



Dave Yost • Auditor of State

**STARK COUNTY
DECEMBER 31, 2016**

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Dave Yost • Auditor of State

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2017. Our report refers to other auditors who audited the financial statements of The Workshops, Incorporated and the Stark County Port Authority, component units of the County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

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

Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2017



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Stark County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Stark County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, Stark County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

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

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

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

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component units and remaining fund information of Stark County (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 29, 2017, wherein we noted the financial statements of The Workshops, Incorporated and the Stark County Port Authority, component units of the County, were audited by other auditors. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

June 29, 2017

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STARK COUNTY, OHIO

*Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Direct</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (D)	93.104	1U79SM061623-01	\$ -	\$ 22,828
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (D)	93.104	1H79SM063425	-	7,621
<i>Total Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (D)</i>			-	30,449
Drug Free Communities Support Program (D)	93.276	2H79SP020413	-	113,128
<i>Direct</i>				
Elder Justice Intervention Program (N)	93.747	HHS2016ACLAOAEJIG0168	-	25,537
<i>Title XIX - Medical Assistance Program</i>				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Medical Assistance Program - MAC (A)	93.778	N/A	-	722,050
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program (M)	93.778	G-1617-11-5580	-	4,705,634
<i>Total Title XIX - Medical Assistance Program</i>			-	5,427,684
<i>Title XXI - State Children's Insurance Program</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
State Children's Insurance Program (M)	93.767	G-1617-11-5580	-	37,971
<i>Title XX - Social Services Block Grant</i>				
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant (A)	93.667	FY2016	-	245,094
<i>Passed Through Ohio Department of Job and Family Services</i>				
Social Services Block Grant (M)	93.667	G-1617-11-5580	676,671	7,478,253
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant (D)	93.667	FY2016	69,959	69,959
Social Services Block Grant (D)	93.667	FY2017	117,757	117,757
<i>Total Title XX - Social Services Block Grant</i>			864,387	7,911,063
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Block Grant for Community Mental Health Services (D)	93.958	FY2016	135,412	135,668
Block Grant for Community Mental Health Services (D)	93.958	FY2017	86,441	88,641
<i>Total Block Grants for Community Mental Health Services</i>			221,853	224,309
<i>Passed Through Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families (M)	93.556	G-1617-11-5580	-	497,397
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Projects for Assistance in Transition from Homeless (D)	93.150	FY2016	47,494	47,494
Projects for Assistance in Transition from Homeless (D)	93.150	FY2017	47,222	47,222
<i>Total Projects for Assistance in Transition from Homeless</i>			94,716	94,716

STARK COUNTY, OHIO

*Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2016	\$ 1,802,417	\$ 1,802,417
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2017	1,076,981	1,076,981
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			2,879,398	2,879,398
<i>Direct</i>				
Substance Abused and Mental Health Services -				
Projects of Regional and National Significance (D)	93.243	FY 2016	215,203	222,294
<i>Passed Through Ohio Department of Job and Family Services</i>				
Temporary Assistance for Needy Families (M)	93.558	G-1617-11-5580	1,393,698	7,360,955
<i>Passed Through Ohio Department of Job and Family Services</i>				
Child Care Development Block Grant (M)	93.575	G-1617-11-5580	-	634,510
<i>Passed Through Ohio Department of Job and Family Services</i>				
Child Welfare Services (M)	93.645	G-1617-11-5580	-	175,684
<i>Passed Through Ohio Department of Job and Family Services</i>				
Foster Care - Title IV-E (M)	93.658	G-1617-11-5580	-	7,808,583
Foster Care - Title IV-E (G)	96.658	G-1617-06-0378	-	210,755
<i>Total Foster Care - Title IV-E</i>			-	8,019,338
<i>Passed Through Ohio Department of Job and Family Services</i>				
Chaffee Foster Care Independence Program (M)	93.674	G-1617-11-5580	-	140,588
<i>Passed Through Ohio Department of Job and Family Services</i>				
Child Support Enforcement Research (M)	93.564	G-1617-11-5580	-	162,056
<i>Passed Through Ohio Department of Job and Family Services</i>				
Child Support Enforcement (M)	93.563	G-1617-11-5580	-	3,794,257
<i>Passed Through Ohio Department of Job and Family Services</i>				
Adoption Assistance (M)	93.659	G-1617-11-5580	-	2,305,471
<i>Passed Through Stark County Community Action Agency</i>				
Head Start (A)	93.600	FY 2016	-	46,433
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			5,669,255	40,103,238
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Direct</i>				
Community Development Block Grants/Entitlement Grants (C)	14.218	B14UC390005	-	257,220
Community Development Block Grants/Entitlement Grants (C)	14.218	B15UC390005	89,533	553,380
Community Development Block Grants/Entitlement Grants (C)	14.218	B16UC390005	34,759	150,780
Community Development Block Grant (NSP) (C)	14.218	B08UN390007	187,963	208,304
<i>Passed Through the City of Canton</i>				
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2016	-	7,078
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2017	-	44,655
<i>Total Community Development Block Grants</i>			312,255	1,221,417
<i>Passed Through the City of Canton</i>				
Emergency Service Grant Proposal (D)	14.231	FY 2017	-	28,285

STARK COUNTY, OHIO

*Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<i>Direct</i>				
Supportive Housing Program (D)	14.235	OH0241L5E081306	\$ -	\$ 97,583
HOME Investment Partnerships Program (C)	14.239	M-14DC390005	65,640	334,417
HOME Investment Partnerships Program (C)	14.239	M-15DC390005	122,753	152,468
HOME Investment Partnerships Program (C)	14.239	M-16DC390005	1,555	1,555
<i>Total HOME Investment Partnerships Program</i>			189,948	488,440
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			502,203	1,835,725
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Education</i>				
National School Lunch Program (A)	10.555	FY2016	-	34,810
National School Lunch Program (A)	10.555	FY2017	-	31,627
<i>Total National School Lunch Program</i>			-	66,437
<i>Passed Through Ohio Department of Job and Family Services</i>				
Supplemental Nutrition Assistance Program (M)	10.561	G-1617-11-5580	-	1,702,645
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	1,769,082
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Department of Emergency Management Agency</i>				
Emergency Management Performance Grant (L)	97.042	EMW-2016-EP-00003-S01	-	81,544
Homeland Security Grant Program (L)	97.067	EMW-2015-SS-00086	-	17,013
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	98,557
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed Through Ohio Department of Education</i>				
<i>Special Education Cluster (IDEA)</i>				
Special Education - Grants to States (A)	84.027	0663246BSF2016	-	142,956
Special Education - Grants to States (A)	84.027	0663246BSF2017	-	56,423
<i>Total Special Education - Grants to States (A)</i>			-	199,379
Special Education - Preschool Grants (A)	84.173	066324PGS12016	-	34,248
Special Education - Preschool Grants (A)	84.173	066324PGS12017	-	9,346
<i>Total Special Education - Preschool Grants (A)</i>			-	43,594
<i>Total Special Education Cluster</i>			-	242,973
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Race to the Top - Early Learning Challenge (D)	84.412	FY2016	18,105	18,105
TOTAL U.S. DEPARTMENT OF EDUCATION			18,105	261,078

STARK COUNTY, OHIO

*Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i>				
Violence Against Women Formula Grants (E)	16.588	2014WFVA28212A	\$ -	\$ 48,250
Violence Against Women Formula Grants (H)	16.588	2015WFVA28217	-	51,513
Violence Against Women Formula Grants (H)	16.588	2013WFVA28217B	-	8,486
<i>Total Violence Against Women Formula Grants</i>			<u>-</u>	<u>108,249</u>
Byrne Memorial Justice Assistance Grant Program (E)	16.738	2015JGB016454	-	8,333
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2015JGA016448	-	45,000
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2014DJBX1195	-	13,723
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2013DJBX0097	-	35,686
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2016DJBX0834	36,573	36,573
<i>Total Byrne Memorial Justice Assistance Grant Program</i>			<u>36,573</u>	<u>139,315</u>
<i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i>				
Crime Victim Assistance (E)	16.575	2016VOCA19814161	-	140,065
Crime Victim Assistance (E)	16.575	2017VOCA43553121	-	52,356
Crime Victim Assistance (E)	16.575	2016VOCA27650104	-	1,122
Crime Victim Assistance (E)	16.575	2016VOCA34074152	-	1,907
<i>Total Crime Victim Assistance</i>			<u>-</u>	<u>195,450</u>
<i>Passed Through Ohio Department of Rehabilitation and Correction</i>				
Swift and Certain Sanctions Grant Program (J)	16.828	2016SAC001	-	56,934
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>36,573</u>	<u>499,948</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed Through Office of the Governor's Highway Safety Representative</i>				
Highway Planning and Construction (I)	20.205	97154	-	623,581
Highway Planning and Construction (I)	20.205	97155	-	31,919
Highway Planning and Construction (I)	20.205	97163	-	865,866
Highway Planning and Construction (I)	20.205	92260	-	1,175,474
Highway Planning and Construction (I)	20.205	90521	-	114,373
Highway Planning and Construction (I)	20.205	81282	-	2,752,325
Highway Planning and Construction (I)	20.205	97160	-	299,974
Highway Planning and Construction (I)	20.205	100416	-	10,800
Highway Planning and Construction (I)	20.205	89022	-	67,840
Highway Planning and Construction (I)	20.205	81283	-	793
Highway Planning and Construction (I)	20.205	90469	-	41,954
<i>Total Highway Planning and Construction</i>			<u>-</u>	<u>5,984,899</u>
<i>Highway Safety Cluster</i>				
State and Community Highway Safety (H)	20.600	SC-2016-76-00-00-00452-00	-	52,433
State and Community Highway Safety (H)	20.600	SC-2017-76-00-00-00430-00	-	11,656
State and Community Highway Safety (H)	20.600	STEP-2016-76-00-00-00505-00	-	15,522
State and Community Highway Safety (H)	20.600	STEP-2017-76-00-00-00543-00	-	3,620
State and Community Highway Safety (H)	20.600	GG-2017-76-00-00-00617-00	-	20,646
<i>Total State and Community Highway Safety</i>			<u>-</u>	<u>103,877</u>
National Priority Safety Programs (H)	20.616	OVITF-2016-76-00-00-00488-00	-	29,014
National Priority Safety Programs (H)	20.616	OVIT-2016-76-00-00-00655-00	-	146,962
National Priority Safety Programs (H)	20.616	IDEP-2016-76-00-00-00323-00	-	18,536
National Priority Safety Programs (H)	20.616	IDEP-2017-76-00-00-00381-00	-	4,691
<i>Total National Priority Safety Programs</i>			<u>-</u>	<u>199,203</u>
<i>Total Highway Safety Cluster</i>			<u>-</u>	<u>303,080</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>-</u>	<u>6,287,979</u>

STARK COUNTY, OHIO

*Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF INTERIOR</u>				
<i>Passed Through Office of Ohio Department of Natural Resources</i> Flood Control Act Lands (B)	15.433	FY2017	\$ -	\$ 5,583
TOTAL U.S. DEPARTMENT OF INTERIOR			-	5,583
<u>U.S. DEPARTMENT OF DEFENSE</u>				
<i>Passed Through Office of the Chief of Engineers</i> North Dakota Environmental Infrastructure (Section 594) (F)	12.118	CS638	-	183,479
TOTAL U.S. DEPARTMENT OF DEFENSE			-	183,479
TOTAL FEDERAL ASSISTANCE			\$ 6,226,136	\$51,044,669

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

The following represent the recipient departments:

- | | |
|---|---|
| <ul style="list-style-type: none"> (A) Board of Developmental Disabilities (B) Auditor (C) County Commissioners (D) Mental Health and Addiction Recovery (E) Prosecuting Attorney (F) Sanitary Engineer (G) Family Court | <ul style="list-style-type: none"> (H) Sheriff's Office (I) County Engineer (J) Court of Common Pleas (K) Board Of Elections (L) Emergency Preparedness Agency (M) Job and Family Services (N) Probate Court |
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STARK COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Stark County (the County) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from Ohio Department of Job and Family Services, the Justice Assistance Grant Program Cluster, the U.S. Department of Housing and Urban Development, the Ohio Department of Mental Health and Addiction Services, U.S. Department of Health and Human Services, and the Ohio Governor's Office of Criminal Justice Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE D - CHILD NUTRITION CLUSTER

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

NOTE E - MATCHING REQUIREMENTS

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

NOTE F - TRANSFERS BETWEEN PROGRAM YEARS

Federal regulations require entities to obligate certain federal awards by June 30. However, with Ohio Department of Education's consent, entities can transfer unobligated amounts to the subsequent fiscal year's program. The Stark Board of Developmental Disabilities transferred the following amounts from 2016 to 2017 programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amt. Transferred</u>
Special Education - IDEA	84.027	\$ 192
Special Education - Early Childhood	84.173	\$ 284

NOTE G – TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2016, the County made allowable transfers of \$5,942,613 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$7,341,814 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2016 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 13,284,427
Transfer to Social Services Block Grant	<u>(5,942,613)</u>
Total Temporary Assistance for Needy Families	<u>\$ 7,341,814</u>

STARK COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Foster Care (Title IV-E) – CFDA# 93.658; Adoption Assistance – CFDA# 93.659; Child Support Enforcement – CFDA# 93.563
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 1,531,340 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Stark County, Ohio

Comprehensive Annual Financial Report

**For the Year Ended
December 31, 2016**



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, 2016

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Comprehensive Annual Financial Report

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June 29, 2017

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

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

Dear Citizens and Commissioners:

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2016. 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, 2016. The Independent Auditor's Report is located at the front of the financial section of this report.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

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

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

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. The office completed its most recent reappraisal in tax year 2012 and reported its triennial update in tax year 2015, reflecting an average 8.3% increase in real property values. Nearly all market areas in Stark County have recovered from the collapse in property values, as reflected in the last triennial update. The Auditor serves as Chief Financial Officer of the County, which includes statutory accounting responsibilities for both Finance and Payroll.

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Local Economy

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

Aspects of the County's economy have shown great signs in improvement over the past year. Unemployment has fallen from 11.3% in 2010 to 4.7% as of April 2017. 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. 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 subsequent to year end 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 has increased its hotel space by 30% over the past two years to now have over 2,600 beds available. The County realizes the seriousness of drainage problems across the region and continues in its planning to address these needs. The Stark County Engineer's Office is responsible for maintaining the County roads, bridges, and storm sewers, and its investments in this infrastructure helps prepare our County for future growth and a safer community. 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, 2015.

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.

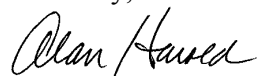
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we will submit it to the GFOA this year, as in each year past.

Additionally, the Auditor of State of Ohio presented its fifth consecutive “Award with Distinction” to our office for our excellent results of the audit for the year ended December 31, 2015, 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, 2016

COUNTY COMMISSIONERS	David M. Bridenstine (A) Janet Weir Creighton Richard R. Regula
COUNTY AUDITOR	Alan C. Harold
COUNTY CORONER	P.S. Murthy, M.D.
COUNTY ENGINEER	Keith A. Bennett
COUNTY PROSECUTOR	John D. Ferrero
COUNTY RECORDER	Rick M. Campbell
COUNTY SHERIFF	George T. Maier
COUNTY TREASURER	Alex A. Zumbar
CLERK OF COURTS	Louis P. Giavasis
COMMON PLEAS JUDGES	Kristin G. Farmer Frank G. Forchione John G. Haas Chryssa N. Hartnett Taryn L. Heath
FAMILY COURT JUDGES	Rosemarie A. Hall Michael L. Howard (B) Jim D. James
PROBATE COURT JUDGE	Dixlene N. Park
OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT	Craig R. Baldwin Patricia A. Delaney Sheila G. Farmer (C) W. Scott Gwin William B. Hoffman John W. Wise

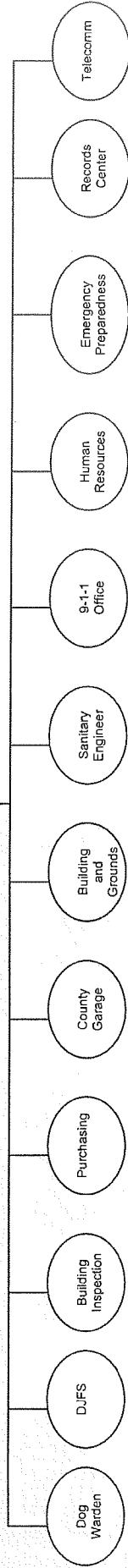
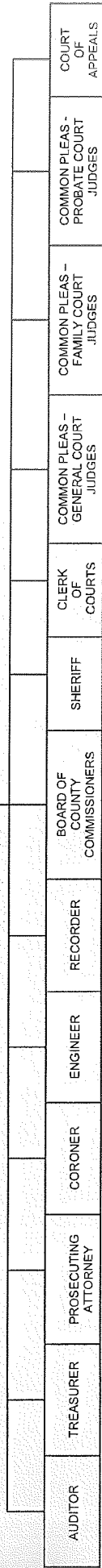
Note: (A) Bill C. Smith was elected Commissioner and took office on January 1, 2017.

(B) David R. Nist was elected Family Court Judge and took office on January 1, 2017.

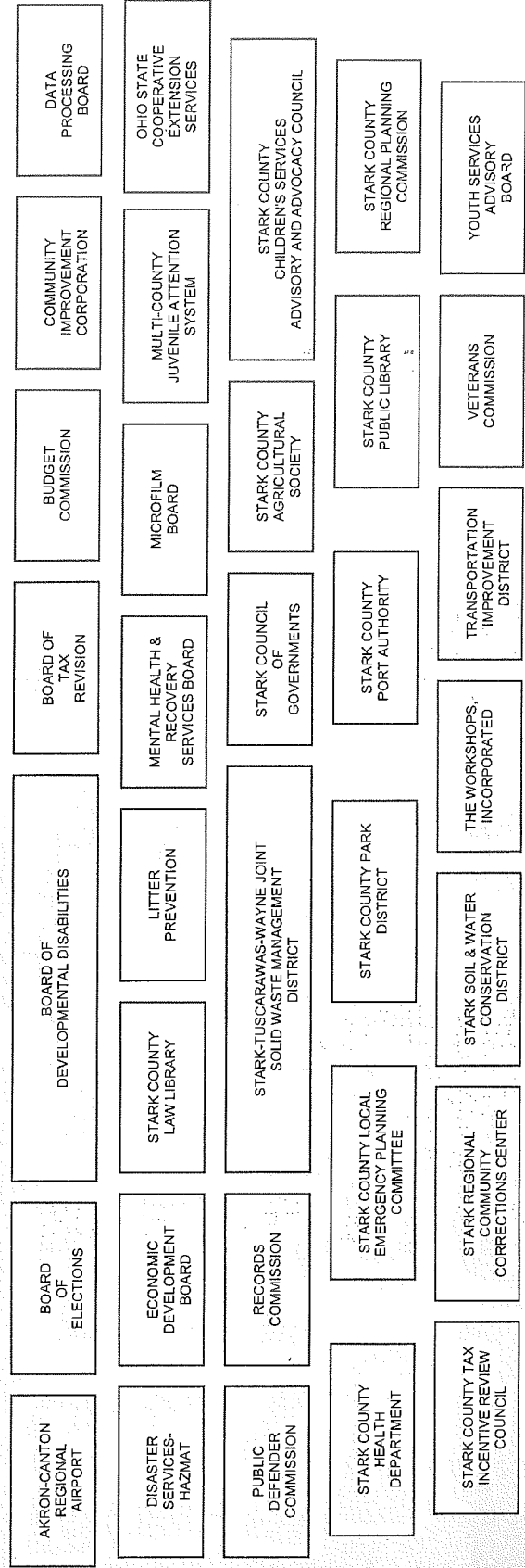
(C) Earl E. Wise Jr. was elected Court of Appeals Judge and took office on February 9, 2017.

STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF STARK COUNTY



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





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Stark County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

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Financial Section

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Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated and Stark County Port Authority, which represent 8.08 percent, 5.52 percent, and 8.38 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 amount included for The Workshops, Incorporated and 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, the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, as of December 31, 2016, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Mental Health, Children's Services, Public Assistance and Justice System Sales Tax Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Dave Yost
Auditor of State

Columbus, Ohio

June 29, 2017

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STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2016*

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, 2016. 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 \$23 million as a result of this year's operations. Net position of business-type activities increased by almost \$8 million, or 5 percent, and net position of governmental activities increased by \$15 million, or 5 percent.
- All revenues related to governmental activities totaled \$261 million. General revenues accounted for \$108 million or 41 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$153 million or 59 percent of the total.
- The County had \$246 million in expenses related to governmental activities; only \$153 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$108 million, of which \$91 million was tax revenue with the remaining \$17 million from interest, grants, entitlements, and miscellaneous revenues.

USING THIS ANNUAL FINANCIAL REPORT

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

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Position and the Statement of Activities

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

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

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2016*

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

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

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

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

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, 2016

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 2016 compared to 2015:

Table 1
Net Position
(In Millions)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>
Assets						
<i>Current and Other Assets</i>	\$ 269.2	\$ 257.3	\$ 38.5	\$ 32.3	\$ 307.7	\$ 289.6
<i>Net Pension Asset</i>	-	0.2	-	-	-	0.2
<i>Capital Assets, Net</i>	197.0	190.2	138.8	141.2	335.8	331.4
Total Assets	<u>\$ 466.2</u>	<u>\$ 447.7</u>	<u>\$ 177.3</u>	<u>\$ 173.5</u>	<u>\$ 643.5</u>	<u>\$ 621.3</u>
Deferred Outflows of Resources						
<i>Pension</i>	44.5	14.6	2.0	0.6	46.5	15.2
Liabilities						
<i>Other Liabilities</i>	12.7	13.7	1.5	1.5	14.2	15.2
<i>Long-Term Liabilities</i>						
<i>Due Within One Year</i>	9.0	8.7	4.2	4.6	13.2	13.3
<i>Due in More Than One Year</i>						
<i>Net Pension Liability</i>	118.5	86.4	5.1	3.6	123.6	90.0
<i>Other Amounts</i>	11.3	12.9	18.0	21.8	29.3	34.7
Total Liabilities	<u>151.5</u>	<u>121.7</u>	<u>28.8</u>	<u>31.5</u>	<u>180.3</u>	<u>153.2</u>
Deferred Inflows of Resources						
<i>Property Taxes</i>	58.3	57.1	-	-	58.3	57.1
<i>Pension</i>	4.2	2.0	0.2	0.1	4.4	2.1
<i>Total Deferred Inflows of Resources</i>	<u>62.5</u>	<u>59.1</u>	<u>0.2</u>	<u>0.1</u>	<u>62.7</u>	<u>59.2</u>
Net Position						
<i>Net Investment in Capital Assets</i>	191.7	185.1	116.7	115.1	308.4	300.2
<i>Restricted</i>						
<i>Capital Projects</i>	7.5	6.0	-	-	7.5	6.0
<i>Debt Service</i>	1.9	2.2	-	-	1.9	2.2
<i>Special Programs</i>	150.8	138.3	-	-	150.8	138.3
<i>Unrestricted</i>	(55.2)	(50.1)	33.6	27.4	(21.6)	(22.7)
Total Net Position	<u>\$ 296.7</u>	<u>\$ 281.5</u>	<u>\$ 150.3</u>	<u>\$ 142.5</u>	<u>\$ 447.0</u>	<u>\$ 424.0</u>

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2016*

During 2015, the County adopted GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*, and GASB Statement 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date— an Amendment of GASB 68*, which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the City's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension.

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

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

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

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

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

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

STARK COUNTY, OHIO

Management's Discussion and Analysis

For the Year Ended December 31, 2016

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

Over time, net position may serve as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows exceeded liabilities and deferred inflows by \$447 million (\$296.7 million in governmental activities and \$150.3 million in business-type activities) at the close of the year. The County's combined net position changed from a year ago, increasing from \$424 million to \$447 million. Governmental activities increased 5 percent (\$297 million compared to \$282 million) and business-type activities increased by 5 percent (\$150 million compared to \$143 million). The County's net position is reflected in three categories, Net Investment in Capital Assets, Restricted, and Unrestricted.

The largest portion of the County's net position (69 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 (36 percent) represents resources that are subject to external restrictions on how they may be used.

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STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2016

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 2016 and 2015.

Table 2
Changes in Net Position
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues						
Program Revenues:						
Charges for Services	\$ 30.2	\$ 29.3	\$ 28.2	\$ 26.2	\$ 58.4	\$ 55.5
Operating Grants	113.3	104.8	-	-	113.3	104.8
Capital Grants	9.1	5.2	1.0	0.5	10.1	5.7
Total Program Revenues	152.6	139.3	29.2	26.7	181.8	166.0
General Revenues:						
Property Taxes	58.1	55.4	-	-	58.1	55.4
Sales Taxes	33.5	32.9	-	-	33.5	32.9
Grants and Entitlements	9.6	8.9	-	-	9.6	8.9
Investment Earnings	1.6	1.0	-	-	1.6	1.0
Miscellaneous	5.6	9.9	0.1	0.1	5.7	10.0
Total General Revenues	108.4	108.1	0.1	0.1	108.5	108.2
Total Revenues	261.0	247.4	29.3	26.8	290.3	274.2
Program Expenses						
<i>General Government</i>						
Legislative & Executive	30.0	28.2	-	-	30.0	28.2
Judicial	17.2	16.9	-	-	17.2	16.9
Public Safety	38.4	33.4	-	-	38.4	33.4
Public Works	23.1	24.5	-	-	23.1	24.5
Health	80.0	83.1	-	-	80.0	83.1
Human Services	56.9	60.3	-	-	56.9	60.3
Interest and Fiscal Charges	0.2	0.2	-	-	0.2	0.2
<i>Enterprise Operations:</i>						
Sewer	-	-	20.7	21.2	20.7	21.2
Water	-	-	0.8	0.9	0.8	0.9
Total Program Expenses	245.8	246.6	21.5	22.1	267.3	268.7
Change in Net Position	\$ 15.2	\$ 0.8	\$ 7.8	\$ 4.7	\$ 23.0	\$ 5.5
Net Position Beginning of Year	281.5	280.7	142.5	137.8	424.0	418.5
Net Position End of Year	\$ 296.7	\$ 281.5	\$ 150.3	\$ 142.5	\$ 447.0	\$ 424.0

Governmental Activities

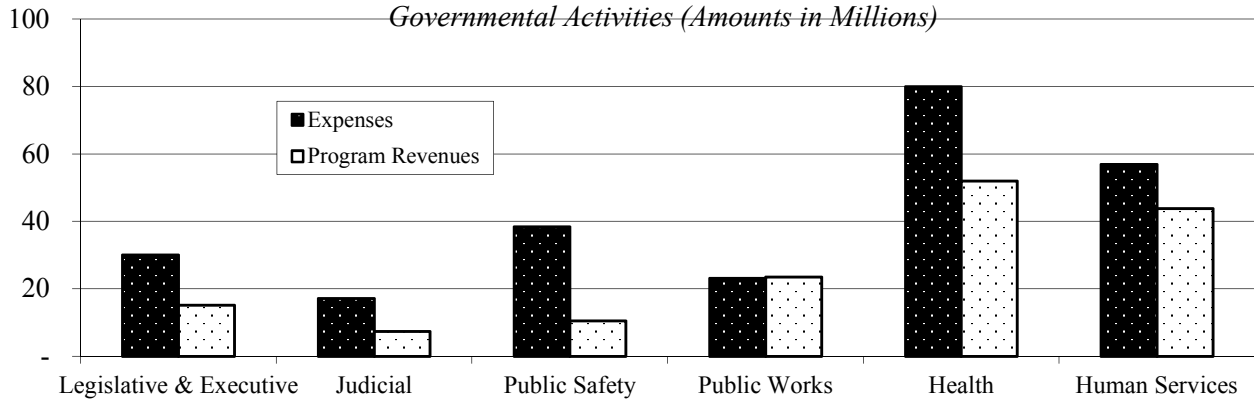
Governmental activities increased the County's net position by \$15 million. Key elements of this change are as follows:

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2016

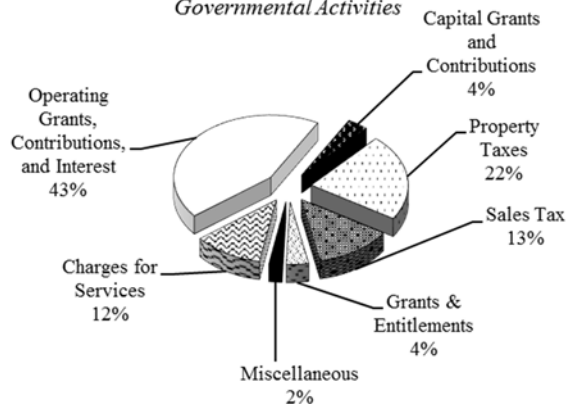
- Revenues increased by almost \$14 million while expenses decreased by \$0.8 million.
- A large portion of the increase in revenue occurred within the health and human services sector. \$4 million of the \$8.5 million increase in operating grant funding was due to a Mental Health and Recovery Services program called the System of Care program. This specific program was new to the County in 2016.
- Due to the large amount of infrastructure projects in 2016, State and Federal capital grant funding increased by almost \$4 million. The County had 13 infrastructure projects in progress at year-end and completed 4 additional bridge and intersection improvements during the year as well.
- The general revenue streams from property taxes and the sales and use tax increased by \$3.3 million. This increase can be viewed as a sign of a stronger economy and renewed housing market in the County area.

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



The health program accounted for \$80 million or 32 percent of total governmental expenses. The next largest program was human services, accounting for \$57 million or 23 percent of the total expenses for governmental activities.

Graph 2
Revenues by Source
Governmental Activities



STARK COUNTY, OHIO

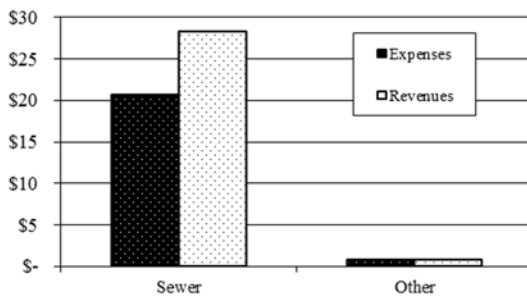
Management's Discussion and Analysis
For the Year Ended December 31, 2016

Operating grants were the largest type of program revenue, accounting for \$113 million or 43 percent of total governmental activities revenues. The major recipients of intergovernmental program revenues were the Board of DD - \$21 million, Public Assistance - \$26 million, the Children Services Board - \$19 million and the Mental Health Board - \$29 million. Direct charges to users of governmental services, another type of program revenue, made up \$30 million or 12 percent of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

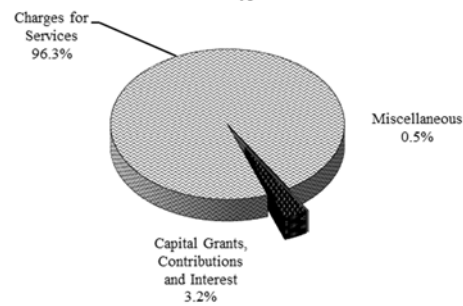
Property tax revenues account for \$58 million or 22 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$29 million, the Children Services Board - \$8 million, the Mental Health Board - \$6 million, Emergency Services - \$1 million 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 over 96 percent.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$137 million. \$8 million of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The General fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$9 million with a total fund balance of \$17 million. Unassigned fund balance represents 52 percent of the total fund balance. This is one measurement of the general fund's liquidity which saw an increase of 2 percent from 2015. During 2016, the fund balance of the general fund saw a slight decrease.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2016*

There was a \$2 million increase in revenue coupled with a \$3 million increase in expenditures. This gave the general fund an opportunity to continue investment in building improvement, without decreasing its net position, by transferring \$3.5 million to the County capital improvement fund. The Stark County Office Building façade and garage renovation projects are among those improvements.

The Stark Board of Developmental Disabilities (DD) fund balance increased \$1 million from 2015. Although revenues were slightly down and expenditures were slightly up compared to 2015, the \$1 million increase in DD's 2016 unencumbered cash balance, when compared to 2015, allowed for the deficit in revenue and increase in activities to be absorbed.

The Mental Health and Recovery Services Board fund balance increased by \$6 million in 2016. Client services were down \$2.9 million as 2016 activities returned to normal levels after the new 2015 program initiatives phase out. A new program initiative, the System of Care program, allowed for a \$3 million increase in intergovernmental revenue during 2016 that will be used for client services going into 2017.

The Children's Services fund balance increased by \$2 million from 2015. Revenues rose by \$1 million while expenditures were reduced by \$4.5 million in 2016. This reduction is due to a reduction of children in care and diligent work in reducing the level of care for the children in custody. The number of children in custody went from 467 in 2015 to 393 in 2016.

The Public Assistance fund saw a \$3 million decrease in its fund balance in 2016. The main cause for this reduction was the \$2.8 million renovation of Job and Family Service's new office on 402 2nd Street. The building was purchased in 2015 by the Commissioners' office, and it will save the County close to \$400,000 in rent a year.

The Justice System Sales Tax fund balance decreased by almost \$.4 million. Sales tax revenue saw an increase of \$.7 million while total expenditures increased by almost \$.8 million. The largest reason for the slight decrease in fund balance is due to the continued construction and completion of the jail roof project.

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 \$32 million. There was an \$8 million increase in net position. Sewer charges increased by \$2 million while operating expenses were reduced by \$.5 million during 2016. With revenues higher than expenses by \$7.8 million, the Sewer fund balance continues to grow. This trend will help with the shared cost of multiple water treatment facility projects with Tuscarawas County and Canton City in the near future.

GENERAL FUND BUDGETING HIGHLIGHTS

Actual revenues and other financing sources were \$3.1 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 revenue were the most noteworthy. Conveyance and recording fees continued to come in much higher than expected during 2016. This can be viewed as an indicator of a strengthening housing market within the County. Intergovernmental revenue exceeded expectations with higher casino revenue as well as higher local and state reimbursements from the Ohio Public Defender and the Muskingum Watershed Partners Assistance Agreement program.

STARK COUNTY, OHIO

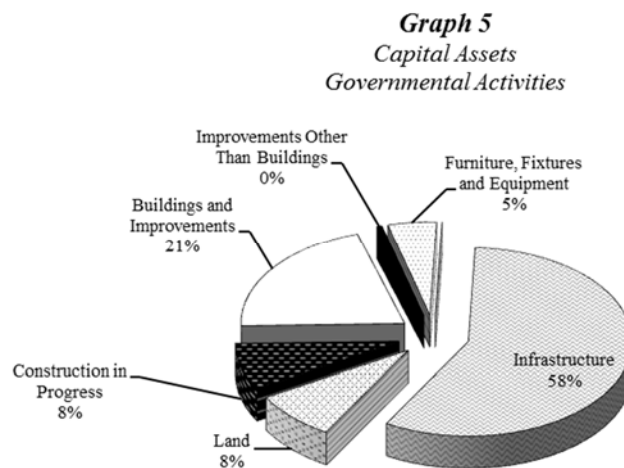
Management's Discussion and Analysis
For the Year Ended December 31, 2016

Actual expenditures were \$2.6 million less than final budgeted expenditures. The majority of the \$2.6 million surplus was available appropriation for capital projects that were projected to start in 2016 but did not.

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, 2016 amounts to \$336 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, improvements other than buildings, furniture, fixtures, and equipment, sewer rights, infrastructure, and construction in progress. The total increase in the County's investment in capital assets for the current fiscal year was 1 percent. Infrastructure accounted for 79 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.



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

- Roads that were resurfaced included Beeson Street, Congress Lake Avenue, Beech Street, Broadway Avenue, Beech Street, Elton Street and Cleveland Avenue North.
- The Engineer's office completed one bridge replacement and 2 intersection improvements. Beck Avenue Bridge was replaced, and the two intersection improvement projects were Southway Street and Raff Avenue and Shepler Church Ave and Fohl Street.
- Other projects that were completed during 2016 were the Frank T. Bow building roof replacement and the Sheriff jail roof replacement, the County Administration building garage renovation and the Whipple Dale building renovation, which is now the new home of the Veteran's Commission in addition to the Stark County Developmental Disabilities Board.
- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$15.6 million in the Governmental Activities and \$2.4 million in the Business-Type Activities.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2016

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$ 16.5	\$ 16.4	\$ 0.6	\$ 0.6	\$ 17.1	\$ 17.0
Construction in Progress	15.6	12.1	2.4	2.4	18.0	14.5
Buildings and Improvements	40.8	35.4	3.7	3.8	44.5	39.2
Improvements Other Than Buildings	1.0	1.1	0.1	0.2	1.1	1.3
Furniture, Fixtures and Equipment	9.5	10.1	1.1	1.1	10.6	11.2
Sewer Rights	-	-	21.3	22.1	21.3	22.1
Infrastructure	113.6	115.1	109.6	111.0	223.2	226.1
Total	\$ 197.0	\$ 190.2	\$ 138.8	\$ 141.2	\$ 335.8	\$ 331.4

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)

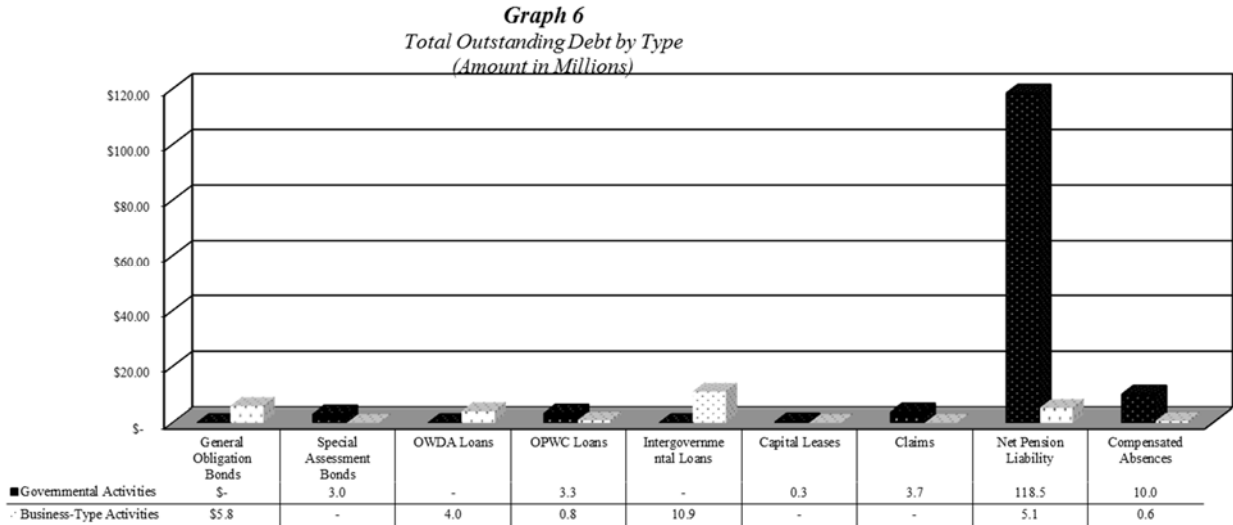
	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
General Obligation Bonds	\$ -	\$ -	\$ 5.8	\$ 7.6	\$ 5.8	\$ 7.6
Special Assessment Bonds	3.0	3.3	-	-	3.0	3.3
OWDA Loans	-	-	4.0	5.1	4.0	5.1
OPWC Loans	3.3	3.4	0.8	0.7	4.1	4.1
Intergovernmental Loans	-	-	10.9	12.4	10.9	12.4
Capital Leases	0.3	0.4	-	-	0.3	0.4
Claims	3.7	4.7	-	-	3.7	4.7
Net Pension Liability	118.5	86.4	5.1	3.7	123.6	90.1
Compensated Absences	10.0	9.8	0.6	0.6	10.6	10.4
Total	\$ 138.8	\$ 108.0	\$ 27.2	\$ 30.1	\$ 166.0	\$ 138.1

The County's overall legal debt margin was \$178 million at December 31, 2016. The County's un-voted legal debt margin was \$72 million at December 31, 2016.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2016

At December 31, 2016, the County had outstanding long-term obligations in the amount of \$138.8 million for the governmental activities and \$27.2 million for the business-type activities. The breakout on debt is presented in the following graph.



The County's general obligation bond rating was Aa2 in 2016 from Moody's. Other obligations include pension, accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in Notes 11, 16, 17 and 18 to the basic financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

Stark County, Ohio

Statement of Net Position

December 31, 2016

	Primary Government			Component Units	
	Governmental	Business-Type	Total	Stark County	Stark County
	Activities	Activities		Land Reutilization Corporation	
Assets					
Equity in Pooled Cash and Investments	\$ 128,760,364	\$ 32,832,023	\$ 161,592,387	\$ 1,745,014	\$ 3,310,551
Cash and Investments in Segregated Accounts	565,822	500	566,322	-	-
Cash and Investments with Fiscal and Escrow Agents	3,109,437	47,139	3,156,576	-	-
Accounts Receivable	1,622,716	4,919,166	6,541,882	1,918	2,271
Intergovernmental Receivable	51,600,846	15,833	51,616,679	256,962	-
Property Taxes Receivable	64,281,539	-	64,281,539	-	-
Sales Taxes Receivable	7,772,983	-	7,772,983	-	-
Special Assessments Receivable	4,511,600	620,532	5,132,132	-	-
Loans Receivable	2,838,359	-	2,838,359	-	39,524,398
Internal Balances	12,657	(12,657)	-	-	-
Prepaid Items	2,040,073	29,533	2,069,606	15,394	-
Materials and Supplies Inventory	1,703,396	6,818	1,710,214	-	-
Accrued Interest Receivable	358,356	-	358,356	-	-
Land and Construction in Progress	32,075,911	3,023,422	35,099,333	-	-
Assets Held for Resale	-	-	-	2,095,704	-
Depreciable Capital Assets, Net	164,940,678	135,768,361	300,709,039	-	-
Total Assets	466,194,737	177,250,670	643,445,407	4,114,992	42,837,220
Deferred Outflow of Resources					
Pension	44,464,275	2,012,594	46,476,869	-	-
Liabilities					
Accounts Payable	3,806,296	136,132	3,942,428	9,711	-
Accrued Wages	3,907,504	177,050	4,084,554	-	-
Contracts Payable	1,890,460	486,717	2,377,177	-	-
Retainage Payable	1,380,011	47,139	1,427,150	-	-
Intergovernmental Payable	1,641,903	674,191	2,316,094	51,088	-
Matured Compensated Absences Payable	110,061	-	110,061	-	-
Deposits Held and Due to Others	-	500	500	-	-
Other Payable	-	-	-	-	30,771
Long-Term Liabilities:					
Due Within One Year	8,985,122	4,183,485	13,168,607	-	-
Due in More Than One Year					
Net Pension Liability (See Note 11)	118,479,417	5,082,727	123,562,144	-	-
Other Amounts Due in More Than One Year	11,290,196	17,987,639	29,277,835	-	41,645,415
Total Liabilities	151,490,970	28,775,580	180,266,550	60,799	41,676,186
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	58,356,684	-	58,356,684	-	-
Pension	4,157,077	195,391	4,352,468	-	-
Total Deferred Inflows of Resources	62,513,761	195,391	62,709,152	-	-
Net Position					
Net Investment in Capital Assets	191,715,022	116,729,837	308,444,859	-	-
Restricted For:					
Debt Service	1,939,829	-	1,939,829	-	-
Capital Projects	7,471,923	-	7,471,923	-	-
Road and Bridge Repair and Maintenance	10,638,130	-	10,638,130	-	-
Real Estate Assessment	3,318,135	-	3,318,135	-	-
Community Development	6,144,027	-	6,144,027	-	-
Public Safety	23,580,865	-	23,580,865	-	-
Health and Human Services	101,360,995	-	101,360,995	-	-
Special Programs	5,798,453	-	5,798,453	-	-
Unrestricted	(55,313,098)	33,562,456	(21,750,642)	4,054,193	1,161,034
Total Net Position	\$ 296,654,281	\$ 150,292,293	\$ 446,946,574	\$ 4,054,193	\$ 1,161,034

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Activities

For the Year Ended December 31, 2016

	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	\$ 30,036,781	\$ 15,054,999	\$ 145,065	\$ -
Judicial	17,153,700	6,362,009	1,078,115	-
Public Safety	38,436,391	5,589,413	4,900,031	-
Public Works	23,137,045	130,914	14,273,531	9,125,096
Health	79,957,016	1,729,079	50,312,790	-
Human Services	56,939,955	1,301,167	42,539,985	-
Interest and Fiscal Charges	166,944	-	-	-
Total Governmental Activities	245,827,832	30,167,581	113,249,517	9,125,096
Business-Type Activities				
Sewer	20,659,280	27,395,569	-	951,967
Water	848,763	771,436	-	-
Sheriff's Webcheck	24,670	32,316	-	-
Total Business-Type Activities	21,532,713	28,199,321	-	951,967
Total Primary Government	\$ 267,360,545	\$ 58,366,902	\$ 113,249,517	\$ 10,077,063
Component Units				
Stark County Land Reutilization Corporation	3,016,120	-	2,706,761	-
Stark County Port Authority	282,988	297,406	243,160	-
Total Component Units	\$ 3,299,108	\$ 297,406	\$ 2,949,921	\$ -

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

Loss on Sale of Assets

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position

Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Stark County Land Reutilization Corporation	Stark County Port Authority
\$ (14,836,717)	\$ -	(14,836,717)	\$ -	\$ -
(9,713,576)	-	(9,713,576)	-	-
(27,946,947)	-	(27,946,947)	-	-
392,496	-	392,496	-	-
(27,915,147)	-	(27,915,147)	-	-
(13,098,803)	-	(13,098,803)	-	-
(166,944)	-	(166,944)	-	-
<u>(93,285,638)</u>	<u>-</u>	<u>(93,285,638)</u>	<u>-</u>	<u>-</u>
-	7,688,256	7,688,256	-	-
-	(77,327)	(77,327)	-	-
-	7,646	7,646	-	-
<u>-</u>	<u>7,618,575</u>	<u>7,618,575</u>	<u>-</u>	<u>-</u>
<u>(93,285,638)</u>	<u>7,618,575</u>	<u>(85,667,063)</u>	<u>-</u>	<u>-</u>
-	-	-	(309,359)	-
-	-	-	-	257,578
-	-	-	<u>(309,359)</u>	<u>257,578</u>
13,977,904	-	13,977,904	-	-
29,338,193	-	29,338,193	-	-
571,752	-	571,752	-	-
5,915,794	-	5,915,794	-	-
8,294,977	-	8,294,977	-	-
33,503,984	-	33,503,984	-	-
9,593,479	-	9,593,479	779,005	-
-	-	-	322,000	-
-	-	-	-	(7,567)
1,638,767	-	1,638,767	4,358	4,446
5,591,998	138,905	5,730,903	65,070	2,271
<u>108,426,848</u>	<u>138,905</u>	<u>108,565,753</u>	<u>1,170,433</u>	<u>(850)</u>
<u>15,141,210</u>	<u>7,757,480</u>	<u>22,898,690</u>	<u>861,074</u>	<u>256,728</u>
<u>281,513,071</u>	<u>142,534,813</u>	<u>424,047,884</u>	<u>3,193,119</u>	<u>904,306</u>
<u>\$ 296,654,281</u>	<u>\$ 150,292,293</u>	<u>\$ 446,946,574</u>	<u>\$ 4,054,193</u>	<u>\$ 1,161,034</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Balance Sheet

Governmental Funds

December 31, 2016

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
Assets						
Equity in Pooled Cash and Investments	\$ 16,005,497	\$ 40,293,702	\$ 12,100,449	\$ 13,813,451	\$ 2,165,169	\$ 8,497,128
Cash and Investments in Segregated Accounts	-	-	-	33,911	-	531,911
Cash and Investments with Fiscal and Escrow Agents	602,122	1,729,426	-	-	-	-
Accounts Receivable	373,130	14,566	19,024	8,000	-	-
Intergovernmental Receivable	4,147,640	5,010,729	12,924,870	4,274,722	13,253,315	-
Taxes Receivable	15,507,048	32,355,389	6,583,175	9,204,259	-	-
Sales Taxes Receivable	-	-	-	-	-	7,772,983
Special Assessments Receivable	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
Interfund Receivable	-	-	-	-	-	-
Accrued Interest Receivable	358,356	-	-	-	-	-
Prepaid Items	334,465	219,279	39,403	169,438	221,780	17,145
Materials and Supplies Inventory	109,647	214,540	9,980	-	208,483	179,512
Total Assets	\$ 37,437,905	\$ 79,837,631	\$ 31,676,901	\$ 27,503,781	\$ 15,848,747	\$ 16,998,679
Liabilities						
Accounts Payable	\$ 309,240	\$ 202,349	\$ 1,725,262	\$ 480,526	\$ 354,622	\$ 141,737
Accrued Wages	772,198	878,358	91,216	150,536	828,131	708,307
Contracts Payable	68,353	-	9,209	-	58,730	172,770
Retainage Payable	602,122	-	-	-	-	-
Intergovernmental Payable	294,832	382,635	109,355	95,846	244,312	241,542
Interfund Payable	-	-	-	-	-	-
Matured Compensated Absences Payable	77,353	-	-	-	5,681	23,213
Total Liabilities	2,124,098	1,463,342	1,935,042	726,908	1,491,476	1,287,569
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	14,147,080	29,333,475	5,959,540	8,343,357	-	-
Unavailable Revenue	4,487,096	7,858,648	8,888,304	4,159,716	11,099,744	2,959,479
Total Deferred Inflows of Resources	18,634,176	37,192,123	14,847,844	12,503,073	11,099,744	2,959,479
Fund Balances						
Nonspendable	1,449,912	433,819	49,383	169,438	430,263	196,657
Restricted	-	40,748,347	14,844,632	14,104,362	2,827,264	12,554,974
Committed	3,024,704	-	-	-	-	-
Assigned	3,573,713	-	-	-	-	-
Unassigned	8,631,302	-	-	-	-	-
Total Fund Balances	16,679,631	41,182,166	14,894,015	14,273,800	3,257,527	12,751,631
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 37,437,905	\$ 79,837,631	\$ 31,676,901	\$ 27,503,781	\$ 15,848,747	\$ 16,998,679

See accompanying notes to the basic financial statements.

All Other Governmental Funds	Total Governmental Funds
\$ 29,397,758	\$ 122,273,154
-	565,822
777,889	3,109,437
203,975	618,695
11,967,452	51,578,728
631,668	64,281,539
-	7,772,983
4,511,600	4,511,600
2,838,359	2,838,359
90,513	90,513
-	358,356
-	1,001,510
981,234	1,703,396
<u>\$ 51,400,448</u>	<u>\$ 260,704,092</u>
\$ 583,435	\$ 3,797,171
467,160	3,895,906
1,581,398	1,890,460
777,889	1,380,011
240,621	1,609,143
77,856	77,856
3,814	110,061
<u>3,732,173</u>	<u>12,760,608</u>
573,232	58,356,684
13,430,360	52,883,347
<u>14,003,592</u>	<u>111,240,031</u>
981,234	3,710,706
26,114,446	111,194,025
6,747,674	9,772,378
6,775	3,580,488
(185,446)	8,445,856
<u>33,664,683</u>	<u>136,703,453</u>
<u>\$ 51,400,448</u>	<u>\$ 260,704,092</u>

*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2016*

Total Governmental Fund Balances \$ 136,703,453

**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	\$ 4,511,600	
Property Taxes Receivable	8,190,514	
Sales Tax Receivable	2,959,479	
Intergovernmental Receivable	<u>37,221,754</u>	52,883,347

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

Deferred Outflows - Pension (net of internal service)	44,359,889	
Deferred Inflows - Pension (net of internal service)	(4,146,943)	
Net Pension Liability (net of internal service)	<u>(118,215,795)</u>	(78,002,849)

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

Compensated Absences *	(10,008,594)	
Special Assessment Bonds	(2,965,544)	
Capital Leases	(294,347)	
OPWC Loans	<u>(3,285,825)</u>	(16,554,310)

Capital assets used in governmental activities are not financial
resources and therefore are not reported in the funds. 197,016,589

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. 4,608,051

Net Position of Governmental Activities \$ 296,654,281

* Excludes \$21,274 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, 2016

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
Revenues						
Property Taxes	\$ 14,036,131	\$ 29,375,704	\$ 5,942,994	\$ 8,317,374	\$ -	\$ -
Sales Taxes	-	-	-	-	-	29,382,665
Special Assessments	-	-	-	-	-	-
Charges for Services	17,528,160	852,140	19,024	1,301,167	-	-
Licenses and Permits	38,390	-	-	-	-	-
Fines and Forfeitures	399,593	1,000	-	-	-	-
Intergovernmental	9,815,989	21,866,356	25,812,289	18,741,189	21,544,940	-
Interest	1,638,369	-	-	-	-	-
Rent	320,208	-	-	-	-	-
Other	648,046	921,335	178,423	188,380	2,670,979	249,981
Total Revenues	44,424,886	53,016,535	31,952,730	28,548,110	24,215,919	29,632,646
Expenditures						
Current:						
General Government						
Legislative and Executive	21,011,736	-	-	-	-	4,849,868
Judicial	12,888,613	-	-	-	-	54,723
Public Safety	5,016,019	-	-	-	-	25,153,726
Public Works	-	-	-	-	-	-
Health	-	51,856,367	26,154,545	-	-	-
Human Services	2,490,843	-	-	26,385,322	27,536,174	-
Capital Outlay	860	-	-	-	-	-
Debt Service:						
Principal Retirement	-	91,818	-	-	-	-
Interest and Fiscal Charges	-	11,421	-	-	-	-
Total Expenditures	41,408,071	51,959,606	26,154,545	26,385,322	27,536,174	30,058,317
Excess of Revenues Over (Under) Expenditures	3,016,815	1,056,929	5,798,185	2,162,788	(3,320,255)	(425,671)
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	36,910	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	(3,500,000)	-	-	-	-	-
Total Other Financing Sources (Uses)	(3,463,090)	-	-	-	-	-
Net Change in Fund Balance	(446,275)	1,056,929	5,798,185	2,162,788	(3,320,255)	(425,671)
Fund Balance Beginning of Year	17,125,906	40,125,237	9,095,830	12,111,012	6,577,782	13,177,302
Fund Balance End of Year	\$ 16,679,631	\$ 41,182,166	\$ 14,894,015	\$ 14,273,800	\$ 3,257,527	\$ 12,751,631

See accompanying notes to the basic financial statements.

All Other Governmental Funds	Total Governmental Funds
\$ 572,059	\$ 58,244,262
4,146,053	33,528,718
510,596	510,596
8,938,936	28,639,427
260,795	299,185
527,189	927,782
29,114,352	126,895,115
2,899	1,641,268
-	320,208
715,907	5,573,051
<u>44,788,786</u>	<u>256,579,612</u>
5,512,159	31,373,763
3,607,640	16,550,976
5,975,548	36,145,293
16,712,943	16,712,943
832,200	78,843,112
576,767	56,989,106
10,979,060	10,979,920
512,797	604,615
155,523	166,944
<u>44,864,637</u>	<u>248,366,672</u>
<u>(75,851)</u>	<u>8,212,940</u>
3,010	39,920
3,500,000	3,500,000
-	(3,500,000)
<u>3,503,010</u>	<u>39,920</u>
3,427,159	8,252,860
<u>30,237,524</u>	<u>128,450,593</u>
<u>\$ 33,664,683</u>	<u>\$ 136,703,453</u>

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities December 31, 2016

Net change in fund balances - Total Governmental Funds	\$ 8,252,860
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
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.	4,389,429
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. *	(241,649)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital asset additions exceeded depreciation in the period.	
Capital Asset Additions	\$ 21,820,884
Depreciation Expense	<u>(13,508,109)</u>
	8,312,775
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.	(1,515,138)
Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	604,615
Contractually required pension contributions are reported as expenditures in governmental funds however, the statement of net position reports these amounts as deferred outflows, net of internal service funds.	11,236,920
Except for amount reported as deferred inflows/outflows, changes in the net position asset/liability are reported as pension expense in the statement of activities, net of internal service funds.	(15,871,305)
Internal service funds are used by management to change the costs of certain activities, such as insurance, to individual funds. The net income (loss) of the internal service funds is reported with governmental activities.	<u>(27,297)</u>
<i>Change in Net Position of Governmental Activities</i>	<u>\$ 15,141,210</u>

* Excludes \$(4.346) 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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive/(Negative)
Revenues				
Property and Other Local Taxes	\$13,720,000	\$13,720,000	\$14,036,131	\$ 316,131
Charges for Services	9,095,000	9,095,000	11,040,386	1,945,386
Licenses and Permits	38,000	38,000	38,390	390
Fines and Forfeitures	480,000	480,000	409,353	(70,647)
Intergovernmental	8,317,000	8,317,000	9,654,570	1,337,570
Interest	1,400,000	1,400,000	1,708,249	308,249
Rentals	300,000	300,000	294,346	(5,654)
Other	500,000	500,000	507,325	7,325
Total Revenues	33,850,000	33,850,000	37,688,750	3,838,750
Expenditures				
Current:				
General Government -				
Legislative and Executive	24,090,768	26,833,957	24,619,322	2,214,635
Judicial	11,710,840	11,745,975	11,516,241	229,734
Public Safety	996,359	996,359	988,698	7,661
Public Works	-	5,000	-	5,000
Human Services	2,659,298	2,909,298	2,751,592	157,706
Total Expenditures	39,457,265	42,490,589	39,875,853	2,614,736
Deficiency of Revenues Under Expenditures	(5,607,265)	(8,640,589)	(2,187,103)	6,453,486
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	36,910	36,910
Transfers In	750,000	750,000	-	(750,000)
Transfers Out	-	(3,500,000)	(3,500,000)	-
Total Other Financing Sources (Uses)	750,000	(2,750,000)	(3,463,090)	(713,090)
Net Change in Fund Balance	(4,857,265)	(11,390,589)	(5,650,193)	5,740,396
Fund Balance at Beginning of Year	5,782,597	5,782,597	5,782,597	-
Prior Year Encumbrances Appropriated	5,650,538	5,650,538	5,650,538	-
Fund Balance at End of Year	\$ 6,575,870	\$ 42,546	\$ 5,782,942	\$ 5,740,396

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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive/(Negative)
Revenues				
Property and Other Local Taxes	\$ 28,100,000	\$ 28,100,000	\$ 29,375,704	\$ 1,275,704
Charges for Services	1,175,600	1,175,600	796,126	(379,474)
Fines and Forfeitures	-	-	1,000	1,000
Intergovernmental	20,288,550	20,288,550	24,651,711	4,363,161
Other	1,917,940	1,917,940	933,684	(984,256)
Total Revenues	<u>51,482,090</u>	<u>51,482,090</u>	<u>55,758,225</u>	<u>4,276,135</u>
Expenditures				
Current:				
Health	<u>56,355,795</u>	<u>56,355,795</u>	<u>52,727,016</u>	<u>3,628,779</u>
Net Change in Fund Balance	(4,873,705)	(4,873,705)	3,031,209	7,904,914
Fund Balance Beginning of Year	33,336,204	33,336,204	33,336,204	-
Prior Year Encumbrances Appropriated	<u>1,576,110</u>	<u>1,576,110</u>	<u>1,576,110</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 30,038,609</u>	<u>\$ 30,038,609</u>	<u>\$ 37,943,523</u>	<u>\$ 7,904,914</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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive/(Negative)
Revenues				
Property and Other Local Taxes	\$6,844,634	\$6,844,634	\$5,942,994	\$ (901,640)
Intergovernmental	22,793,063	22,793,063	22,041,516	(751,547)
Other	166,905	166,905	178,423	11,518
Total Revenues	<u>29,804,602</u>	<u>29,804,602</u>	<u>28,162,933</u>	<u>(1,641,669)</u>
Expenditures				
Current:				
Health	40,180,223	37,180,223	34,435,043	2,745,180
Net Change in Fund Balance	(10,375,621)	(7,375,621)	(6,272,110)	1,103,511
Fund Balance Beginning of Year	3,266,030	3,266,030	3,266,030	-
Prior Year Encumbrances Appropriated	7,117,408	7,117,408	7,117,408	-
Fund Balance End of Year	<u>\$ 7,817</u>	<u>\$ 3,007,817</u>	<u>\$ 4,111,328</u>	<u>\$ 1,103,511</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 8,024,065	\$ 8,024,065	\$ 8,317,374	\$ 293,309
Charges for Services	-	-	1,301,167	1,301,167
Intergovernmental	21,358,148	21,358,148	18,547,396	(2,810,752)
Other	33,379	33,379	180,380	147,001
Total Revenues	<u>29,415,592</u>	<u>29,415,592</u>	<u>28,346,317</u>	<u>(1,069,275)</u>
Expenditures				
Current:				
Human Services	<u>32,912,869</u>	<u>35,871,870</u>	<u>30,519,739</u>	<u>5,352,131</u>
Net Change in Fund Balance	(3,497,277)	(6,456,278)	(2,173,422)	4,282,856
Fund Balance Beginning of Year	8,035,974	8,035,974	8,035,974	-
Prior Year Encumbrances Appropriated	<u>3,670,554</u>	<u>3,670,554</u>	<u>3,670,554</u>	-
Fund Balance End of Year	<u>\$ 8,209,251</u>	<u>\$ 5,250,250</u>	<u>\$ 9,533,106</u>	<u>\$ 4,282,856</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
Revenues				
Intergovernmental	\$ 37,535,021	\$ 37,535,021	\$ 31,920,565	\$ (5,614,456)
Other	2,000,000	2,000,000	2,653,612	653,612
Total Revenues	<u>39,535,021</u>	<u>39,535,021</u>	<u>34,574,177</u>	<u>(4,960,844)</u>
Expenditures				
Current:				
Human Services	<u>39,005,179</u>	<u>41,505,179</u>	<u>38,707,888</u>	<u>2,797,291</u>
Net Change in Fund Balance	529,842	(1,970,158)	(4,133,711)	(2,163,553)
Fund Balance Beginning of Year	1,972,168	1,972,168	1,972,168	-
Prior Year Encumbrances Appropriated	<u>2,356,660</u>	<u>2,356,660</u>	<u>2,356,660</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,858,670</u>	<u>\$ 2,358,670</u>	<u>\$ 195,117</u>	<u>\$ (2,163,553)</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
Revenues				
Permissive Sales Tax	\$ 26,500,000	\$ 26,500,000	\$ 29,209,004	\$ 2,709,004
Other	-	-	226,097	226,097
Total Revenues	<u>26,500,000</u>	<u>26,500,000</u>	<u>29,435,101</u>	<u>2,935,101</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	4,913,804	5,863,804	5,763,414	100,390
Public Safety	26,784,121	26,935,436	25,961,236	974,200
Total Expenditures	<u>31,697,925</u>	<u>32,799,240</u>	<u>31,724,650</u>	<u>1,074,590</u>
Other Financing Sources				
Transfers Out	(151,316)	-	-	-
Net Change in Fund Balance	(5,349,241)	(6,299,240)	(2,289,549)	4,009,691
Fund Balance Beginning of Year	8,655,759	8,655,759	8,655,759	-
Prior Year Encumbrances Appropriated	<u>1,157,292</u>	<u>1,157,292</u>	<u>1,157,292</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,463,810</u>	<u>\$ 3,513,811</u>	<u>\$ 7,523,502</u>	<u>\$ 4,009,691</u>

See accompanying notes to the basic financial statements..

Stark County, Ohio

Statement of Fund Net Position

Proprietary Funds

December 31, 2016

	Enterprise Funds		Governmental Activities -	
	Sewer	Other Enterprise Funds	Internal Service Funds	
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 31,447,664	\$ 1,384,359	\$ 32,832,023	\$ 6,487,210
Cash and Investments in Segregated Accounts	500	-	500	-
Cash and Investments with Escrow Agents	47,139	-	47,139	-
Accounts Receivable	4,868,264	50,902	4,919,166	1,004,021
Intergovernmental Receivable	15,833	-	15,833	22,118
Special Assessments Receivable	620,532	-	620,532	-
Prepaid Items	29,533	-	29,533	1,038,563
Materials and Supplies Inventory	6,818	-	6,818	-
Total Current Assets	37,036,283	1,435,261	38,471,544	8,551,912
Non-Current Assets:				
Land and Construction in Progress	3,023,422	-	3,023,422	-
Depreciable Capital Assets, Net	129,724,388	6,043,973	135,768,361	-
Total Non-Current Assets	132,747,810	6,043,973	138,791,783	-
Total Assets	169,784,093	7,479,234	177,263,327	8,551,912
Deferred Outflow of Resources				
Pension	1,950,392	62,202	2,012,594	104,386
Liabilities				
Current Liabilities:				
Accounts Payable	96,219	39,913	136,132	9,125
Accrued Wages	171,268	5,782	177,050	11,598
Contracts Payable	486,717	-	486,717	-
Retainage Payable	47,139	-	47,139	-
Intergovernmental Payable	672,560	1,631	674,191	32,760
Deposits Held and Due to Other Funds	500	-	500	-
Interfund Payable	12,657	-	12,657	-
Claims Payable	-	-	-	2,193,145
Compensated Absences Payable	120,250	1,333	121,583	-
Intergovernmental Loans Payable	1,496,018	-	1,496,018	-
OPWC Loans Payable	145,027	-	145,027	-
OWDA Loans Payable	930,555	-	930,555	-
General Obligation Bonds Payable	1,490,302	-	1,490,302	-
Total Current Liabilities	5,669,212	48,659	5,717,871	2,246,628
Long-Term Liabilities:				
Compensated Absences Payable - Net of Current Portion	453,895	7,874	461,769	21,274
Intergovernmental Loans Payable - Net of Current Portion	9,425,040	-	9,425,040	-
Claims Payable - Net of Current Portion	-	-	-	1,506,589
OPWC Loans Payable - Net of Current Portion	687,171	-	687,171	-
OWDA Loans Payable - Net of Current Portion	3,105,992	-	3,105,992	-
General Obligation Bonds Payable - Net of Current Portion	4,307,667	-	4,307,667	-
Net Pension Liability (See Note 11)	4,925,638	157,089	5,082,727	263,622
Total Long-Term Liabilities	22,905,403	164,963	23,070,366	1,791,485
Total Liabilities	28,574,615	213,622	28,788,237	4,038,113
Deferred Inflows of Resources				
Pension	189,352	6,039	195,391	10,134
Net Position				
Net Investment in Capital Assets	110,685,864	6,043,973	116,729,837	-
Unrestricted	32,284,654	1,277,802	33,562,456	4,608,051
Total Net Position	\$ 142,970,518	\$ 7,321,775	\$ 150,292,293	\$ 4,608,051

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, 2016

	Enterprise Funds		Governmental
	Sewer	Other Enterprise Funds	Activities - Internal Service Funds
Operating Revenues			
Charges for Services	\$ 27,395,569	\$ 803,752	\$ 28,199,321
Other	138,000	905	138,905
<i>Total Operating Revenues</i>	<u>27,533,569</u>	<u>804,657</u>	<u>28,338,226</u>
Operating Expenses			
Personal Services	5,620,001	163,998	5,783,999
Contractual Services	7,762,481	469,324	8,231,805
Materials and Supplies	1,209,688	25,166	1,234,854
Claims	-	-	-
Change in Workers Compensation Estimate	-	-	-
Depreciation	5,064,365	194,254	5,258,619
Other	78,100	18,291	96,391
<i>Total Operating Expenses</i>	<u>19,734,635</u>	<u>871,033</u>	<u>20,605,668</u>
<i>Operating Income (Loss)</i>	<u>7,798,934</u>	<u>(66,376)</u>	<u>7,732,558</u>
Non-Operating Revenues (Expense)			
Loss on Disposal of Capital Assets	(231,420)	-	(231,420)
Interest and Fiscal Charges	(693,225)	(2,400)	(695,625)
<i>Total Non-Operating Revenues (Expense)</i>	<u>(924,645)</u>	<u>(2,400)</u>	<u>(927,045)</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>6,874,289</u>	<u>(68,776)</u>	<u>6,805,513</u>
Capital Contributions	951,967	-	951,967
<i>Change in Net Position</i>	<u>7,826,256</u>	<u>(68,776)</u>	<u>7,757,480</u>
<i>Net Position Beginning of Year</i>	<u>135,144,262</u>	<u>7,390,551</u>	<u>142,534,813</u>
<i>Net Position End of Year</i>	<u>\$ 142,970,518</u>	<u>\$ 7,321,775</u>	<u>\$ 150,292,293</u>
			<u>\$ 4,608,051</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2016

	Enterprise Funds			Governmental
	Sewer	Other Enterprise Funds	Total	Activities - Internal Service Funds
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 27,062,139	\$ 802,201	\$ 27,864,340	\$ 19,302,237
Cash Received from Other Operating Receipts	122,167	905	123,072	1,539,023
Cash Received for Special Assessments	247,619	-	247,619	-
Cash Payments to Suppliers for Goods and Services	(1,190,870)	(18,959)	(1,209,829)	(318)
Cash Payments to Employees for Services and Benefits	(5,456,996)	(186,047)	(5,643,043)	(306,769)
Cash Payments for Contractual Services	(7,910,885)	(473,032)	(8,383,917)	(3,946,720)
Cash Payments for Claims	-	-	-	(19,928,182)
Other Cash Payments	(78,100)	(18,291)	(96,391)	(263,085)
Net Cash Provided by (Used for) Operating Activities	12,795,074	106,777	12,901,851	(3,603,814)
Cash Flows from Noncapital Financing Activities				
Operating Grants Received	-	14,560	14,560	-
Advances Out	(610)	-	(610)	-
Net Cash Provided by (Used for) Noncapital Financing Activities	(610)	14,560	13,950	-
Cash Flows from Capital and Related Financing Activities				
Capital Grants	248,250	-	248,250	-
Proceeds of OPWC Loans	293,239	-	293,239	-
Payment for Capital Acquisitions	(2,225,544)	-	(2,225,544)	-
Principal Payments on Debt	(4,401,737)	(80,000)	(4,481,737)	-
Interest Payments on Debt	(693,225)	(2,400)	(695,625)	-
Net Cash Used for Capital and Related Financing Activities	(6,779,017)	(82,400)	(6,861,417)	-
Net Increase (Decrease) in Cash and Investments	6,015,447	38,937	6,054,384	(3,603,814)
Cash and Investments Beginning of Year	25,432,717	1,345,422	26,778,139	10,091,024
Cash and Investments End of Year	\$ 31,448,164	\$ 1,384,359	\$ 32,832,523	\$ 6,487,210

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)	\$ 7,798,934	\$ (66,376)	\$ 7,732,558	\$ (27,297)
Adjustments:				
Depreciation	5,064,365	194,254	5,258,619	-
(Increase) Decrease in Assets:				
Accounts Receivable	(333,430)	(1,551)	(334,981)	(1,004,021)
Intergovernmental Receivable	(15,833)	-	(15,833)	(22,118)
Prepaid Items	-	-	-	(1,038,563)
Special Assessments Receivable	247,619	-	247,619	-
Materials and Supplies Inventory	(1,616)	-	(1,616)	-
Net Pension Asset	10,817	425	11,242	574
Deferred Outflows - Pension	(1,329,398)	(37,795)	(1,367,193)	(71,413)
Increase (Decrease) in Liabilities:				
Accounts Payable	(20,502)	2,499	(18,003)	7,044
Accrued Wages	17,410	(788)	16,622	1,519
Claims Payable	-	-	-	(974,076)
Compensated Absences Payable	(48,177)	(4,999)	(53,176)	4,346
Intergovernmental Payable	(123,831)	(1,064)	(124,895)	(563,144)
Deferred Inflows - Pension	124,192	3,478	127,670	6,674
Net Pension Liability	1,404,524	18,694	1,423,218	76,661
Net Cash Provided by (Used For) Operating Activities	\$ 12,795,074	\$ 106,777	\$ 12,901,851	\$ (3,603,814)

Noncash Capital Financing Activities:

The County purchased \$486,717 and \$337,490 of capital assets on account in 2016 and 2015, respectively.

The County received \$703,714 in capital asset donations in the sewer fund during 2016.

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2016

	Private Purpose Trust	Agency Funds
Assets		
Equity in Pooled Cash and Investments	\$ 127,640	\$ 26,703,841
Cash and Investments in Segregated Accounts	-	2,305,051
Intergovernmental Receivable	-	10,889,290
Taxes Receivable	-	380,721,358
Special Assessments Receivable	-	16,577,948
Total Assets	<u>127,640</u>	<u>\$ 437,197,488</u>
Liabilities		
Intergovernmental Payable	-	\$ 417,311,827
Deposits Held and Due to Others	-	3,211,085
Undistributed Monies	-	16,674,576
Total Liabilities	<u>-</u>	<u>\$ 437,197,488</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 Funds

For the Year Ended December 31, 2016

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

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Net Position

The Workshops, Incorporated - Component Unit

December 31, 2016

Assets

Cash and Cash Equivalents	\$	255,021
Accounts Receivable		646,179
Inventories		19,943
Investments		777,038
Prepaid Expenses		27,332
Property and Equipment:		
Operational Equipment		678,200
Administrative Office Equipment		130,412
Administrative Software		85,756
Administrative Office Furniture		17,513
Building Improvements		46,941
		<u>958,822</u>
Accumulated Depreciation		<u>(795,988)</u>
		<u>162,834</u>
Total Assets	\$	<u>1,888,347</u>

Liabilities and Net Position

Liabilities

Accounts Payable	\$	26,952
Accrued Expenses:		
Wages		70,681
Payroll Taxes		30,520
Workers' Compensation		2,100
Sales Tax		2,319
Custodial Accounts		10,170
Total Liabilities		<u>142,742</u>

Unrestricted Net Position		1,744,269
Temporarily Restricted Net Position		1,336
Total Net Position		<u>1,745,605</u>

Total Liabilities and Net Position	\$	<u>1,888,347</u>
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See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Activities

The Workshops, Incorporated - Component Unit

December 31, 2016

Changes in Net Position

Revenues

Sales and Services	\$	2,967,382
Investment Income		19,691
Medicaid Revenue		89,888
Gain on Investments Reported at Fair Value		16,996
In-Kind Contributions		3,118,118
Other		89,085
Total Revenues		<u>6,301,160</u>

Expenses

Program Services:		
Rehabilitation and Training		5,353,410
Supporting Services:		
General and Administration		622,623
Total Expenses		<u>5,976,033</u>

Change in Net Position 325,127

Net Position at Beginning of Year 1,420,478

Net Position End of Year \$ 1,745,605

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 1. THE COUNTY AND REPORTING ENTITY

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

Reporting Entity

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2016

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 and Development Organization</i>
<i>Stark Council of Governments</i>	<i>Stark Area Regional Transit Authority</i>
<i>Stark County Regional Planning Commission</i>	<i>Northeast Ohio Network</i>
<i>Stark-Tuscarawas-Wayne Joint Solid Waste Management District</i>	<i>Stark Regional Community Corrections Center</i>
<i>Community Improvement Corporation of Stark 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>	
<i>Northeast Ohio Trade and Economic Consortium</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.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

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

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

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

B. Fund Accounting

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2016

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

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2016

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

In addition to liabilities, the statements of net position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, intergovernmental grants, special assessments and sales tax. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. Deferred inflows of resources related to pension are reported on the government-wide statement of net position. (See Note 11).

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

E. Budgetary Process

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

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

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

F. Cash and Investments

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

During 2016, 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 2016, 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2016

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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

Following Ohio statutes, the County has by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during 2016 amounted to \$1,638,369, which includes \$1,540,067 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.

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, 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:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

<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.

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2016

L. Accrued Liabilities and Long-term Obligations

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

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

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

M. Pensions

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

N. Fund Balances

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

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

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.

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

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 2016.

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. Implementation of New Accounting Policies

For the year ended December 31, 2016, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, GASB Statement No. 77, *Tax Abatement Disclosures*, GASB Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*, and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*.

GASB Statement No. 72 clarifies the definition of fair value for financial reporting purposes, establishes general principles for measuring fair value, provides additional fair value application guidance, and enhances disclosures about fair value measurements. These changes were incorporated in the County's fiscal year 2016 note disclosures; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of GASB Statement No. 68 as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also clarifies the application of certain provisions of GASB Statements 67 and 68. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the County.

GASB Statement No. 76 reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 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, 2016

GASB Statement No. 77 requires disclosure of tax abatement information about (1) a reporting government's own tax abatement agreements and (2) those that are entered into by other governments and that reduce the reporting government's tax revenues. The implementation of this statement did not result in any change in the County's financial statements as the County does not have any material GASB Statement No. 77 tax abatements (total abatements for 2016 were \$297,983).

GASB Statement No. 78 amends the scope of GASB Statement No. 68 to exclude certain multiple-employer defined benefit pension plans provided to employees of state and local governments on the basis that obtaining the measurements and other information required by GASB Statement No. 68 was not feasible. The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the County.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for fiscal year 2016. The County incorporated the corresponding GASB 79 guidance into their fiscal year 2016 financial statements; however, there was no effect on beginning net position/fund balance.

NOTE 3. BUDGETARY BASIS OF ACCOUNTING

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Adjustments necessary to convert the results of operations at the end of the year 2016 on the Budget basis to the GAAP basis are as follows:

	<u>General</u>	<u>Board of Developmental Disabilities</u>	<u>Mental Health</u>	<u>Children's Services</u>	<u>Public Assistance</u>	<u>Justice System Sales Tax</u>
GAAP Basis	\$ (446,275)	\$ 1,056,929	\$ 5,798,185	\$ 2,162,788	\$ (3,320,255)	\$ (425,671)
Net Adjustment for Revenue Accruals	347,654	2,741,690	(3,789,797)	(201,793)	7,898,471	(197,545)
Net Adjustment for Expenditure Accruals	(935)	439,299	(527,982)	(182,494)	(6,741,877)	(692,708)
Funds Budgeted Elsewhere *	(1,311,339)	-	-	-	-	-
Adjustment for Encumbrances	(4,239,298)	(1,206,709)	(7,752,516)	(3,951,923)	(1,970,050)	(973,625)
Budget Basis	<u>\$ (5,650,193)</u>	<u>\$ 3,031,209</u>	<u>\$ (6,272,110)</u>	<u>\$ (2,173,422)</u>	<u>\$ (4,133,711)</u>	<u>\$ (2,289,549)</u>

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

NOTE 4. FUND DEFICIT

At December 31, 2016, the Engineer's Construction capital projects fund had a deficit fund balance of \$185,446 as a result of adjustments for accrued liabilities. The general fund is liable for any deficit in these funds and will provide transfers when cash is required, not when accruals occur.

NOTE 5. DEPOSITS AND INVESTMENTS

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2016

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

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

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

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

A. Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. At year-end, the carrying amount of the County's deposits was \$25,580,828 and the bank balance was \$39,184,966 which includes \$191,359 invested in a STAR Plus account. Of the bank balance \$2,870,739 was covered by Federal depository insurance and \$36,314,227 was exposed to custodial credit risk. These balances were uninsured, but collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All County demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

B. Investments

As of December 31, 2016, the primary government had the following investments (based on quoted market prices) and maturities:

<i>Investment Type</i>	<i>Measurement</i>	<i>Time In Years</i>			<i>Portfolio %</i>
	<i>Amount</i>	<i>Less Than 1</i>	<i>1-2</i>	<i>Over 3</i>	
<i>FHLB Notes</i>	\$28,094,056	\$7,505,708	\$11,069,046	\$9,519,302	16.64%
<i>FFCB Notes</i>	21,187,142	4,201,950	10,992,265	5,992,927	12.55%
<i>FHLM Notes</i>	25,115,815	3,003,983	1,246,513	20,865,319	14.87%
<i>FNMA Notes</i>	39,902,862	3,000,106	8,059,138	28,843,618	23.63%
<i>STAR Ohio</i>	40,637,588	40,637,588	-	-	24.06%
<i>Money Markets</i>	10,452,698	10,452,698	-	-	6.19%
<i>Treasury Note</i>	2,280,828	1,144,385	-	1,136,443	1.35%
<i>Bonds</i>	1,200,000	700,000	-	500,000	0.71%
<i>Total Investments</i>	<u>\$ 168,870,989</u>	<u>\$ 70,646,418</u>	<u>\$ 31,366,962</u>	<u>\$ 66,857,609</u>	<u>100.00%</u>

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, 2016. As discussed further in Note 2, STAR Ohio is reported at its share price. All other investments of the County are valued using quoted market prices (Level 1 inputs).

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

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

Credit Risk – To mitigate the risk of loss due to the failure of a security issuer to pay or make timely payments of principal or interest, the County’s policy for reducing credit risk ensures that minimum credit quality ratings exist prior to the purchase of investments. The ORC limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency notes had a rating of AAA from S&P Global Ratings and Aaa from Moody’s. S&P Global Ratings has assigned STAR Ohio an AAAM money market rating. The County had investments in five other money market accounts at year-end, each rated AAAM by Standard & Poor’s. STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2016, is 52 days and carries a rating of AAAM by Standard and Poor’s.

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

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

NOTE 6. PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2016 for real and public utility property taxes represents collections of the 2015 taxes.

2016 real property taxes were levied after October 1, 2016 on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

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. 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2016, was \$11.50 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2016 property tax receipts were based are as follows:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Real Property	\$ 6,765,180,760
Public Utility Personal Property	<u>422,157,620</u>
Total Assessed Value	<u>\$ 7,187,338,380</u>

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2016, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2016 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. The proceeds of the tax were credited to the Justice System Sales Tax Fund. Sales and use taxes revenue recognized in 2016 totaled \$33,528,718 including monies attributable to state motor vehicle licensing sales. \$29,382,665 of this total was attributable to the County sales and use tax.

NOTE 8. RECEIVABLES

Receivables at December 31, 2016 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

NOTE 9. RISK MANAGEMENT

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

The County has elected to provide medical benefits through a self-insured program. Maintenance of these benefits is accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$200,000 per individual and \$23,544,121 for the County as a whole. Incurred but unreported claims of \$2,048,303 as of December 31, 2016 were accrued as a liability.

The County participated in the State Workers' Compensation prospective rating plan during 2016. 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 \$1,651,431 have been accrued as a liability at December 31, 2016.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The total claims liability of \$3,699,734 reported in the internal service funds at December 31, 2016, 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 2015 and 2016 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2015	\$ 5,396,850	\$ 18,939,508	\$ 19,662,548	\$ 4,673,810
2016	4,673,810	18,954,106	19,928,182	3,699,734

NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2016 was as follows:

	<i>Balance 1/1/2016</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance 12/31/2016</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 16,398,630	\$ 145,367	\$ (25,600)	\$ 16,518,397
<i>Construction in progress</i>	12,131,318	16,175,023	(12,748,827)	15,557,514
<i>Total capital assets not being depreciated</i>	<u>28,529,948</u>	<u>16,320,390</u>	<u>(12,774,427)</u>	<u>32,075,911</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	86,961,997	8,834,700	(2,455,071)	93,341,626
<i>Improvements other than buildings</i>	2,839,294	8,900	(4,000)	2,844,194
<i>Furniture, fixtures and equipment</i>	41,009,330	1,940,628	(1,400,619)	41,549,339
<i>Infrastructure</i>	206,563,917	7,465,093	(1,548,150)	212,480,860
<i>Total other capital assets</i>	<u>337,374,538</u>	<u>18,249,321</u>	<u>(5,407,840)</u>	<u>350,216,019</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(51,514,166)	(2,586,995)	1,590,863	(52,510,298)
<i>Improvements other than buildings</i>	(1,716,888)	(111,901)	4,000	(1,824,789)
<i>Furniture, fixtures and equipment</i>	(30,948,223)	(2,525,584)	1,394,692	(32,079,115)
<i>Infrastructure</i>	(91,506,257)	(8,283,629)	928,747	(98,861,139)
<i>Total accumulated depreciation</i>	<u>(175,685,534)</u>	<u>(13,508,109)</u>	<u>3,918,302</u>	<u>(185,275,341)</u>
<i>Other capital assets, net</i>	<u>161,689,004</u>	<u>4,741,212</u>	<u>(1,489,538)</u>	<u>164,940,678</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 190,218,952</u>	<u>\$ 21,061,602</u>	<u>\$ (14,263,965)</u>	<u>\$ 197,016,589</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
Legislative and Executive	\$ 832,855	Sewer	\$ 5,064,365
Judicial	195,913	Other	<u>194,254</u>
Public Safety	1,703,965	Total Depreciation Expense	<u>\$ 5,258,619</u>
Public Works	9,513,862		
Health	961,061		
Human Services	<u>300,453</u>		
Total Depreciation Expense	<u>\$ 13,508,109</u>		

Capital Asset activity for the year ending December 31, 2016 continued:

	<u>Balance</u> <u>1/1/2016</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2016</u>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 580,327	\$ -	\$ -	\$ 580,327
Construction in progress	<u>2,378,733</u>	<u>2,110,963</u>	<u>(2,046,601)</u>	<u>2,443,095</u>
Total capital assets not being depreciated	<u>2,959,060</u>	<u>2,110,963</u>	<u>(2,046,601)</u>	<u>3,023,422</u>
<i>Other capital assets:</i>				
Buildings and improvements	8,349,430	-	-	8,349,430
Improvements other than buildings	1,266,813	-	-	1,266,813
Furniture, fixtures and equipment	5,904,986	413,804	(132,290)	6,186,500
Sewer Rights	29,955,988	-	-	29,955,988
Infrastructure	<u>194,055,245</u>	<u>2,600,319</u>	<u>(699,922)</u>	<u>195,955,642</u>
Total other capital assets	<u>239,532,462</u>	<u>3,014,123</u>	<u>(832,212)</u>	<u>241,714,373</u>
<i>Accumulated depreciation:</i>				
Buildings and improvements	(4,530,297)	(166,512)	-	(4,696,809)
Improvements other than buildings	(1,041,788)	(81,381)	-	(1,123,169)
Furniture, fixtures and equipment	(4,771,965)	(425,067)	131,017	(5,066,015)
Sewer Rights	(7,919,003)	(748,900)	-	(8,667,903)
Infrastructure	<u>(83,025,135)</u>	<u>(3,836,756)</u>	<u>469,775</u>	<u>(86,392,116)</u>
Total accumulated depreciation	<u>(101,288,188)</u>	<u>(5,258,616)</u>	<u>600,792</u>	<u>(105,946,012)</u>
Other capital assets, net	<u>138,244,274</u>	<u>(2,244,493)</u>	<u>(231,420)</u>	<u>135,768,361</u>
Business-type activities capital assets, net	<u>\$ 141,203,334</u>	<u>\$ (133,530)</u>	<u>\$ (2,278,021)</u>	<u>\$ 138,791,783</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 11. DEFINED BENEFIT PENSION PLANS

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	State and Local	Public Safety	Law Enforcement
2016 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2016 Actual Contribution Rates			
Employer:			
Pension	12.00 %	16.10 %	16.10 %
Post-employment Health Care Benefits	2.00	2.00	2.00
Total Employer	<u>14.00 %</u>	<u>18.10 %</u>	<u>18.10 %</u>
Employee	<u>10.00 %</u>	<u>12.00 %</u>	<u>13.00 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$11,551,941 for 2016. Of this amount, \$950,419 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The County participates in STRS Ohio, 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. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

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.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are allocated among investment choices by the member, and employer contributions 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 services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

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 has therefore 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 maximum employee contribution rate was increased one percent July 1, 2014, and was increased one percent each year until it reached 14 percent on July 1, 2016. Plan members were required to contribute 13 percent of their covered salary for the period from January 1, 2016 through June 30, 2016 and 14 percent of their covered salary for the period from July 1, 2016 through December 31, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$457,126 for 2016. Of this amount \$21,292 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2015, 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, 2016, 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:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	OPERS		Total
	Traditional Plan	STRS	
Proportionate Share of the Net Pension Liability	\$ 113,221,249	\$ 10,340,895	\$ 123,562,144
Proportion of the Net Pension Liability	0.65365478%	0.03089323%	
Pension Expense	\$ 15,389,962	\$ 1,234,263	\$ 16,624,225

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS		Total
	Traditional Plan	STRS	
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 33,279,974	\$ 858,573	\$ 34,138,547
Differences between Expected and			
Actual Experience	0	417,823	417,823
Changes in Proportionate Share	0	138,092	138,092
County Contributions Subsequent to the Measurement Date	11,551,941	230,466	11,782,407
Total Deferred Outflows of Resources	\$ 44,831,915	\$ 1,644,954	\$ 46,476,869
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 2,187,652	\$ 0	\$ 2,187,652
Changes in Proportionate Share	2,164,816	0	2,164,816
Total Deferred Inflows of Resources	\$ 4,352,468	\$ 0	\$ 4,352,468

\$11,782,407 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 in the year ending December 31, 2017. 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		Total
	Traditional Plan	STRS	
2017	\$ 6,279,796	\$ 248,122	\$ 6,527,918
2018	6,811,938	248,126	7,060,064
2019	8,304,508	577,580	8,882,088
2020	7,531,264	340,660	7,871,924
	\$ 28,927,506	\$ 1,414,488	\$ 30,341,994

Actuarial Assumptions - OPERS

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2016

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 in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 percent to 10.05 percent, including wage inflation at 3.75 percent
COLA or Ad Hoc COLA	3.00 percent, simple
Investment Rate of Return	8.00 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term 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.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.40 percent for 2015.

The allocation of investment assets with 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 2015 and the long-term expected real rates of return:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other Investments	18.00	4.59
Total	100.00 %	5.27 %

Discount Rate The discount rate used to measure the total pension liability was eight 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 statutorily required rates. 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 eight 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 (seven percent) or one-percentage-point higher (nine percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$ 180,389,111	\$ 113,221,249	\$ 56,567,285

Changes between Measurement Date and Report Date

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increase	2.75 percent at 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year, for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

The ten year expected real rate of return on pension plan investments was determined by STRS' investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long Term Expected Real Rate of Return</u>
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	<u>1.00</u>	3.00
	<u>100.00 %</u>	

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. 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, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

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 7.75 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 (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	<u>1% Decrease (6.75%)</u>	<u>Current Discount Rate (7.75%)</u>	<u>1% Increase (8.75%)</u>
County's proportionate share of the net pension liability	\$ 13,742,210	\$ 10,340,895	\$ 7,471,686

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

NOTE 12. POSTEMPLOYMENT BENEFITS

A. Ohio Public Employees Retirement System

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

OPERS maintains two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Postemployment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2015 CAFR details.

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

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/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 post-retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, 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.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees 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 2.0 percent during calendar year 2016 as recommended by OPERS' actuary. The 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 to the VEBA for participants in the Member-Directed Plan for 2016 was 4.0 percent.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2016, 2015, and 2014 were \$1,876,579, \$1,640,951 and \$1,956,030, respectively. For 2016, 92 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

B. State Teachers Retirement System

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2016, STRS did not allocate any employer contributions to post-employment health care. The County's contributions for health care for the years ended December 31, 2016, 2015, and 2014 were \$0, \$0, and \$29,328, respectively. The full amount has been contributed for all years.

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, 2016, the liability for unpaid compensated absences was \$10,613,220 for the entire County.

NOTE 14. COMMITMENTS

A. Contractual Commitments

The County had various contractual commitments outstanding at December 31, 2016. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$3,630,102 for special revenue funds, \$357,697 for the capital projects funds and \$358,981 for the enterprise funds.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2016

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:

<u>Fund</u>	<u>Amount</u>
General	\$ 3,619,515
Board of Developmental Disabilities	768,833
Mental Health	7,509,301
Children's Services	3,411,613
Public Assistance	1,669,964
Justice System Sales Tax	746,023
Other Governmental	5,603,033
	<u>\$ 23,328,282</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 2016, the general fund transferred \$3,500,000 to the permanent improvement fund.

B. Interfund Balances

Interfund balances for the year ended December 31, 2016, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

<u>Interfund Payable</u>	<u>Interfund Receivable</u>
	<u>Other</u>
	<u>Governmental</u>
Sewer Fund	\$ 12,657
Other Governmental Funds	77,856
Total	<u>\$ 90,513</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2016 were as follows:

	Outstanding 1/1/2016	Additions	Reductions	Outstanding 12/31/2016	Due Within One Year
GOVERNMENTAL ACTIVITIES:					
<i>SPECIAL ASSESSMENT BONDS:</i>					
<i>1997 - \$212,473 - 5.60%</i>					
<i>Sewer Project 500</i>	\$ 21,247	\$ -	\$ (10,624)	\$ 10,623	\$ 10,623
<i>1998 - \$28,903 - 5.25%</i>					
<i>Sewer Project 512</i>	4,335	-	(1,445)	2,890	1,445
<i>2004 - \$3,488,264 - 2.00-5.25%</i>					
<i>Various Sewer & Water Projects</i>	1,805,596	-	(187,827)	1,617,769	197,688
<i>2010 - \$1,931,533 - 2.00-4.75%</i>					
<i>Various Sewer Projects</i>	1,355,656	-	(122,462)	1,233,194	79,420
<i>2010 - \$646,539 - 2.00-4.75%</i>					
<i>Various Water Projects</i>	122,433	-	(21,365)	101,068	7,589
TOTAL SPECIAL ASSESSMENT BONDS	3,309,267	-	(343,723)	2,965,544	296,765
<i>OPWC LOANS:</i>					
<i>2007 - \$250,200 - 0%</i>					
<i>Atwater Avenue Bridge</i>	162,630	-	(12,510)	150,120	12,510
<i>2008 - \$798,630 - 0%</i>					
<i>Portage Street & Lutz Avenue</i>	499,142	-	(39,932)	459,210	39,931
<i>2009 - \$733,800 - 0%</i>					
<i>Project #CS03K</i>	587,040	-	(24,460)	562,580	24,460
<i>2009 - \$881,249 - 0%</i>					
<i>Walnut Avenue Bridge</i>	719,686	-	(29,375)	690,311	29,375
<i>2009 - \$433,262 - 0%</i>					
<i>Third Street NW, Bridge</i>	353,831	-	(14,442)	339,389	14,442
<i>2009 - \$291,190 - 0%</i>					
<i>Various Road Resurfacing</i>	139,641	-	(13,964)	125,677	13,964
<i>2012 - \$550,000 - 0%</i>					
<i>Battlesburg St. Bridge</i>	402,929	-	(14,391)	388,538	14,390
<i>2014 - \$600,000 - 0%</i>					
<i>Baum St. Bridge</i>	590,000	-	(20,000)	570,000	20,000
TOTAL OPWC LOANS	3,454,899	-	(169,074)	3,285,825	169,072
<i>CAPITAL LEASES</i>	386,165	-	(91,818)	294,347	94,897
<i>NET PENSION LIABILITY - OPERS and STRS</i>	86,360,332	32,119,085	-	118,479,417	-
<i>CLAIMS</i>	4,673,810	18,954,106	(19,928,182)	3,699,734	2,193,145
<i>COMPENSATED ABSENCES</i>	9,783,873	6,564,464	(6,318,469)	10,029,868	6,231,243
TOTAL GOVERNMENTAL ACTIVITIES	\$ 107,968,346	\$ 57,637,655	\$ (26,851,266)	\$ 138,754,735	\$ 8,985,122

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	Outstanding 1/1/2016	Additions	Reductions	Outstanding 12/31/2016	Due Within One Year
BUSINESS TYPE ACTIVITIES					
<i>GENERAL OBLIGATION BONDS:</i>					
2004 - \$1,586,736 - 2.00 - 5.25%					
Sewer Project 517	\$ 874,404	\$ -	\$ (77,173)	\$ 797,231	\$ 82,312
2003 - \$13,490,703 - 2.00 - 5.25%					
Sewer System Refunding					
Bonds, Series 2003	2,360,000	-	(1,165,000)	1,195,000	1,195,000
2010 - \$6,356,928 - 2.00-4.75%					
Sewer Refunding	4,256,909	-	(451,171)	3,805,738	212,990
2010 - \$450,000 - 2.00-4.75%					
Water Refunding	80,000	-	(80,000)	-	-
TOTAL GENERAL OBLIGATION BONDS	7,571,313	-	(1,773,344)	5,797,969	1,490,302
<i>OPWC LOANS:</i>					
2013 - \$404,250 - 0%					
Sewer Project #566	271,217	-	(33,902)	237,315	33,902
1992 - \$289,500 - 0%					
Sewer Project #525 Repairs & Replacement	99,857	-	(19,972)	79,885	19,971
1998 - \$777,040 - 0%					
Sewer Project #501	77,704	-	(38,852)	38,852	38,852
2014 - \$82,881 - 0%					
Sewer Project #549	66,305	-	(8,288)	58,017	8,288
2015 - \$440,135 - 0%					
Sewer Project #567	146,897	293,239	(22,007)	418,129	44,014
TOTAL OPWC LOANS	661,980	293,239	(123,021)	832,198	145,027
<i>OWDA LOANS:</i>					
1996 - \$2,924,222					
Sewer Project #475 4.52%	224,385	-	(224,385)	-	-
1997 - \$2,800,421					
Sewer Project #449 4.12%	494,855	-	(191,909)	302,946	199,897
1998 - \$5,461,604					
Sewer Project #493 3.50%	1,414,415	-	(335,412)	1,079,003	347,254
1998 - \$1,525,683					
Sewer Project #504 3.91%	365,008	-	(99,229)	265,779	103,146
2001 - \$4,691,450					
Nimishillen 5.27%	2,410,538	-	(215,575)	2,194,963	227,084
2010 - \$403,712					
Sewer Project #561 - 3.25%	176,038	-	(36,943)	139,095	38,153
2010 - \$226,911					
Sewer Project #525-C3 - 3.25%	69,305	-	(14,544)	54,761	15,021
TOTAL OWDA LOANS	5,154,544	-	(1,117,997)	4,036,547	930,555

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

INTERGOVERNMENTAL LOANS:

2005 - \$21,250,000					
Sewer Rights - Massillon City - 1.26%	9,635,209	-	(1,080,893)	8,554,316	1,094,555
2000 - \$32,377					
Sewer Rights - Canton City #P506 - 2190 - 2.81%	195,896	-	(46,943)	148,953	48,272
2000 - \$4,469,861					
Sewer Rights - Canton City #P506 - 2717 - 2.64%	1,183,008	-	(284,221)	898,787	291,773
2000 - \$114,760					
Sewer Rights - Canton City #P506 - 3290 - 3.16%	30,733	-	(7,326)	23,407	7,559
2012 - \$1,380,759					
Sewer Rights - Canton City #P573 - 5736 - 3.2%	854,604	-	-	854,604	-
1996 - \$625,000					
Sewer Rights - Summit #Q908	462,959	-	(47,992)	414,967	53,859
2015 - \$32,125					
Sewer Rights - Tuscarwas #6429	26,024	-	-	26,024	-
TOTAL INTERGOVERNMENTAL LOANS	<u>12,388,433</u>	<u>-</u>	<u>(1,467,375)</u>	<u>10,921,058</u>	<u>1,496,018</u>
NET PENSION LIABILITY - OPERS	3,659,509	1,423,218	-	5,082,727	-
COMPENSATED ABSENCES	636,528	250,380	(303,556)	583,352	121,583
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 30,072,307</u>	<u>\$ 1,966,837</u>	<u>\$ (4,785,293)</u>	<u>\$ 27,253,851</u>	<u>\$ 4,183,485</u>

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

During 2012, the County was awarded a loan from OPWC in the amount of \$550,000 for the Battlesburg St. bridge project. At December 31, 2016, the County had only received proceeds of \$431,709.

The County's voted legal debt margin was \$178,183,460 with an unvoted debt margin of \$71,873,384 at December 31, 2016.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

<i>Fiscal Year</i>	<i>Governmental Activities</i>		
	<i>Special Assessment Bonds</i>		<i>OPWC Loans</i>
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>
2017	\$ 296,765	\$ 132,509	\$ 169,072
2018	299,131	118,850	169,073
2019	311,747	104,714	169,073
2020	326,954	89,506	169,073
2021	313,405	75,564	169,073
2022-2026	1,113,879	194,796	831,401
2027-2031	303,663	30,288	598,255
2032-2036	-	-	513,336
2037-2041	-	-	398,688
2042-2045	-	-	98,781
<i>Totals</i>	<u>\$ 2,965,544</u>	<u>\$ 746,227</u>	<u>\$ 3,285,825</u>

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

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, 2016 is \$1,071,147. This amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rates of the obligation are 2.64, 2.81 and 3.16 percent, respectively. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the City of Canton.

In 2001, Stark County entered into a contractual agreement with the City of Massillon for the expansion and improvement of existing facilities and processes of a wastewater treatment plant that is in Stark County and that Stark County residents are able to tap into. The project was financed mainly by OWDA debt issued in 2005 by the City of Massillon. All proceeds were received by the City of Massillon and the City of Massillon is responsible for the debt retirement and maintenance. The plant is a capital asset of the City of Massillon. The total amount owed to the City of Massillon is \$8,554,316 as of December 31, 2016. 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, 2016

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 \$414,967 as of December 31, 2016. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. The annual interest rates of the obligations vary. An amount has been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to Summit County.

In 2010, Stark County entered into an agreement with the City of Canton for the engineering constructability review of the Water Reclamation Facility. The project was financed by an OWDA design loan issued by the City of Canton in 2012. All proceeds were received by the City of Canton and the City of Canton is responsible for the debt retirement and maintenance. The facility will be a capital asset of the City of Canton. The total amount owed to the City of Canton was \$854,604 as of December 31, 2016. 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. There is no amortization schedule available at this time. Therefore, it has not been included in the amortization schedule below.

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, 2016, the City of Canton had received proceeds in the amount of \$30,317,619 from these two loans. Once these loan proceeds are received, Stark County's portion will be recorded on Stark County's books as a long-term liability in the sewer fund. The annual interest rate of the obligation is 3.39 and 3.38 percent, respectively.

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, 2016

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, 2016. 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.

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
2017	\$ 1,490,302	\$ 261,748	\$ 930,555	\$ 135,576	\$ 145,027	\$ 1,496,018	\$ 174,942
2018	297,314	188,299	863,907	105,074	106,176	1,525,980	151,509
2019	313,253	176,372	736,347	77,786	106,176	1,541,120	113,890
2020	333,046	162,704	294,488	56,884	106,176	1,181,049	75,975
2021	341,595	149,009	279,611	45,690	86,204	1,197,919	59,163
2022-2026	1,696,120	527,930	931,639	66,627	282,439	3,098,344	73,391
2027-2030	1,326,339	161,375	-	-	-	-	-
Totals	\$ 5,797,969	\$ 1,627,437	\$ 4,036,547	\$ 487,637	\$ 832,198	\$ 10,040,430	\$ 648,870

Industrial Development Revenue Bonds In December 1998, the County defeased \$5.38 million in General Obligation Bonds with various interest rates. The County used cash assets of \$5.73 million to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1990 Series bonds. As a result, the 1990 Series bonds are considered to be defeased and the liability for those bonds has been removed from the County's financial statements. As of December 31, 2012, the bonds have been repaid and are considered to be defeased. The aggregate principal amount payable for the eight series issued after July 1, 1995, was \$23.865 million. The aggregate principal amount payable for the fifteen series issued prior to July 1, 1995, could not be determined; however, their original issue amounts totaled \$116.310 million. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. There has not been and is not any condition of default under the bonds or the related financing documents.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 \$209,538 as of December 31, 2016, leaving a current book value of \$314,308. Corresponding liabilities were recorded on the Statement of Net Position for governmental activities. Principal payments in 2016 totaled \$91,818 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, 2016:

<u>Year</u>	<u>Governmental Activities</u>
2017	\$ 104,769
2018	104,769
2019	<u>104,769</u>
<i>Total Minimum Lease Payments</i>	314,307
<i>Less: Amount Representing Interest</i>	<u>(19,960)</u>
<i>Present Value of Minimum Lease Payments</i>	<u>\$ 294,347</u>

NOTE 18. TRANSACTIONS INVOLVING FUTURE REVENUES

GASB 48 requires certain disclosures regarding transactions involving future revenues. Stark County has pledged the proceeds from special assessments to repay \$3.0 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 2016, principal and interest paid totaled \$491,079. At December 31, 2016, the outstanding balance for the special assessment bonds was \$2,965,544 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, 2016

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	\$ 109,647	\$ 214,540	\$ 9,980	\$ -	\$ 208,483	\$ 179,512	\$ 981,234	\$ 1,703,396
Prepaid Items	334,465	219,279	39,403	169,438	221,780	17,145	-	1,001,510
Unclaimed Monies	1,005,800	-	-	-	-	-	-	1,005,800
Total Nonspendable	1,449,912	433,819	49,383	169,438	430,263	196,657	981,234	3,710,706
<i>Restricted for:</i>								
Debt Service	-	-	-	-	-	-	393,773	393,773
Capital Outlay	-	-	-	-	-	-	32,214	32,214
Road & Bridge Repair	-	-	-	-	-	-	3,691,227	3,691,227
Real Estate Assessment	-	-	-	-	-	-	4,129,900	4,129,900
Community Development	-	-	-	-	-	-	3,276,932	3,276,932
Public Safety*	-	-	-	-	-	12,554,974	9,830,701	22,385,675
Health and Human Services	-	40,748,347	14,844,632	14,104,362	2,827,264	-	519,326	73,043,931
Court Operations	-	-	-	-	-	-	3,828,990	3,828,990
Other Purposes	-	-	-	-	-	-	411,383	411,383
Total Restricted	-	40,748,347	14,844,632	14,104,362	2,827,264	12,554,974	26,114,446	111,194,025
<i>Committed for:</i>								
Capital Outlay	-	-	-	-	-	-	6,747,674	6,747,674
Building Inspections	1,350,301	-	-	-	-	-	-	1,350,301
Other Purposes	1,674,403	-	-	-	-	-	-	1,674,403
Total Committed	3,024,704	-	-	-	-	-	6,747,674	9,772,378
<i>Assigned for:</i>								
Legislative and Executive**	3,225,042	-	-	-	-	-	-	3,225,042
Judicial - Court Operations	348,671	-	-	-	-	-	-	348,671
Capital Outlay	-	-	-	-	-	-	6,775	6,775
Total Assigned	3,573,713	-	-	-	-	-	6,775	3,580,488
<i>Unassigned</i>	8,631,302	-	-	-	-	-	(185,446)	8,445,856
Total Fund Balance	\$ 16,679,631	\$ 41,182,166	\$ 14,894,015	\$ 14,273,800	\$ 3,257,527	\$ 12,751,631	\$ 33,664,683	\$ 136,703,453

* 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 assigned for various Commissioners programs, auditor and data processing.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 2016, the County contributed \$4,063,726 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 \$411,364 to the Council in 2016. 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 2016, 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 2016, 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, 2016

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 2016, no monies were received from the County.

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Northeast Ohio Network (Network) The Network is a jointly governed organization formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Summit, Trumbull and Wayne. A twelve member regional council oversees the operation of the Network. Of the twelve members, the County appoints one. Each member's control over the operation of the Network is limited to its representation on the Council. The Council exercises total authority for the day-to-day operations of the Network. These include budgeting, appropriating, contracting and designating management. The County has no financial responsibility for any of the Network's liabilities. At December 31, 2016 the Network was holding \$1,729,426 of on-behalf monies for the County which is reflected as "Cash and Investments with Fiscal & Escrow Agents" in the Board of Development Disabilities Fund. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

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

NOTE 22. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2016.

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 2016.

NOTE 23. RELATED PARTY TRANSACTIONS

During 2016, the County provided facilities, certain equipment, transportation and salaries for the administration, implementation and supervision of its programs to The Workshops, Incorporated. The Workshops, Incorporated, a discretely presented component unit of the County, reported \$5,466 for such contributions. The Workshops, Incorporated recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshops. Additional in-kind contributions provided directly to the Workshops' clients by the County amounted to \$3,118,118.

NOTE 24. CONTINGENT LIABILITIES

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

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

NOTE 25. THE WORKSHOPS, INCORPORATED

A. Nature of Operations

The Workshops, Incorporated (Workshops), Stark County, Ohio, is a legally separate non-profit social service organization which was incorporated in 1968 served by a self appointing Board of Trustees. The Workshops uses employment and vocational training opportunities to help maximize the independence of individuals with disabilities. It is a component unit of Stark County, as defined in Governmental Accounting Standards Board (GASB) Statement No. 61, The Financial Reporting Entity: Omnibus – An Amendment of GASB statements No. 14 and No. 34.

B. Basis of Accounting

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

C. Basis of Presentation

The Workshops reports information regarding its financial position and activities according to classes of net position: unrestricted net position, temporarily restricted net position and permanently restricted net position. The Workshops had no permanently restricted net position at December 31, 2016.

D. Cash and Investments

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

E. Concentration of Credit Risk

At December 31, 2016, the Workshops cash and cash equivalents balances per the banks were in excess of the insured limits by \$63,600.

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

F. Investments

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

G. Property and Equipment

It is the Workshops' policy to capitalize property and equipment over \$500. Lesser amounts are expensed. Property and equipment are stated at cost less accumulated depreciation computed on the straight-line method over the estimated useful lives of the assets ranging from 5 to 20 years.

H. Contributions

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

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

I. Risk Management

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

J. Transactions with Related Party

The Stark County Board of Developmental Disabilities (SCBDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements. Real estate and certain equipment used by the Workshops are owned by SCBDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by SCBDD. These in-kind contributions have been computed by SCBDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$3,118,118 for 2016.

At December 31, 2016, SCBDD owed the Workshops \$193,738 for services rendered.

The unaudited insured value of SCBDD equipment and property used by the Workshops was \$4,833,302 at December 31, 2016.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2016:

<i>Cash and Cash Equivalents</i>	\$	56,607
<i>Mutual Funds</i>		586,126
<i>Equities and options</i>		133,579
<i>Accrued Income</i>		726
	\$	<u>777,038</u>

L. Inventories

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

<i>Supplies</i>	\$	7,718
<i>Finished Goods</i>		12,225
	\$	<u>19,943</u>

M. Use of Estimates

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

N. Compensated Absences

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

NOTE 26. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2016

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

B. Basis of Presentation

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

C. Measurement Focus and Basis of Accounting

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

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.

D. 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 2016, investments were limited to an overnight sweep repurchase agreement. The investments is reported at fair value, which is based on quoted market prices.

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

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

E. 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

F. 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.

G. Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the SCPA or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The SCPA had no restricted net position as of December 31, 2016.

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

H. 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.

I. 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;

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2016

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

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

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 \$2,220,551 at December 31, 2016 and \$157,023 at December 31, 2015. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2016, \$11,041 was covered by the FDIC while the remaining \$2,209,510, which was unspent proceeds on new debt, was fully collateralized and not exposed to custodial credit risk.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

Investments As of December 31, 2016, the SCPA had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment</u> <u>Maturities</u>	<u>% of Total</u>
		<u>6 months</u> <u>or less</u>	
Repurchase Agreement	\$ 1,090,000	\$ 1,090,000	100.00%

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

Credit Risk: 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 \$1,090,000 investment in repurchase agreements, the entire balance is collateralized by underlying securities that are held by the investment's counterparty, not in the name of the SCPA. Ohio law requires the market value of the securities subject to repurchase agreements must exceed the principal value of securities subject to a repurchase agreement by 2%. The federal agency securities are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agency, but not in the SCPA's name. The SCPA has no investment policy dealing with investment custodial risk beyond the requirement of the State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

Concentration of Credit Risk: The SCPA places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the SCPA at December 31, 2016:

<u>Investment Type</u>	<u>Fair Value</u>	<u>% of Total</u>
Repurchase Agreement	\$ 1,090,000	100.00%

J. 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

K. 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 \$30,000 in 2016 and \$59,613 in 2015 under the term of the contract.

L. Debt

At December 31, 2016, debt outstanding totaled \$41,645,415, up from the \$14,783,871 debt outstanding at December 31, 2015. This includes: \$24,000,000 in bonds and loans related to the 2016 Hall of Fame Village Project; \$11,078,237 private placement bonds related to the Timken Steel Project; \$6,375,913 loans from the Ohio Water Development Authority (OWDA); and a \$191,267 loan from the Ohio Air Quality Development Authority. The OWDA loans were used for the construction of buildings. The Ohio Air Quality Development Authority (OAQDA) loan was used to assist in financing the Timken Wind Energy project. The SCPA has not received an amortization schedule for the Timken private issuance bond as the total issuance is estimated to be approximately \$15 million and should be completed in 2017. The SCPA has not received an amortization schedule for the Hall of Fame Village Project – Phase 1 private issuance bond of \$14,000,000 and issuance of a \$10,000,000 construction loan as the construction is ongoing and is expected to be completed in 2017.

	Balance 12/31/2015	Additions	Reductions	Balance 12/31/2016
Ohio Water Development Authority	\$ 7,134,697	\$ -	\$ (758,784)	\$ 6,375,913
Ohio Air Quality Development Authority	419,590	-	(228,323)	191,267
Timken Steel Project	7,229,584	3,848,653	-	11,078,237
Hall of Fame Village Project	<u>-</u>	<u>24,000,000</u>	<u>-</u>	<u>24,000,000</u>
Total Loans Payable	\$ <u>14,783,871</u>	\$ <u>27,848,653</u>	\$ <u>(987,107)</u>	\$ <u>41,645,417</u>

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

Fiscal Year	OWDA		OAQDA	
	Principal	Interest	Principal	Interest
2017	\$ 387,949	\$ 95,833	\$ 191,267	\$ 3,122
2018	793,444	174,121	-	-
2019	817,426	150,140	-	-
2020	842,132	125,433	-	-
2021	498,503	102,727	-	-
2022-2026	2,588,361	276,217	-	-
2027-2028	448,098	16,056	-	-
	<u>\$ 6,375,913</u>	<u>\$ 940,527</u>	<u>\$ 191,267</u>	<u>\$ 3,122</u>

M. Loans Receivable

As of December 31, 2016, the loan receivable amount totaled \$39,524,398, up from \$14,783,871 loan receivable at December 31, 2015. The increase in loan receivable directly correlates with the increase in debt outstanding from 2015 and 2016 less the unspent proceeds from the Hall of Fame Village Project financing, as well as a payment of \$57,722 made to the Ohio Air Quality Development Authority that has not been reimbursed to SCPA. In 2016, construction of the Hall of Fame Village Phase 1 Stadium Renovation began resulting in expenses of \$21,821,259. In addition, the construction of the Timken Steel Inc. building continued resulting in expenses of \$3,848,653. The facilities, in both projects, immediately convey to Hall of Fame Village LLC and Timken Steel

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

Inc., respectively, consistent with the terms of their respective project and financing agreement; therefore, the expenses are included as loans receivable as incurred. The revenue will be utilized to retire the corresponding debt related to previous projects.

N. 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 \$1,810,370 outstanding as of December 31, 2016. In addition to the 2014 YMCA conduit financing, the YMCA had \$2,090,625 outstanding as of December 31, 2016, 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 \$8,890,000 outstanding as of December 31, 2016, 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.

O. Subsequent Event

The SCPA entered into agreement with the Hall of Fame Village LLC for the purpose of overseeing the Phase II improvements related to a Hotel and Convention Center adjacent William Benson Stadium and the Pro Football Hall of Fame. The Phase I improvement was financed through the SCPA in 2016 and outlined above. This agreement also approves the issuance of debt related to the same.

The SCPA has entered into a funding agreement with Hall of Fame Village LLC in order to obtain a construction loan line of credit through Huntington Bank for HOFV Stadium Phase II in an amount not to exceed \$83,120,792.25. The SCPA has drawn funds on this account totaling \$160,000 for legal and related financial consulting costs associated with the agreement as of June 26, 2017.

NOTE 27. STARK COUNTY LAND REUTILIZATION CORPORATION

A. Description of the Entity

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

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.

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

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

Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets, all deferred outflows of resources, all liabilities and all deferred inflows of resources associated with the operation of the Corporation are included on the statement of net position.

The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

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 2016, 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 2016, the Corporation invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The City measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

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

Prepayments

Certain payments to vendors reflect the costs applicable to future accounting periods and are recorded as prepaid items. 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.

Assets Held for Resale

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

Accrued Liabilities and Long-Term Obligations

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2016*

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, 2016.

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 2016.

C. Deposits and Investments

Deposits with Financial Institutions

At December 31, 2016, the carrying amount of all Corporation deposits was \$743,722. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2016, \$506,281 of the Corporation's bank balance of \$762,382 was exposed to custodial credit risk as discussed below, while \$256,101 was covered by the FDIC.

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

D. Investments

As of December 31, 2016, 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>\$ 1,001,292</u>	<u>\$ 1,001,292</u>

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

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

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

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

Concentration of Credit Risk: The Corporation places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the Corporation at December 31, 2016:

<u>Measurement/Investment Type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
Amortized cost:		
STAR Ohio	<u>\$ 1,001,292</u>	<u>100.00%</u>

E. Receivables

Receivables at December 31, 2016, consisted of accounts receivable of \$1,918 and intergovernmental grants receivable in the amount of \$256,962 due from the Ohio Housing Finance Agency (OHFA). These amounts are expected to be collected in the subsequent year.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

F. 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 2016, 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:

Commercial General Liability - Each Occurrence	\$	1,000,000
General Aggregate		2,000,000
Products - Completed Operations Limit		2,000,000
Personal and Advertising Injury		1,000,000
Fire Legal Liability		50,000
Medical Expense		2,000
Public Officials Liability		2,000,000
Non-monetary Coverage - Defense Only		50,000 - 100,000
Employment Practices and Third Party		2,000,000
Policy Aggregate		2,000,000
Public Officials Crisis Management		25,000

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

G. 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, 2016, the Corporation recognized revenues of \$779,005 for these fees that were collected by the County in 2016.

During 2016, 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 2016, the Corporation paid \$383,787 in administration fees to the Stark County Regional Planning Commission and other County departments.

NOTE 28. SUBSEQUENT EVENTS

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

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

	<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	0.6536548%	0.6808587%	0.6808587%
County's Proportionate Share of the Net Pension Liability	\$ 113,221,249	\$ 82,119,169	\$ 80,264,370
County's Covered-Employee Payroll	\$ 81,622,717	\$ 83,605,933	\$ 77,115,662
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	138.71%	98.22%	104.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.08%	86.45%	86.36%
<i>State Teachers Retirement System (STRS)</i>			
County's Proportion of the Net Pension Liability	0.0308932%	0.0285872%	0.0285872%
County's Proportionate Share of the Net Pension Liability	\$ 10,340,895	\$ 7,900,666	\$ 6,953,396
County's Covered-Employee Payroll	\$ 3,067,543	\$ 2,932,756	\$ 2,975,908
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	337.11%	269.39%	233.66%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	66.80%	72.10%	74.70%

(1) Information prior to 2014 is not available.

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 11,551,941	\$ 9,794,726	\$ 10,032,712	\$ 10,025,036
Contributions in Relation to the Contractually Required Contribution	<u>(11,551,941)</u>	<u>(9,794,726)</u>	<u>(10,032,712)</u>	<u>(10,025,036)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 96,266,175	\$ 81,622,717	\$ 83,605,933	\$ 77,115,662
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	12.00%	13.00%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 457,126	\$ 429,456	\$ 395,922	\$ 386,868
Contributions in Relation to the Contractually Required Contribution	<u>(457,126)</u>	<u>(429,456)</u>	<u>(395,922)</u>	<u>(386,868)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 3,265,186	\$ 3,067,543	\$ 2,932,756	\$ 2,975,908
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	13.50%	13.00%

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

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</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
\$ 380,368	\$ 385,343	\$ 426,823	\$ 412,953	\$ 453,785	\$ 509,825
<u>(380,368)</u>	<u>(385,343)</u>	<u>(426,823)</u>	<u>(412,953)</u>	<u>(453,785)</u>	<u>(509,825)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 2,925,908	\$ 2,964,177	\$ 3,283,254	\$ 3,176,562	\$ 3,490,654	\$ 3,921,731
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2016*

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, 2016*

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2016*

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 22,115,001	\$ 381,116	\$ 6,901,641	\$ 29,397,758
Cash and Investments with Fiscal & Escrow Agents	756,532	-	21,357	777,889
Taxes Receivable	631,668	-	-	631,668
Accounts Receivable	203,975	-	-	203,975
Special Assessments Receivable	-	4,511,600	-	4,511,600
Interfund Receivable	77,856	12,657	-	90,513
Intergovernmental Receivable	11,424,357	-	543,095	11,967,452
Materials and Supplies Inventory	981,234	-	-	981,234
Loans Receivable	2,802,974	-	35,385	2,838,359
Total Assets	\$ 38,993,597	\$ 4,905,373	\$ 7,501,478	\$ 51,400,448
Liabilities				
Accounts Payable	\$ 583,435	\$ -	\$ -	\$ 583,435
Accrued Wages	467,160	-	-	467,160
Matured Compensated Absences Payable	3,814	-	-	3,814
Contracts Payable	887,940	-	693,458	1,581,398
Intergovernmental Payable	240,621	-	-	240,621
Retainage Payable	756,532	-	21,357	777,889
Interfund Payable	77,856	-	-	77,856
Total Liabilities	3,017,358	-	714,815	3,732,173
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	573,232	-	-	573,232
Unavailable Revenue	8,733,314	4,511,600	185,446	13,430,360
Total Deferred Inflows of Resources	9,306,546	4,511,600	185,446	14,003,592
Fund Balances				
Nonspendable	981,234	-	-	981,234
Restricted	25,688,459	393,773	32,214	26,114,446
Committed	-	-	6,747,674	6,747,674
Assigned	-	-	6,775	6,775
Unassigned	-	-	(185,446)	(185,446)
Total Fund Balances	26,669,693	393,773	6,601,217	33,664,683
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 38,993,597	\$ 4,905,373	\$ 7,501,478	\$ 51,400,448

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2016

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
Assets					
Equity and Pooled Cash and Investments	\$ 76,693	\$ 1,218,316	\$ 40,821	\$ 12,280	\$ 5,302,218
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-	-
Taxes Receivable	-	-	-	-	631,668
Accounts Receivable	-	7,636	-	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	36,784	-	-	1,348,688	69,925
Materials and Supplies Inventory	-	450	-	-	-
Loans Receivable	-	-	-	1,419,224	-
Total Assets	\$ 113,477	\$ 1,226,402	\$ 40,821	\$ 2,780,192	\$ 6,003,811
Liabilities					
Accounts Payable	\$ -	\$ 52,913	\$ -	\$ 3,272	\$ 4,700
Accrued Wages	-	42,330	-	-	2,665
Matured Compensated Absences Payable	-	-	-	-	-
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	18,788	-	3,779	834
Retainage Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	-	114,031	-	7,051	8,199
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	573,232
Unavailable Revenue	-	-	-	1,264,862	119,698
Total Deferred Inflows of Resources	-	-	-	1,264,862	692,930
Fund Balances					
Nonspendable	-	450	-	-	-
Restricted	113,477	1,111,921	40,821	1,508,279	5,302,682
Total Fund Balances	113,477	1,112,371	40,821	1,508,279	5,302,682
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 113,477	\$ 1,226,402	\$ 40,821	\$ 2,780,192	\$ 6,003,811

Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel
\$ 76,373	\$ 346,121	\$ 432,471	\$ 3,474,920	\$ 606,848	\$ 344,172
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	122,198	1,000	17,800
-	1,759,671	-	77,856	-	-
-	-	-	19,378	-	-
-	-	-	-	-	6,723
-	1,383,750	-	-	-	-
<u>\$ 76,373</u>	<u>\$ 3,489,542</u>	<u>\$ 432,471</u>	<u>\$ 3,694,352</u>	<u>\$ 607,848</u>	<u>\$ 368,695</u>
\$ -	\$ 56,973	\$ 610	\$ 37,268	\$ 1,090	\$ 8,335
-	-	3,613	38,156	11,021	18,736
-	-	-	-	-	-
-	-	-	66,811	-	-
-	61,683	1,132	9,653	3,230	5,425
-	-	-	-	-	-
-	-	-	-	-	-
-	118,656	5,355	151,888	15,341	32,496
-	-	-	-	-	-
-	1,602,233	-	-	-	-
-	1,602,233	-	-	-	-
-	-	-	-	-	6,723
76,373	1,768,653	427,116	3,542,464	592,507	329,476
<u>76,373</u>	<u>1,768,653</u>	<u>427,116</u>	<u>3,542,464</u>	<u>592,507</u>	<u>336,199</u>
<u>\$ 76,373</u>	<u>\$ 3,489,542</u>	<u>\$ 432,471</u>	<u>\$ 3,694,352</u>	<u>\$ 607,848</u>	<u>\$ 368,695</u>

(continued)

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2016

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Assets					
Equity and Pooled Cash and Investments	\$ 45,926	\$ 428	\$ 2,814,984	\$ 128,527	\$ 114
Cash and Investments with Fiscal & Escrow Agents	-	-	756,532	-	-
Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	9,639	36,766	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	7,975,958	-	-
Materials and Supplies Inventory	-	-	911,421	38,188	-
Loans Receivable	-	-	-	-	-
Total Assets	<u>\$ 45,926</u>	<u>\$ 428</u>	<u>\$ 12,468,534</u>	<u>\$ 203,481</u>	<u>\$ 114</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 260,607	\$ 16,022	\$ -
Accrued Wages	-	-	211,578	-	-
Matured Compensated Absences Payable	-	-	3,814	-	-
Contracts Payable	-	-	821,129	-	-
Intergovernmental Payable	-	-	65,705	-	-
Retainage Payable	-	-	756,532	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>2,119,365</u>	<u>16,022</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	5,746,521	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>5,746,521</u>	<u>-</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	911,421	38,188	-
Restricted	45,926	428	3,691,227	149,271	114
Total Fund Balances	<u>45,926</u>	<u>428</u>	<u>4,602,648</u>	<u>187,459</u>	<u>114</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 45,926</u>	<u>\$ 428</u>	<u>\$ 12,468,534</u>	<u>\$ 203,481</u>	<u>\$ 114</u>

Real Estate Assessment	Law Library	BOE Special Election Fund	Probate Court Elder Justice Innovation Grant	Other Public Safety	Other	Total
\$ 3,710,877	\$ 216,008	\$ 24,631	\$ 9,995	\$ 2,875,093	\$ 357,185	\$ 22,115,001
-	-	-	-	-	-	756,532
-	-	-	-	-	-	631,668
-	-	-	-	7,471	1,465	203,975
-	-	-	-	-	-	77,856
-	20,958	-	38,197	154,798	-	11,424,357
-	1,407	-	-	20,207	2,838	981,234
-	-	-	-	-	-	2,802,974
<u>\$ 3,710,877</u>	<u>\$ 238,373</u>	<u>\$ 24,631</u>	<u>\$ 48,192</u>	<u>\$ 3,057,569</u>	<u>\$ 361,488</u>	<u>\$ 38,993,597</u>
\$ 59,004	\$ 37,185	\$ -	\$ -	\$ 43,176	\$ 2,280	\$ 583,435
87,258	5,293	-	-	42,133	4,377	467,160
-	-	-	-	-	-	3,814
-	-	-	-	-	-	887,940
27,222	2,622	-	-	38,917	1,631	240,621
-	-	-	-	-	-	756,532
-	-	-	-	73,425	4,431	77,856
<u>173,484</u>	<u>45,100</u>	<u>-</u>	<u>-</u>	<u>197,651</u>	<u>12,719</u>	<u>3,017,358</u>
-	-	-	-	-	-	573,232
-	-	-	-	-	-	8,733,314
-	-	-	-	-	-	9,306,546
-	1,407	-	-	20,207	2,838	981,234
<u>3,537,393</u>	<u>191,866</u>	<u>24,631</u>	<u>48,192</u>	<u>2,839,711</u>	<u>345,931</u>	<u>25,688,459</u>
<u>3,537,393</u>	<u>193,273</u>	<u>24,631</u>	<u>48,192</u>	<u>2,859,918</u>	<u>348,769</u>	<u>26,669,693</u>
<u>\$ 3,710,877</u>	<u>\$ 238,373</u>	<u>\$ 24,631</u>	<u>\$ 48,192</u>	<u>\$ 3,057,569</u>	<u>\$ 361,488</u>	<u>\$ 38,993,597</u>



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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2016

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Assets			
Equity and Pooled Cash and Investments	\$ 180,176	\$ 200,940	\$ 381,116
Special Assessments Receivable	4,511,600	-	4,511,600
Interfund Receivable	12,657	-	12,657
Total Assets	<u>\$ 4,704,433</u>	<u>\$ 200,940</u>	<u>\$ 4,905,373</u>
Deferred Inflows of Resources			
Unavailable Revenue	\$ 4,511,600	\$ -	\$ 4,511,600
Fund Balances			
Restricted	192,833	200,940	393,773
Total Deferred Inflows of of Resources and Fund Balances	<u>\$ 4,704,433</u>	<u>\$ 200,940</u>	<u>\$ 4,905,373</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2016

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance
Assets				
Equity and Pooled Cash and Investments	\$ 6,775	\$ 26,801	\$ 280	\$ 5,413
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-
Intergovernmental Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Total Assets	\$ 6,775	\$ 26,801	\$ 280	\$ 5,413
Liabilities				
Contracts Payable	\$ -	\$ -	\$ -	\$ -
Retainage Payable	-	-	-	-
Total Liabilities	-	-	-	-
Deferred Inflows of Resources				
Unavailable Revenue	-	-	-	-
Fund Balances				
Restricted	-	26,801	-	5,413
Committed	-	-	280	-
Assigned	6,775	-	-	-
Unassigned	-	-	-	-
Total Fund Balances (Deficits)	6,775	26,801	280	5,413
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 6,775	\$ 26,801	\$ 280	\$ 5,413

Engineer's Construction	Permanent Improvement	Total
\$ -	\$ 6,862,372	\$ 6,901,641
-	21,357	21,357
543,095	-	543,095
35,385	-	35,385
<u>\$ 578,480</u>	<u>\$ 6,883,729</u>	<u>\$ 7,501,478</u>

\$ 578,480	\$ 114,978	\$ 693,458
-	21,357	21,357
<u>578,480</u>	<u>136,335</u>	<u>714,815</u>

<u>185,446</u>	<u>-</u>	<u>185,446</u>
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-	-	32,214
-	6,747,394	6,747,674
-	-	6,775
(185,446)	-	(185,446)
<u>(185,446)</u>	<u>6,747,394</u>	<u>6,601,217</u>

<u>\$ 578,480</u>	<u>\$ 6,883,729</u>	<u>\$ 7,501,478</u>
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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 572,059	\$ -	\$ -	\$ 572,059
Sales Taxes	4,146,053	-	-	4,146,053
Charges for Services	8,938,936	-	-	8,938,936
Licenses and Permits	260,795	-	-	260,795
Fines and Forfeitures	527,189	-	-	527,189
Intergovernmental	19,709,138	-	9,405,214	29,114,352
Special Assessments	-	510,596	-	510,596
Interest	2,501	398	-	2,899
Other	715,557	-	350	715,907
Total Revenues	34,872,228	510,994	9,405,564	44,788,786
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,512,159	-	-	5,512,159
Judicial	3,607,640	-	-	3,607,640
Public Safety	5,975,548	-	-	5,975,548
Public Works	16,712,943	-	-	16,712,943
Health	832,200	-	-	832,200
Human Services	576,767	-	-	576,767
Capital Outlay	-	-	10,979,060	10,979,060
Debt Service:				
Principal Retirement	169,073	343,724	-	512,797
Interest and Fiscal Charges	-	155,523	-	155,523
Total Expenditures	33,386,330	499,247	10,979,060	44,864,637
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,485,898	11,747	(1,573,496)	(75,851)
Other Financing Sources (Uses)				
Transfers In	-	-	3,500,000	3,500,000
Proceeds from Sale of Capital Assets	-	-	3,010	3,010
Total Other Financing Sources (Uses)	-	-	3,503,010	3,503,010
Net Change in Fund Balances	1,485,898	11,747	1,929,514	3,427,159
Fund Balances Beginning of Year	25,183,795	382,026	4,671,703	30,237,524
Fund Balances End of Year	\$ 26,669,693	\$ 393,773	\$ 6,601,217	\$ 33,664,683



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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, 2016

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-
Charges for Services	-	-	68,186	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	267,573	1,742,911	-	516,285
Interest	-	-	-	-
Other	-	36,058	-	25,933
Total Revenues	<u>267,573</u>	<u>1,778,969</u>	<u>68,186</u>	<u>542,218</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	2,176,668	77,028	-
Public Works	-	-	-	630,322
Health	-	-	-	-
Human Services	244,132	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Total Expenditures	<u>244,132</u>	<u>2,176,668</u>	<u>77,028</u>	<u>630,322</u>
Net Change in Fund Balances	23,441	(397,699)	(8,842)	(88,104)
Fund Balances Beginning of Year	<u>90,036</u>	<u>1,510,070</u>	<u>49,663</u>	<u>1,596,383</u>
Fund Balances End of Year	<u>\$ 113,477</u>	<u>\$ 1,112,371</u>	<u>\$ 40,821</u>	<u>\$ 1,508,279</u>

911 System	Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel
\$ 572,059	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	900	54,820	2,035,278	957,768	867,228
-	-	-	-	-	-	-
-	-	-	-	-	-	8,711
878,752	328,821	1,274,260	-	406,720	120,434	2,500
-	-	669	-	-	-	-
513	-	99,636	40	190,399	156,585	17,723
<u>1,451,324</u>	<u>328,821</u>	<u>1,375,465</u>	<u>54,860</u>	<u>2,632,397</u>	<u>1,234,787</u>	<u>896,162</u>
-	-	-	-	-	1,115,349	-
-	-	-	-	2,540,606	-	-
828,680	-	-	93,982	-	-	-
-	-	1,289,397	-	-	-	-
-	-	-	-	-	-	832,200
-	328,821	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>828,680</u>	<u>328,821</u>	<u>1,289,397</u>	<u>93,982</u>	<u>2,540,606</u>	<u>1,115,349</u>	<u>832,200</u>
622,644	-	86,068	(39,122)	91,791	119,438	63,962
<u>4,680,038</u>	<u>76,373</u>	<u>1,682,585</u>	<u>466,238</u>	<u>3,450,673</u>	<u>473,069</u>	<u>272,237</u>
<u>\$ 5,302,682</u>	<u>\$ 76,373</u>	<u>\$ 1,768,653</u>	<u>\$ 427,116</u>	<u>\$ 3,542,464</u>	<u>\$ 592,507</u>	<u>\$ 336,199</u>

(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, 2016

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	4,146,053	-	-
Charges for Services	1,200	-	8,353	364,705	2,819
Licenses and Permits	-	-	43,718	-	-
Fines and Forfeitures	-	-	77,942	-	-
Intergovernmental	-	-	11,647,994	-	-
Interest	-	-	1,119	-	-
Other	-	-	65,940	9,035	-
Total Revenues	<u>1,200</u>	<u>-</u>	<u>15,991,119</u>	<u>373,740</u>	<u>2,819</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	3,252
Public Safety	-	-	-	304,604	-
Public Works	-	-	14,793,224	-	-
Health	-	-	-	-	-
Human Services	-	-	3,814	-	-
Debt Service:					
Principal Retirement	-	-	169,073	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>14,966,111</u>	<u>304,604</u>	<u>3,252</u>
Net Change in Fund Balances	1,200	-	1,025,008	69,136	(433)
Fund Balances Beginning of Year	<u>44,726</u>	<u>428</u>	<u>3,577,640</u>	<u>118,323</u>	<u>547</u>
Fund Balances End of Year	<u>\$ 45,926</u>	<u>\$ 428</u>	<u>\$ 4,602,648</u>	<u>\$ 187,459</u>	<u>\$ 114</u>

<u>Real Estate Assessment</u>	<u>Law Library</u>	<u>BOE Special Election Fund</u>	<u>Probate Court Elder Justice Innovation Grant</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 572,059
-	-	-	-	-	-	4,146,053
3,916,954	17,733	-	-	559,027	83,965	8,938,936
-	-	-	-	217,077	-	260,795
-	351,189	-	-	67,095	22,252	527,189
-	139,522	24,631	63,734	2,225,980	69,021	19,709,138
-	-	-	-	713	-	2,501
90,750	15,620	-	-	6,587	738	715,557
<u>4,007,704</u>	<u>524,064</u>	<u>24,631</u>	<u>63,734</u>	<u>3,076,479</u>	<u>175,976</u>	<u>34,872,228</u>
4,396,810	-	-	-	-	-	5,512,159
-	552,501	-	15,542	292,829	202,910	3,607,640
-	-	-	-	2,494,586	-	5,975,548
-	-	-	-	-	-	16,712,943
-	-	-	-	-	-	832,200
-	-	-	-	-	-	576,767
-	-	-	-	-	-	169,073
<u>4,396,810</u>	<u>552,501</u>	<u>-</u>	<u>15,542</u>	<u>2,787,415</u>	<u>202,910</u>	<u>33,386,330</u>
(389,106)	(28,437)	24,631	48,192	289,064	(26,934)	1,485,898
<u>3,926,499</u>	<u>221,710</u>	<u>-</u>	<u>-</u>	<u>2,570,854</u>	<u>375,703</u>	<u>25,183,795</u>
<u>\$ 3,537,393</u>	<u>\$ 193,273</u>	<u>\$ 24,631</u>	<u>\$ 48,192</u>	<u>\$ 2,859,918</u>	<u>\$ 348,769</u>	<u>\$ 26,669,693</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2016

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 510,596	\$ -	\$ 510,596
Interest	398	-	398
Total Revenues	<u>510,994</u>	<u>-</u>	<u>510,994</u>
Expenditures			
Debt Service:			
Principal Retirement	343,724	-	343,724
Interest and Fiscal Charges	155,523	-	155,523
Total Expenditures	<u>499,247</u>	<u>-</u>	<u>499,247</u>
Net Change in Fund Balances	11,747	-	11,747
Fund Balances Beginning of Year	<u>181,086</u>	<u>200,940</u>	<u>382,026</u>
Fund Balances End of Year	<u>\$ 192,833</u>	<u>\$ 200,940</u>	<u>\$ 393,773</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, 2016

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 9,405,214
Other	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,405,214</u>
Expenditures					
Capital Outlay	-	-	-	-	9,097,195
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>308,019</u>
Other Financing Sources					
Transfers In	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	-	-	-	308,019
Fund Balances (Deficits) Beginning of Year	<u>6,775</u>	<u>26,801</u>	<u>280</u>	<u>5,413</u>	<u>(493,465)</u>
Fund Balances (Deficits) End of Year	<u>\$ 6,775</u>	<u>\$ 26,801</u>	<u>\$ 280</u>	<u>\$ 5,413</u>	<u>\$ (185,446)</u>

<u>Permanent Improvement</u>	<u>Survey Monument</u>	<u>Total</u>
\$ -	\$ -	\$ 9,405,214
350	-	350
<u>350</u>	<u>-</u>	<u>9,405,564</u>
<u>1,881,577</u>	<u>288</u>	<u>10,979,060</u>
<u>(1,881,227)</u>	<u>(288)</u>	<u>(1,573,496)</u>
3,500,000	-	3,500,000
3,010	-	3,010
<u>3,503,010</u>	<u>-</u>	<u>3,503,010</u>
1,621,783	(288)	1,929,514
<u>5,125,611</u>	<u>288</u>	<u>4,671,703</u>
<u>\$ 6,747,394</u>	<u>\$ -</u>	<u>\$ 6,601,217</u>

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Enterprise Funds
For the Year Ended December 31, 2016*

Nonmajor Enterprise Funds

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

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Position

Nonmajor Enterprise Funds

December 31, 2016

	Enterprise Funds			
	Water	Sheriff's Webcheck	Auditor's License Bureau	Total
Assets				
Current Assets				
Equity in Pooled Cash and Investments	\$ 907,976	\$ 134,209	\$ 342,174	\$ 1,384,359
Accounts Receivable	50,902	-	-	50,902
Total Current Assets	<u>958,878</u>	<u>134,209</u>	<u>342,174</u>	<u>1,435,261</u>
Noncurrent Assets				
Depreciable Capital Assets, Net	6,043,973	-	-	6,043,973
Total Assets	<u>7,002,851</u>	<u>134,209</u>	<u>342,174</u>	<u>7,479,234</u>
Deferred Outflows of Resources				
Pension	62,202	-	-	62,202
Liabilities				
Current Liabilities				
Accounts Payable	39,913	-	-	39,913
Accrued Wages	5,782	-	-	5,782
Compensated Absences Payable	1,333	-	-	1,333
Intergovernmental Payable	1,631	-	-	1,631
Total Current Liabilities	<u>48,659</u>	<u>-</u>	<u>-</u>	<u>48,659</u>
Long-Term Liabilities				
Compensated Absences Payable - Net of Current Portion	7,874	-	-	7,874
Net Pension Liability	157,089	-	-	157,089
Total Long-Term Liabilities	<u>164,963</u>	<u>-</u>	<u>-</u>	<u>164,963</u>
Total Liabilities	<u>213,622</u>	<u>-</u>	<u>-</u>	<u>213,622</u>
Deferred Inflows of Resources				
Pension	6,039	-	-	6,039
Net Position				
Net Investment in Capital Assets	6,043,973	-	-	6,043,973
Unrestricted	801,419	134,209	342,174	1,277,802
Total Net Position	<u>\$ 6,845,392</u>	<u>\$ 134,209</u>	<u>\$ 342,174</u>	<u>\$ 7,321,775</u>

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2016

	Enterprise Funds			Total
	Water	Sheriff's Webcheck	Auditor's License Bureau	
Operating Revenues				
Charges for Services	\$ 771,436	\$ 32,316	\$ -	\$ 803,752
Other	905	-	-	905
Total Operating Revenues	<u>772,341</u>	<u>32,316</u>	<u>-</u>	<u>804,657</u>
Operating Expenses				
Personal Services	163,998	-	-	163,998
Contractual Services	469,324	-	-	469,324
Materials and Supplies	18,666	6,500	-	25,166
Depreciation	194,254	-	-	194,254
Other	121	18,170	-	18,291
Total Operating Expenses	<u>846,363</u>	<u>24,670</u>	<u>-</u>	<u>871,033</u>
Operating Income (Loss)	<u>(74,022)</u>	<u>7,646</u>	<u>-</u>	<u>(66,376)</u>
Non-Operating Revenues (Expenses)				
Interest and Fiscal Charges	(2,400)	-	-	(2,400)
Change in Net Position	<u>(76,422)</u>	<u>7,646</u>	<u>-</u>	<u>(68,776)</u>
Net Position Beginning of Year	<u>6,921,814</u>	<u>126,563</u>	<u>342,174</u>	<u>7,390,551</u>
Net Position End of Year	<u>\$ 6,845,392</u>	<u>\$ 134,209</u>	<u>\$ 342,174</u>	<u>\$ 7,321,775</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2016

	Water	Sheriff's Webcheck	Auditor's License Bureau	Total
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 769,885	\$ 32,316	\$ -	\$ 802,201
Cash Received from Other Operating Receipts	905	-	-	905
Cash Payments to Employees for Services and Benefits	(186,047)	-	-	(186,047)
Cash Payments to Suppliers for Goods and Services	(12,459)	(6,500)	-	(18,959)
Cash Payments for Contractual Services	(473,032)	-	-	(473,032)
Other Cash Payments	(121)	(18,170)	-	(18,291)
Net Cash Provided by Operating Activities	<u>99,131</u>	<u>7,646</u>	<u>-</u>	<u>106,777</u>
Cash Flows from Noncapital Financing Activities				
Operating Grants Received	-	14,560	-	14,560
Cash Flows from Capital and Related Financing Activities				
Principal Payments on Debt	(80,000)	-	-	(80,000)
Interest Payments on Debt	(2,400)	-	-	(2,400)
Net Cash Used for Capital and Related Financing Activities	<u>(82,400)</u>	<u>-</u>	<u>-</u>	<u>(82,400)</u>
Net Increase in Cash and Investments	16,731	22,206	-	38,937
Cash and Investments Beginning of Year	<u>891,245</u>	<u>112,003</u>	<u>342,174</u>	<u>1,345,422</u>
Cash and Investments End of Year	<u>\$ 907,976</u>	<u>\$ 134,209</u>	<u>\$ 342,174</u>	<u>\$ 1,384,359</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	<u>\$ (74,022)</u>	<u>\$ 7,646</u>	<u>\$ -</u>	<u>\$ (66,376)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities				
Depreciation Expense	194,254	-	-	194,254
(Increase) Decrease in Assets:				
Accounts Receivable	(1,551)	-	-	(1,551)
Net Pension Asset	425	-	-	425
Deferred Outflows - Pension	(37,795)	-	-	(37,795)
Increase (Decrease) in Liabilities:				
Accounts Payable	2,499	-	-	2,499
Accrued Wages	(788)	-	-	(788)
Compensated Absences Payable	(4,999)	-	-	(4,999)
Intergovernmental Payable	(1,064)	-	-	(1,064)
Deferred Inflows - Pension	3,478	-	-	3,478
Net Pension Liability	18,694	-	-	18,694
Total Adjustments	<u>173,153</u>	<u>-</u>	<u>-</u>	<u>173,153</u>
Net Cash Provided by Operating Activities	<u>\$ 99,131</u>	<u>\$ 7,646</u>	<u>\$ -</u>	<u>\$ 106,777</u>

STARK COUNTY, OHIO

Fund Descriptions – Internal Service Funds

For the Year Ended December 31, 2016

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

Internal Service Funds

December 31, 2016

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Current Assets			
Equity in Pooled Cash and Investments	\$ 5,054,619	\$ 1,432,591	\$ 6,487,210
Accounts Receivable	1,004,021	-	1,004,021
Intergovernmental Receivable	-	22,118	22,118
Prepaid Items	-	1,038,563	1,038,563
Total Assets	6,058,640	2,493,272	8,551,912
Deferred Outflows of Resources			
Pension	62,064	42,322	104,386
Liabilities			
Current Liabilities			
Accounts Payable	-	9,125	9,125
Accrued Wages	6,833	4,765	11,598
Intergovernmental Payable	1,813	30,947	32,760
Claims Payable	2,048,303	144,842	2,193,145
Total Current Liabilities	2,056,949	189,679	2,246,628
Long-Term Liabilities:			
Net Pension Liability	156,740	106,882	263,622
Claims Payable - Net of Current Portion	-	1,506,589	1,506,589
Compensated Absences Payable - Net of Current Portion	14,979	6,295	21,274
Total Long-Term Liabilities	171,719	1,619,766	1,791,485
Total Liabilities	2,228,668	1,809,445	4,038,113
Deferred Inflows of Resources			
Pension	6,025	4,109	10,134
Net Position			
Unrestricted	\$ 3,886,011	\$ 722,040	\$ 4,608,051

STARK COUNTY, OHIO

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

Internal Service Funds

For the Year Ended December 31, 2016

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 18,427,614	\$ 874,623	\$ 19,302,237
Other	1,253,705	1,311,457	2,565,162
Total Operating Revenues	<u>19,681,319</u>	<u>2,186,080</u>	<u>21,867,399</u>
Operating Expenses			
Personal Services	196,358	127,773	324,131
Contractual Services	1,379,588	973,468	2,353,056
Materials and Supplies	318	-	318
Claims	20,062,348	-	20,062,348
Change in Workers Compensation Estimate	-	(1,108,242)	(1,108,242)
Other	539	262,546	263,085
Total Operating Expenses	<u>21,639,151</u>	<u>255,545</u>	<u>21,894,696</u>
Change in Net Position	(1,957,832)	1,930,535	(27,297)
Net Position Beginning of Year	<u>5,843,843</u>	<u>(1,208,495)</u>	<u>4,635,348</u>
Net Position End of Year	<u>\$ 3,886,011</u>	<u>\$ 722,040</u>	<u>\$ 4,608,051</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows Internal Service Funds

For the Year Ended December 31, 2016

	Self Insurance	Workers' Compensation	Total
<i>Cash Flows from Operating Activities</i>			
Cash Received from Interfund Services Provided	\$ 18,427,614	\$ 874,623	\$ 19,302,237
Cash Received from Other Operating Receipts	249,684	1,289,339	1,539,023
Cash Payments to Employees for Services and Benefits	(182,843)	(123,926)	(306,769)
Cash Payments to Suppliers for Goods and Services	(318)	-	(318)
Cash Payments for Claims	(19,605,207)	(322,975)	(19,928,182)
Cash Payments for Contractual Services	(1,381,669)	(2,565,051)	(3,946,720)
Cash Payments for Other Operating Expenses	(539)	(262,546)	(263,085)
<i>Net Cash Used for Operating Activities</i>	<u>(2,493,278)</u>	<u>(1,110,536)</u>	<u>(3,603,814)</u>
<i>Net Decrease in Cash and Investments</i>	(2,493,278)	(1,110,536)	(3,603,814)
<i>Cash and Investments Beginning of Year</i>	<u>7,547,897</u>	<u>2,543,127</u>	<u>10,091,024</u>
<i>Cash and Investments End of Year</i>	<u>\$ 5,054,619</u>	<u>\$ 1,432,591</u>	<u>\$ 6,487,210</u>
<i>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</i>			
<i>Operating Income (Loss)</i>	<u>\$ (1,957,832)</u>	<u>\$ 1,930,535</u>	<u>\$ (27,297)</u>
<i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</i>			
(Increase) Decrease in Assets			
Accounts Receivable	(1,004,021)	-	(1,004,021)
Intergovernmental Receivable	-	(22,118)	(22,118)
Prepays	-	(1,038,563)	(1,038,563)
Net Pension Asset	326	248	574
Deferred Outflows - Pension	(43,326)	(28,087)	(71,413)
Increase (Decrease) in Liabilities			
Accounts Payable	(2,081)	9,125	7,044
Accrued Wages	954	565	1,519
Compensated Absences Payable	1,579	2,767	4,346
Intergovernmental Payable	(572)	(562,572)	(563,144)
Claims Payable	457,141	(1,431,217)	(974,076)
Deferred Inflows - Pension	4,059	2,615	6,674
Net Pension Liability	50,495	26,166	76,661
<i>Total Adjustments</i>	<u>(535,446)</u>	<u>(3,041,071)</u>	<u>(3,576,517)</u>
<i>Net Cash Used for Operating Activities</i>	<u>\$ (2,493,278)</u>	<u>\$ (1,110,536)</u>	<u>\$ (3,603,814)</u>

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2015*

Private Purpose Trust Funds

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

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

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

Agency Funds

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

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

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

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

Other Agency Funds –

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

STARK COUNTY, OHIO

Combining Statement of Net Position

Private Purpose Trust Funds

December 31, 2016

	<u>George C. Brissel</u>	<u>SCBDD Gifts & Donations</u>	<u>Total</u>
<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, 2016

	<u>George C. Brissel</u>	<u>SCBDD Gifts & Donations</u>	<u>Total</u>
<i>Net Position Beginning of Year</i>	<u>2,190</u>	<u>125,450</u>	<u>127,640</u>
<i>Net Position End of Year</i>	<u>\$ 2,190</u>	<u>\$ 125,450</u>	<u>\$ 127,640</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, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
Undivided General Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 12,292,962	\$ 417,387,881	\$ 417,375,245	\$ 12,305,598
Taxes Receivable	363,181,485	372,109,356	363,181,485	372,109,356
Special Assessments Receivable	17,548,650	-	970,702	16,577,948
Total Assets	\$ 393,023,097	\$ 789,497,237	\$ 781,527,432	\$ 400,992,902
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 393,023,097	\$ 369,704,408	\$ 361,734,603	\$ 400,992,902
Undivided Personal Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 76	\$ 686,857	\$ 686,475	\$ 458
Taxes Receivable	1,644,447	1,645,223	1,644,447	1,645,223
Total Assets	\$ 1,644,523	\$ 2,332,080	\$ 2,330,922	\$ 1,645,681
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 1,644,523	\$ 1,645,591	\$ 1,644,433	\$ 1,645,681
Undivided Estate Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 679,734	\$ 158,993	\$ 73,431	\$ 765,296
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 679,734	\$ 85,562	\$ -	\$ 765,296
Local Government				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ -	\$ 9,097,102	\$ 9,097,102	\$ -
Intergovernmental Receivable	3,068,240	2,986,887	3,068,240	2,986,887
Total Assets	\$ 3,068,240	\$ 12,083,989	\$ 12,165,342	\$ 2,986,887
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 3,068,240	\$ 2,986,887	\$ 3,068,240	\$ 2,986,887
Library and Local Government Support				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ -	\$ 12,255,549	\$ 12,255,549	\$ -
Intergovernmental Receivable	6,015,063	6,033,449	6,015,063	6,033,449
Total Assets	\$ 6,015,063	\$ 18,288,998	\$ 18,270,612	\$ 6,033,449
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 6,015,063	\$ 6,033,449	\$ 6,015,063	\$ 6,033,449

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2016

	Balance 1/1/16	Additions	Reductions	Balance 12/31/16
Court Agency				
<i>Assets:</i>				
Cash and Investments in Segregated Accounts	\$ 2,584,441	\$ 55,662,492	\$ 56,043,806	\$ 2,203,127
<i>Liabilities:</i>				
Deposits Held and Due to Others	\$ 2,584,441	\$ 55,662,492	\$ 56,043,806	\$ 2,203,127
Other Agency Funds				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 12,232,348	\$ 83,328,342	\$ 81,928,201	\$ 13,632,489
Cash and Investments in Segregated Accounts	19,022	82,902	-	101,924
Taxes Receivable	6,771,793	6,966,779	6,771,793	6,966,779
Intergovernmental Receivable	1,831,896	1,868,954	1,831,896	1,868,954
Total Assets	\$ 20,855,059	\$ 92,246,977	\$ 90,531,890	\$ 22,570,146
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 4,588,590	\$ 2,676,488	\$ 2,377,466	\$ 4,887,612
Undistributed Monies	15,345,334	7,882,270	6,553,028	16,674,576
Deposits Held and Due to Others	921,135	131,983	45,160	1,007,958
Total Liabilities	\$ 20,855,059	\$ 10,690,741	\$ 8,975,654	\$ 22,570,146
All Agency Funds				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 25,205,120	\$ 522,914,724	\$ 521,416,003	\$ 26,703,841
Cash and Investments in Segregated Accounts	2,603,463	55,745,394	56,043,806	2,305,051
Taxes Receivable	371,597,725	380,721,358	371,597,725	380,721,358
Special Assessments Receivable	17,548,650	-	970,702	16,577,948
Intergovernmental Receivable	10,915,199	10,889,290	10,915,199	10,889,290
Total Assets	\$ 427,870,157	\$ 970,270,766	\$ 960,943,435	\$ 437,197,488
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 409,019,247	\$ 383,132,385	\$ 374,839,805	\$ 417,311,827
Undistributed Monies	15,345,334	7,882,270	6,553,028	16,674,576
Deposits Held and Due to Others	3,505,576	55,794,475	56,088,966	3,211,085
Total Liabilities	\$ 427,870,157	\$ 446,809,130	\$ 437,481,799	\$ 437,197,488

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 13,720,000	\$ 13,720,000	\$ 14,036,131	\$ 316,131
Charges for Services	9,095,000	9,095,000	11,040,386	1,945,386
Licenses and Permits	38,000	38,000	38,390	390
Fines and Forfeitures	480,000	480,000	409,353	(70,647)
Intergovernmental	8,317,000	8,317,000	9,654,570	1,337,570
Interest	1,400,000	1,400,000	1,708,249	308,249
Rentals	300,000	300,000	294,346	(5,654)
Other	500,000	500,000	507,325	7,325
Total Revenues	33,850,000	33,850,000	37,688,750	3,838,750
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	2,025,901	2,040,735	1,863,601	177,134
Materials and Supplies	60,481	64,887	32,504	32,383
Contractual Services	5,252,968	5,364,058	4,583,004	781,054
Capital Outlay	2,692,893	5,296,088	4,878,146	417,942
Other	2,480,829	2,480,913	2,349,932	130,981
Total Commissioners' Office	12,513,072	15,246,681	13,707,187	1,539,494
County Auditor				
Personal Services	911,901	843,084	834,747	8,337
Materials and Supplies	9,375	4,983	4,712	271
Contractual Services	363,371	417,331	417,260	71
Capital Outlay	8,600	28,627	3,627	25,000
Other	3,600	2,823	2,823	-
Total County Auditor	1,296,847	1,296,848	1,263,169	33,679
County Treasurer				
Personal Services	614,317	614,317	531,604	82,713
Materials and Supplies	13,392	13,392	8,014	5,378
Contractual Services	350,892	350,892	317,186	33,706
Capital Outlay	11,895	11,895	10,213	1,682
Other	26,487	26,487	3,755	22,732
Total County Treasurer	1,016,983	1,016,983	870,772	146,211
Recorder				
Personal Services	570,907	570,907	568,919	1,988
Materials and Supplies	1,665	1,665	1,663	2
Contractual Services	16,996	16,996	16,996	-
Capital Outlay	15,100	15,100	11,391	3,709
Other	2,000	2,000	1,374	626
Total Recorder	606,668	606,668	600,343	6,325
Board of Elections				
Personal Services	1,779,107	1,794,107	1,766,453	27,654
Materials and Supplies	193,875	178,875	77,612	101,263
Contractual Services	727,439	727,439	694,497	32,942
Capital Outlay	27,850	31,850	22,867	8,983
Other	21,868	21,868	16,846	5,022
Total Board of Elections	2,750,139	2,754,139	2,578,275	175,864

(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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing				
Personal Services	\$ 1,512,140	\$ 1,402,140	\$ 1,398,312	\$ 3,828
Materials and Supplies	16,946	16,946	13,671	3,275
Contractual Services	760,092	869,892	759,762	110,130
Capital Outlay	1,323,677	1,323,677	1,323,639	38
Other	28,327	28,527	28,416	111
Total Data Processing	3,641,182	3,641,182	3,523,800	117,382
Buildings and Grounds Maintenance				
Personal Services	563,553	563,553	538,463	25,090
Materials and Supplies	985,714	980,514	971,610	8,904
Contractual Services	601,992	602,166	510,292	91,874
Capital Outlay	114,618	124,118	54,459	69,659
Other	-	1,106	952	154
Total Buildings and Grounds Maintenance	2,265,877	2,271,457	2,075,776	195,681
Total General Government - Legislative and Executive	24,090,768	26,833,958	24,619,322	2,214,636
General Government - Judicial				
Court of Appeals				
Materials and Supplies	150,672	150,672	129,229	21,443
Contractual Services	173,755	173,755	168,289	5,466
Capital Outlay	5,000	5,000	-	5,000
Other	24,292	24,292	15,486	8,806
Total Court of Appeals	353,719	353,719	313,004	40,715
Common Pleas Court				
Personal Services	3,685,957	3,659,257	3,563,233	96,024
Materials and Supplies	102,880	136,380	134,353	2,027
Contractual Services	466,270	508,185	493,989	14,196
Capital Outlay	33,175	75,909	75,884	25
Other	113,381	71,881	69,082	2,799
Total Common Pleas Court	4,401,663	4,451,612	4,336,541	115,071
Common Pleas Jury Commission				
Personal Services	144,619	144,619	130,743	13,876
Juvenile Court				
Personal Services	3,172,887	3,129,581	3,108,274	21,307
Materials and Supplies	54,096	58,251	56,743	1,508
Contractual Services	150,860	202,250	196,610	5,640
Capital Outlay	39,229	39,456	39,456	-
Other	13,206	20,206	17,261	2,945
Total Juvenile Court	3,430,278	3,449,744	3,418,344	31,400
Probate Court				
Personal Services	833,123	818,231	817,773	458
Materials and Supplies	21,806	24,466	23,904	562
Contractual Services	76,076	68,768	61,850	6,918
Capital Outlay	55,750	74,650	74,574	76
Other	2,751	3,791	3,762	29
Total Probate Court	989,506	989,906	981,863	8,043

(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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts				
Personal Services	\$ 1,632,644	\$ 1,647,644	\$ 1,640,547	\$ 7,097
Materials and Supplies	27,121	19,141	19,140	1
Contractual Services	265,916	258,896	258,882	14
Capital Outlay	46,000	8,195	-	8,195
Other	853	853	836	17
Total Clerk of Courts	1,972,534	1,934,729	1,919,405	15,324
Public Defender				
Other	500	500	313	187
Municipal Court				
Personal Services	313,799	316,924	313,485	3,439
Contractual Services	104,222	104,222	102,543	1,679
Total Municipal Court	418,021	421,146	416,028	5,118
Total General Government - Judicial	11,710,840	11,745,975	11,516,241	229,734
Public Safety				
Coroner				
Personal Services	697,064	699,242	696,998	2,244
Materials and Supplies	35,569	33,391	29,346	4,045
Contractual Services	254,726	254,726	254,046	680
Other	9,000	9,000	8,308	692
Total Coroner	996,359	996,359	988,698	7,661
Total Public Safety	996,359	996,359	988,698	7,661
Public Works				
Buildings and Grounds Capital				
Capital Outlay	-	5,000	-	5,000
Human Services				
Veteran's Service Commission				
Personal Services	884,918	881,918	805,395	76,523
Materials and Supplies	35,104	35,104	23,126	11,978
Contractual Services	267,122	264,122	253,733	10,389
Capital Outlay	-	56,000	5,925	50,075
Other	1,472,154	1,672,154	1,663,413	8,741
Total Veteran's Service Commission	2,659,298	2,909,298	2,751,592	157,706
Total Human Services	2,659,298	2,909,298	2,751,592	157,706
Total Expenditures	39,457,265	42,490,590	39,875,853	2,614,737
Deficiency of Revenues Under Expenditures	(5,607,265)	(8,640,590)	(2,187,103)	6,453,487
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	36,910	36,910
Transfers In	750,000	750,000	-	(750,000)
Transfers Out	-	(3,500,000)	(3,500,000)	-
Total Other Financing Sources (Uses)	750,000	(2,750,000)	(3,463,090)	(713,090)
Net Change in Fund Balance	(4,857,265)	(11,390,590)	(5,650,193)	5,740,397
Fund Balance at Beginning of Year	5,782,597	5,782,597	5,782,597	-
Prior Year Encumbrances Appropriated	5,650,538	5,650,538	5,650,538	-
Fund Balance at End of Year	\$ 6,575,870	\$ 42,545	\$ 5,782,942	\$ 5,740,397

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 28,100,000	\$ 28,100,000	\$ 29,375,704	\$ 1,275,704
Charges for Services	1,175,600	1,175,600	796,126	(379,474)
Fines and Forfeitures	-	-	1,000	1,000
Intergovernmental	20,288,550	20,288,550	24,651,711	4,363,161
Other	1,917,940	1,917,940	933,684	(984,256)
Total Revenues	51,482,090	51,482,090	55,758,225	4,276,135
Expenditures				
Current:				
Health				
Personal Services	29,451,083	29,695,083	29,120,721	574,362
Materials and Supplies	1,712,246	1,703,684	1,355,537	348,147
Contractual Services	5,351,945	5,754,526	5,008,617	745,909
Capital Outlay	2,245,325	2,262,032	1,796,803	465,229
Other	17,595,196	16,940,470	15,445,338	1,495,132
Total Expenditures	56,355,795	56,355,795	52,727,016	3,628,779
Net Change in Fund Balance	(4,873,705)	(4,873,705)	3,031,209	7,904,914
Fund Balance Beginning of Year	33,336,204	33,336,204	33,336,204	-
Prior Year Encumbrances Appropriated	1,576,110	1,576,110	1,576,110	-
Fund Balance End of Year	\$ 30,038,609	\$ 30,038,609	\$ 37,943,523	\$ 7,904,914

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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 6,844,634	\$ 6,844,634	\$ 5,942,994	\$ (901,640)
Intergovernmental	22,793,063	22,793,063	22,041,516	(751,547)
Other	166,905	166,905	178,423	11,518
Total Revenues	<u>29,804,602</u>	<u>29,804,602</u>	<u>28,162,933</u>	<u>(1,641,669)</u>
Expenditures				
Current:				
Health				
Personal Services	2,895,363	2,895,363	2,711,728	183,635
Materials and Supplies	47,492	47,492	35,100	12,392
Contractual Services	34,901,408	31,901,408	30,376,093	1,525,315
Capital Outlay	979,177	979,177	243,949	735,228
Other	1,356,783	1,356,783	1,068,173	288,610
Total Expenditures	<u>40,180,223</u>	<u>37,180,223</u>	<u>34,435,043</u>	<u>2,745,180</u>
Net Change in Fund Balance	(10,375,621)	(7,375,621)	(6,272,110)	1,103,511
Fund Balance Beginning of Year	3,266,030	3,266,030	3,266,030	-
Prior Year Encumbrances Appropriated	<u>7,117,408</u>	<u>7,117,408</u>	<u>7,117,408</u>	-
Fund Balance End of Year	<u>\$ 7,817</u>	<u>\$ 3,007,817</u>	<u>\$ 4,111,328</u>	<u>\$ 1,103,511</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 8,024,065	\$ 8,024,065	\$ 8,317,374	\$ 293,309
Charges for Services	-	-	1,301,167	1,301,167
Intergovernmental	21,358,148	21,358,148	18,547,396	(2,810,752)
Other	33,379	33,379	180,380	147,001
Total Revenues	<u>29,415,592</u>	<u>29,415,592</u>	<u>28,346,317</u>	<u>(1,069,275)</u>
Expenditures				
Current:				
Human Services				
Personal Services	5,311,872	4,968,872	4,948,628	20,244
Materials and Supplies	79,578	94,578	83,493	11,085
Contractual Services	15,563,553	14,720,600	11,747,567	2,973,033
Capital Outlay	1,458,000	1,458,000	789	1,457,211
Other	10,499,866	14,629,820	13,739,262	890,558
Total Expenditures	<u>32,912,869</u>	<u>35,871,870</u>	<u>30,519,739</u>	<u>5,352,131</u>
Net Change in Fund Balance	(3,497,277)	(6,456,278)	(2,173,422)	4,282,856
Fund Balance Beginning of Year	8,035,974	8,035,974	8,035,974	-
Prior Year Encumbrances Appropriated	<u>3,670,554</u>	<u>3,670,554</u>	<u>3,670,554</u>	-
Fund Balance End of Year	<u>\$ 8,209,251</u>	<u>\$ 5,250,250</u>	<u>\$ 9,533,106</u>	<u>\$ 4,282,856</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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 37,535,021	\$ 37,535,021	\$ 31,920,565	\$ (5,614,456)
Other	2,000,000	2,000,000	2,653,612	653,612
Total Revenues	<u>39,535,021</u>	<u>39,535,021</u>	<u>34,574,177</u>	<u>(4,960,844)</u>
Expenditures				
Current:				
Human Services				
Personal Services	26,586,519	26,838,819	26,513,566	325,253
Materials and Supplies	418,228	418,228	318,375	99,853
Contractual Services	9,494,373	9,294,373	7,604,466	1,689,907
Capital Outlay	207,000	2,707,000	2,649,003	57,997
Other	2,299,059	2,246,759	1,622,478	624,281
Total Expenditures	<u>39,005,179</u>	<u>41,505,179</u>	<u>38,707,888</u>	<u>2,797,291</u>
Net Change in Fund Balance	529,842	(1,970,158)	(4,133,711)	(2,163,553)
Fund Balance Beginning of Year	1,972,168	1,972,168	1,972,168	-
Prior Year Encumbrances Appropriated	<u>2,356,660</u>	<u>2,356,660</u>	<u>2,356,660</u>	-
Fund Balance End of Year	<u>\$ 4,858,670</u>	<u>\$ 2,358,670</u>	<u>\$ 195,117</u>	<u>\$ (2,163,553)</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, 2016

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Permissive Sales Tax	\$ 26,500,000	\$ 26,500,000	\$ 29,209,004	\$ 2,709,004
Other	-	-	226,097	226,097
Total Revenues	<u>26,500,000</u>	<u>26,500,000</u>	<u>29,435,101</u>	<u>2,935,101</u>
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Contractual Services	4,156,328	4,156,328	4,064,576	91,752
Capital Outlay	757,476	1,707,476	1,698,838	8,638
Total General Government - Legislative and Executive	<u>4,913,804</u>	<u>5,863,804</u>	<u>5,763,414</u>	<u>100,390</u>
Public Safety				
Prosecuting Attorney				
Personal Services	3,452,348	3,525,347	3,526,115	(768)
Materials and Supplies	40,000	40,000	39,978	22
Contractual Services	40,000	40,000	84,620	(44,620)
Capital Outlay	-	2,150	2,150	-
Other	143,226	157,330	157,330	-
Total Prosecuting Attorney	<u>3,675,574</u>	<u>3,764,827</u>	<u>3,810,193</u>	<u>(45,366)</u>
Public Defender				
Personal Services	1,590,959	1,590,959	1,557,932	33,027
Materials and Supplies	12,869	10,719	7,698	3,021
Contractual Services	16,206	16,206	13,708	2,498
Other	19,872	19,872	18,364	1,508
Total Public Defender	<u>1,639,906</u>	<u>1,637,756</u>	<u>1,597,702</u>	<u>40,054</u>
Sheriff				
Personal Services	15,805,426	15,805,426	15,298,335	507,091
Materials and Supplies	1,242,754	1,242,754	1,086,426	156,328
Contractual Services	3,963,679	3,963,679	3,668,811	294,868
Capital Outlay	376,071	376,071	374,105	1,966
Other	80,711	144,923	125,664	19,259
Total Sheriff	<u>21,468,641</u>	<u>21,532,853</u>	<u>20,553,341</u>	<u>979,512</u>
Total Public Safety	<u>26,784,121</u>	<u>26,935,436</u>	<u>25,961,236</u>	<u>974,200</u>
Total Expenditures	<u>31,697,925</u>	<u>32,799,240</u>	<u>31,724,650</u>	<u>1,074,590</u>
Other Financing Uses				
Transfers Out	(151,316)	-	-	-
Net Change in Fund Balance	<u>(5,349,241)</u>	<u>(6,299,240)</u>	<u>(2,289,549)</u>	<u>4,009,691</u>
Fund Balance Beginning of Year	<u>8,655,759</u>	<u>8,655,759</u>	<u>8,655,759</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>1,157,292</u>	<u>1,157,292</u>	<u>1,157,292</u>	<u>\$ -</u>
Fund Balance End of Year	<u>\$ 4,463,810</u>	<u>\$ 3,513,811</u>	<u>\$ 7,523,502</u>	<u>\$ 4,009,691</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 25,118,368	\$ 27,062,139	\$ 1,943,771
Special Assessments	225,958	247,619	21,661
Other Operating Revenues	-	122,167	122,167
Total Revenues	<u>25,344,326</u>	<u>27,431,925</u>	<u>2,087,599</u>
Expenses			
Personal Services	5,920,000	5,456,996	463,004
Contractual Services	16,497,308	13,215,846	3,281,462
Materials and Supplies	1,547,853	1,421,695	126,158
Other Operating Expenses	158,619	127,061	31,558
Capital Outlay	7,845,226	6,125,985	1,719,241
Total Expenses	<u>31,969,006</u>	<u>26,347,583</u>	<u>5,621,423</u>
Operating Income (Loss)	(6,624,680)	1,084,342	7,709,022
Non-Operating Revenues (Expenses)			
Principal Retirement	(5,511,343)	(4,417,706)	1,093,637
Interest and Fiscal Charges	(90,508)	(731,938)	(641,430)
Capital Contributions	-	248,250	248,250
Proceeds of OPWC Loans	-	293,239	293,239
Advances Out	(610)	(610)	-
Total Non-Operating Revenues (Expenses)	<u>(5,602,461)</u>	<u>(4,608,765)</u>	<u>993,696</u>
Change in Fund Equity	(12,227,141)	(3,524,423)	8,702,718
Fund Equity Beginning of Year	17,996,583	17,996,583	-
Prior Year Encumbrances Appropriated	7,435,633	7,435,633	-
Fund Equity End of Year	<u>\$ 13,205,075</u>	<u>\$ 21,907,793</u>	<u>\$ 8,702,718</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 4,150,000	\$ 2,481,194	\$ (1,668,806)
Other	-	3,042	3,042
Total Revenues	<u>4,150,000</u>	<u>2,484,236</u>	<u>(1,665,764)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,598,925	1,478,459	120,466
Materials and Supplies	37,257	36,826	431
Contractual Services	208,478	180,525	27,953
Capital Outlay	10,000	7,775	2,225
Other	9,777	9,700	77
Total Expenditures	<u>1,864,437</u>	<u>1,713,285</u>	<u>151,152</u>
Net Change in Fund Balance	2,285,563	770,951	(1,514,612)
Fund Balance Beginning of Year	1,079,811	1,079,811	-
Prior Year Encumbrances Appropriated	9,449	9,449	-
Fund Balance End of Year	<u>\$ 3,374,823</u>	<u>\$ 1,860,211</u>	<u>\$ (1,514,612)</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, 2016

	Recorder's Equipment		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 335,000	\$ 355,129	\$ 20,129
Other	-	139	139
Total Revenues	<u>335,000</u>	<u>355,268</u>	<u>20,268</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	101,027	97,992	3,035
Materials and Supplies	39,191	37,504	1,687
Contractual Services	250,509	176,839	73,670
Capital Outlay	31,809	31,808	1
Total Expenditures	<u>422,536</u>	<u>344,143</u>	<u>78,393</u>
Net Change in Fund Balance	(87,536)	11,125	98,661
Fund Balance Beginning of Year	67,240	67,240	-
Prior Year Encumbrances Appropriated	<u>20,296</u>	<u>20,296</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 98,661</u>	<u>\$ 98,661</u>

	Unclaimed Money		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Other	\$ -	\$ 119,595	\$ 119,595
Total Revenues	<u>-</u>	<u>119,595</u>	<u>119,595</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	226,870	159,553	67,317
Net Change in Fund Balance	(226,870)	(39,958)	186,912
Fund Balance Beginning of Year	928,398	928,398	-
Prior Year Encumbrances Appropriated	<u>76,870</u>	<u>76,870</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 778,398</u>	<u>\$ 965,310</u>	<u>\$ 186,912</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, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 765,000	\$ 829,495	\$ 64,495
Other	-	1,472	1,472
Total Revenues	<u>765,000</u>	<u>830,967</u>	<u>65,967</u>
Expenditures			
Current:			
Public Safety			
Personal Services	615,000	583,696	31,304
Materials and Supplies	7,272	7,199	73
Contractual Services	152,078	142,895	9,183
Capital Outlay	2,000	1,136	864
Other	3,200	1,713	1,487
Total Expenditures	<u>779,550</u>	<u>736,639</u>	<u>42,911</u>
Net Change in Fund Balance	(14,550)	94,328	108,878
Fund Balance Beginning of Year	1,257,237	1,257,237	-
Prior Year Encumbrances Appropriated	<u>14,550</u>	<u>14,550</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,257,237</u>	<u>\$ 1,366,115</u>	<u>\$ 108,878</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,581,000	\$ 2,733,824	\$ 152,824
Intergovernmental	360,000	411,213	51,213
Other	2,000	18,070	16,070
Total Revenues	<u>2,943,000</u>	<u>3,163,107</u>	<u>220,107</u>
Expenditures			
Current:			
Public Safety			
Personal Services	2,929,597	2,629,146	300,451
Materials and Supplies	76,461	30,026	46,435
Contractual Services	280,507	273,986	6,521
Other	600	-	600
Total Expenditures	<u>3,287,165</u>	<u>2,933,158</u>	<u>354,007</u>
Net Change in Fund Balance	(344,165)	229,949	574,114
Fund Balance Beginning of Year	1,183,055	1,183,055	-
Prior Year Encumbrances Appropriated	<u>60,923</u>	<u>60,923</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 899,813</u>	<u>\$ 1,473,927</u>	<u>\$ 574,114</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, 2016

	<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>	\$ 2,493	\$ 2,493	\$ -

	<i>Forfeiture of Subdivision Bond</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Expenditures</i>			
Current:			
General Government - Legislative and Executive			
Capital Outlay	\$ 1,500	\$ 860	\$ 640
<i>Net Change in Fund Balance</i>	(1,500)	(860)	640
<i>Fund Balance Beginning of Year</i>	58,671	58,671	-
<i>Fund Balance End of Year</i>	\$ 57,171	\$ 57,811	\$ 640

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2016

	Victim Assistance		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 248,125	\$ 246,800	\$ (1,325)
Expenditures			
Current:			
Human Services			
Personal Services	243,832	243,832	-
Other	863	300	563
Total Expenditures	244,695	244,132	563
Net Change in Fund Balance	3,430	2,668	(762)
Fund Balance Beginning of Year	74,027	74,027	-
Fund Balance End of Year	\$ 77,457	\$ 76,695	\$ (762)
	Youth Services		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 2,266,038	\$ 2,228,024	\$ (38,014)
Other	13,284	28,422	15,138
Total Revenues	2,279,322	2,256,446	(22,876)
Expenditures			
Current:			
Public Safety			
Personal Services	1,328,872	1,297,767	31,105
Materials and Supplies	44,129	26,200	17,929
Contractual Services	1,524,353	1,388,166	136,187
Capital Outlay	25,000	-	25,000
Other	72,942	54,016	18,926
Total Expenditures	2,995,296	2,766,149	229,147
Deficiency of Revenues Under Expenditures	(715,974)	(509,703)	206,271
Other Financing Sources (Uses)			
Transfers In	825,489	-	(825,489)
Transfers Out	(856,051)	-	856,051
Total Other Financing Sources (Uses)	(30,562)	-	30,562
Net Change in Fund Balance	(746,536)	(509,703)	236,833
Fund Balance Beginning of Year	561,530	561,530	-
Prior Year Encumbrances Appropriated	575,653	575,653	-
Fund Balance End of Year	\$ 390,647	\$ 627,480	\$ 236,833

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2016

	Pass Through Grants		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 33,334	\$ 74,156	\$ 40,822
Expenditures			
Current			
Public Safety			
Other	77,028	77,028	-
Total Expenditures	<u>77,028</u>	<u>77,028</u>	<u>-</u>
Net Change in Fund Balance	(43,694)	(2,872)	40,822
Fund Balance Beginning of Year	43,694	43,694	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 40,822</u>	<u>\$ 40,822</u>

	HOME Program		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,732,178	\$ 488,440	\$ (1,243,738)
Other	15,105	199,451	184,346
Total Revenues	<u>1,747,283</u>	<u>687,891</u>	<u>(1,059,392)</u>
Expenditures			
Current:			
Public Works			
Contractual Services	1,785,998	1,435,553	350,445
Other	101	101	-
Total Expenditures	<u>1,786,099</u>	<u>1,435,654</u>	<u>350,445</u>
Net Change in Fund Balance	(38,816)	(747,763)	(708,947)
Fund Deficit Beginning of Year	(708,508)	(708,508)	-
Prior Year Encumbrances Appropriated	747,324	747,324	-
Fund Deficit End of Year	<u>\$ -</u>	<u>\$ (708,947)</u>	<u>\$ (708,947)</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 550,740	\$ 572,059	\$ 21,319
Intergovernmental	899,260	878,752	(20,508)
Other	-	513	513
Total Revenues	<u>1,450,000</u>	<u>1,451,324</u>	<u>1,324</u>
Expenditures			
Current:			
Public Safety			
Personal Services	449,372	439,708	9,664
Materials and Supplies	21,618	9,909	11,709
Contractual Services	435,410	395,682	39,728
Capital Outlay	613,928	135,188	478,740
Other	21,039	16,044	4,995
Total Expenditures	<u>1,541,367</u>	<u>996,531</u>	<u>544,836</u>
Net Change in Fund Balance	(91,367)	454,793	546,160
Fund Balance Beginning of Year	4,552,904	4,552,904	-
Prior Year Encumbrances Appropriated	<u>91,367</u>	<u>91,367</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,552,904</u>	<u>\$ 5,099,064</u>	<u>\$ 546,160</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, 2016

	Child Assault Prosecution		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 367,008	\$ 328,821	\$ (38,187)
Expenditures			
Current:			
Human Services			
Personal Services	367,008	328,821	38,187
Net Change in Fund Balance	-	-	-
Fund Balance Beginning of Year	76,373	76,373	-
Fund Balance End of Year	\$ 76,373	\$ 76,373	-

	Community Development		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 900	\$ 900
Intergovernmental	3,707,210	1,295,573	(2,411,637)
Interest	-	669	669
Other	1,020	164,100	163,080
Total Revenues	3,708,230	1,461,242	(2,246,988)
Expenditures			
Current:			
Public Works			
Contractual Services	3,615,434	1,903,333	1,712,101
Capital Outlay	25,000	-	25,000
Other	70,000	390	69,610
Total Expenditures	3,710,434	1,903,723	1,806,711
Net Change in Fund Balance	(2,204)	(442,481)	(440,277)
Fund Deficit Beginning of Year	(709,156)	(709,156)	-
Prior Year Encumbrances Appropriated	888,092	888,092	-
Fund Balance (Deficit) End of Year	\$ 176,732	\$ (263,545)	\$ (440,277)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 65,000	\$ 61,665	\$ (3,335)
Other	-	40	40
Total Revenues	<u>65,000</u>	<u>61,705</u>	<u>(3,295)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	96,489	93,042	3,447
Materials and Supplies	8,000	3,100	4,900
Contractual Services	9,411	7,627	1,784
Total Expenditures	<u>113,900</u>	<u>103,769</u>	<u>10,131</u>
Net Change in Fund Balance	(48,900)	(42,064)	6,836
Fund Balance Beginning of Year	462,035	462,035	-
Prior Year Encumbrances Appropriated	<u>1,900</u>	<u>1,900</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 415,035</u>	<u>\$ 421,871</u>	<u>\$ 6,836</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,818,000	\$ 2,042,686	\$ 224,686
Intergovernmental	-	406,720	406,720
Other	162,700	198,067	35,367
Total Revenues	<u>1,980,700</u>	<u>2,647,473</u>	<u>666,773</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,630,041	1,233,002	397,039
Materials and Supplies	206,125	107,267	98,858
Contractual Services	930,765	740,045	190,720
Capital Outlay	926,160	769,811	156,349
Other	364,125	326,733	37,392
Total Expenditures	<u>4,057,216</u>	<u>3,176,858</u>	<u>880,358</u>
Deficiency of Revenues Under Expenditures	(2,076,516)	(529,385)	1,547,131
Other Financing Sources (Uses)			
Advances In	-	77,856	77,856
Advances Out	(77,856)	(77,856)	-
Total Financing Sources (Uses)	<u>(77,856)</u>	<u>-</u>	<u>77,856</u>
Net Change in Fund Balance	(2,154,372)	(529,385)	1,624,987
Fund Balance Beginning of Year	3,004,913	3,004,913	-
Prior Year Encumbrances Appropriated	<u>400,723</u>	<u>400,723</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,251,264</u>	<u>\$ 2,876,251</u>	<u>\$ 1,624,987</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 422,000	\$ 957,768	\$ 535,768
Intergovernmental	510,000	120,434	(389,566)
Other	40,000	155,585	115,585
Total Revenues	<u>972,000</u>	<u>1,233,787</u>	<u>261,787</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	867,666	834,758	32,908
Materials and Supplies	9,375	1,826	7,549
Contractual Services	322,444	271,771	50,673
Capital Outlay	23,890	21,890	2,000
Other	108,489	2,321	106,168
Total Expenditures	<u>1,331,864</u>	<u>1,132,566</u>	<u>199,298</u>
Net Change in Fund Balance	(359,864)	101,221	461,085
Fund Balance Beginning of Year	450,119	450,119	-
Prior Year Encumbrances Appropriated	<u>45,654</u>	<u>45,654</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 135,909</u>	<u>\$ 596,994</u>	<u>\$ 461,085</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 720,000	\$ 849,428	\$ 129,428
Fines and Forfeitures	-	8,711	8,711
Intergovernmental	-	2,500	2,500
Other	42,500	17,723	(24,777)
Total Revenues	<u>762,500</u>	<u>878,362</u>	<u>115,862</u>
Expenditures			
Current:			
Health			
Personal Services	566,252	542,807	23,445
Materials and Supplies	84,635	81,157	3,478
Contractual Services	201,312	177,897	23,415
Capital Outlay	41,685	39,185	2,500
Other	12,980	12,131	849
Total Expenditures	<u>906,864</u>	<u>853,177</u>	<u>53,687</u>
Net Change in Fund Balance	(144,364)	25,185	169,549
Fund Balance Beginning of Year	276,666	276,666	-
Prior Year Encumbrances Appropriated	<u>23,173</u>	<u>23,173</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 155,475</u>	<u>\$ 325,024</u>	<u>\$ 169,549</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, 2016

Immobilization and Impoundment

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 300	\$ 1,200	\$ 900
Net Change in Fund Balance	300	1,200	900
Fund Balance Beginning of Year	44,726	44,726	-
Fund Balance End of Year	<u>\$ 45,026</u>	<u>\$ 45,926</u>	<u>\$ 900</u>

In - Home Detention

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

STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Motor Vehicle and Gas Tax
For the Year Ended December 31, 2016*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Tax	\$ 4,500,000	\$ 4,146,053	\$ (353,947)
Charges for Services	-	8,353	8,353
Licenses and Permits	-	43,718	43,718
Fines and Forfeitures	-	80,130	80,130
Intergovernmental	11,472,000	11,646,532	174,532
Interest	-	1,119	1,119
Other	-	56,301	56,301
Total Revenues	<u>15,972,000</u>	<u>15,982,206</u>	<u>10,206</u>
Expenditures			
Current:			
Public Works			
Personal Services	6,468,823	6,230,651	238,172
Materials and Supplies	2,019,774	1,948,758	71,016
Contractual Services	1,820,095	1,472,828	347,267
Capital Outlay	6,578,494	6,480,835	97,659
Other	10,504	9,677	827
Total Public Works	<u>16,897,690</u>	<u>16,142,749</u>	<u>754,941</u>
Debt Service			
Principal Retirement	169,074	169,074	-
Total Expenditures	<u>17,066,764</u>	<u>16,311,823</u>	<u>754,941</u>
Net Change in Fund Balance	(1,094,764)	(329,617)	765,147
Fund Balance Beginning of Year	82,436	82,436	-
Prior Year Encumbrances Appropriated	<u>1,012,328</u>	<u>1,012,328</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 765,147</u>	<u>\$ 765,147</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, 2016

	Jail Commissary		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 295,000	\$ 332,383	\$ 37,383
Other	5,000	9,035	4,035
Total Revenues	<u>300,000</u>	<u>341,418</u>	<u>41,418</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	305,815	297,618	8,197
Contractual Services	11,000	6,543	4,457
Capital Outlay	17,000	4,437	12,563
Other	10,816	8,085	2,731
Total Expenditures	<u>344,631</u>	<u>316,683</u>	<u>27,948</u>
Net Change in Fund Balance	(44,631)	24,735	69,366
Fund Balance Beginning of Year	62,758	62,758	-
Prior Year Encumbrances Appropriated	<u>14,632</u>	<u>14,632</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 32,759</u>	<u>\$ 102,125</u>	<u>\$ 69,366</u>

	Probate Court Conduct Business		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 5,500	\$ 2,819	\$ (2,681)
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	2,073	1,277	796
Contractual Services	1,402	1,041	361
Other	1,300	1,220	80
Total Expenditures	<u>4,775</u>	<u>3,538</u>	<u>1,237</u>
Net Change in Fund Balance	725	(719)	(1,444)
Fund Deficit Beginning of Year	(365)	(365)	-
Prior Year Encumbrances Appropriated	<u>911</u>	<u>911</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ 1,271</u>	<u>\$ (173)</u>	<u>\$ (1,444)</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, 2016

	Real Estate Assessment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,800,000	\$ 3,916,954	\$ 116,954
Other	-	90,750	90,750
Total Revenues	<u>3,800,000</u>	<u>4,007,704</u>	<u>207,704</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	2,788,346	2,634,198	154,148
Materials and Supplies	29,411	19,511	9,900
Contractual Services	887,251	764,291	122,960
Capital Outlay	3,157,354	3,110,603	46,751
Other	74,427	59,399	15,028
Total Expenditures	<u>6,936,789</u>	<u>6,588,002</u>	<u>348,787</u>
Net Change in Fund Balance	(3,136,789)	(2,580,298)	556,491
Fund Balance Beginning of Year	3,999,367	3,999,367	-
Prior Year Encumbrances Appropriated	<u>107,349</u>	<u>107,349</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 969,927</u>	<u>\$ 1,526,418</u>	<u>\$ 556,491</u>
Sheriff's Litter Patrol			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
Other	-	160	160
Total Revenues	<u>95,000</u>	<u>95,160</u>	<u>160</u>
Expenditures			
Current:			
Public Safety			
Personal Services	81,738	76,550	5,188
Materials and Supplies	16,185	6,863	9,322
Capital Outlay	8,788	8,788	-
Total Expenditures	<u>106,711</u>	<u>92,201</u>	<u>14,510</u>
Net Change in Fund Balance	(11,711)	2,959	14,670
Fund Balance Beginning of Year	17,600	17,600	-
Prior Year Encumbrances Appropriated	<u>2,923</u>	<u>2,923</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 8,812</u>	<u>\$ 23,482</u>	<u>\$ 14,670</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 35,000	\$ 38,387	\$ 3,387
Intergovernmental	888,237	888,237	-
Other	2,767	3,552	785
Total Revenues	<u>926,004</u>	<u>930,176</u>	<u>4,172</u>
Expenditures			
Current:			
Public Safety			
Personal Services	851,710	848,197	3,513
Materials and Supplies	35,694	22,092	13,602
Contractual Services	35,853	27,976	7,877
Capital Outlay	17,500	9,920	7,580
Other	41,092	30,943	10,149
Total Expenditures	<u>981,849</u>	<u>939,128</u>	<u>42,721</u>
Deficiency of Revenues Under Expenditures	<u>(55,845)</u>	<u>(8,952)</u>	<u>46,893</u>
Other Financing Sources (Uses)			
Advances In	73,425	73,425	-
Advances Out	(145,250)	(73,425)	71,825
Total Other Financing Sources (Uses)	<u>(71,825)</u>	<u>-</u>	<u>71,825</u>
Net Change in Fund Balance	(127,670)	(8,952)	118,718
Fund Balance Beginning of Year	141,645	141,645	-
Prior Year Encumbrances Appropriated	<u>10,863</u>	<u>10,863</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 24,838</u>	<u>\$ 143,556</u>	<u>\$ 118,718</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, 2016

	<i>Day Reporting</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balance Beginning of Year	\$ 122	\$ 122	\$ -
Fund Balance End of Year	\$ 122	\$ 122	\$ -

	<i>Bureau of Justice Assistance Block Grant</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,900	\$ 1,900	\$ -
Intergovernmental	168,000	160,847	(7,153)
Interest	77	36	(41)
Total Revenues	<u>169,977</u>	<u>162,783</u>	<u>(7,194)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	45,104	35,568	9,536
Materials and Supplies	36,787	33,932	2,855
Contractual Services	3,000	3,000	-
Capital Outlay	113,904	81,512	32,392
Other	48,718	48,718	-
Total Expenditures	<u>247,513</u>	<u>202,730</u>	<u>44,783</u>
Net Change in Fund Balance	(77,536)	(39,947)	37,589
Fund Balance Beginning of Year	<u>78,494</u>	<u>78,494</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 958</u>	<u>\$ 38,547</u>	<u>\$ 37,589</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, 2016

	Disaster Services - HAZMAT		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 51,849	\$ 51,849
Intergovernmental	70,000	65,000	(5,000)
Total Revenues	<u>70,000</u>	<u>116,849</u>	<u>46,849</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	76,920	53,251	23,669
Contractual Services	71,126	50,497	20,629
Capital Outlay	32,892	19,605	13,287
Other	16,444	15,000	1,444
Total Expenditures	<u>197,382</u>	<u>138,353</u>	<u>59,029</u>
Net Change in Fund Balance	(127,382)	(21,504)	105,878
Fund Balance Beginning of Year	106,557	106,557	-
Prior Year Encumbrances Appropriated	62,383	62,383	-
Fund Balance End of Year	<u>\$ 41,558</u>	<u>\$ 147,436</u>	<u>\$ 105,878</u>

	House Arrest		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 6,646	\$ 6,646
Total Revenues	<u>-</u>	<u>6,646</u>	<u>6,646</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	30,900	26,909	3,991
Net Change in Fund Balance	(30,900)	(20,263)	10,637
Fund Balance Beginning of Year	285,093	285,093	-
Fund Balance End of Year	<u>\$ 254,193</u>	<u>\$ 264,830</u>	<u>\$ 10,637</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, 2016

	State Probation Supervisor Fees		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,500	\$ 33,491	\$ 30,991
Expenditures			
Current:			
Public Safety			
Materials and Supplies	4,098	2,898	1,200
Contractual Services	2,200	1,200	1,000
Capital Outlay	3,202	-	3,202
Total Expenditures	9,500	4,098	5,402
Net Change in Fund Balance	(7,000)	29,393	36,393
Fund Balance Beginning of Year	108,165	108,165	-
Fund Balance End of Year	\$ 101,165	\$ 137,558	\$ 36,393

	Indigent Drivers		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 2,700	\$ 5,736	\$ 3,036
Expenditures			
Current			
General Government			
Judicial			
Contractual Services	9,954	8,454	1,500
Net Change in Fund Balance	(7,254)	(2,718)	4,536
Fund Balance Beginning of Year	21,364	21,364	-
Prior Year Encumbrances Appropriated	2,000	2,000	-
Fund Balance End of Year	\$ 16,110	\$ 20,646	\$ 4,536

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2016

	Enforcement and Education		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 2,000	\$ 2,982	\$ 982
Expenditures			
Current:			
Public Safety			
Materials and Supplies	2,000	-	2,000
Net Change in Fund Balance	-	2,982	2,982
Fund Balance Beginning of Year	10,167	10,167	-
Fund Balance End of Year	<u>\$ 10,167</u>	<u>\$ 13,149</u>	<u>\$ 2,982</u>

	Violence Prevention		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 216,783	\$ 179,929	\$ (36,854)
Expenditures			
Current:			
Public Safety			
Personal Services	221,857	177,898	43,959
Net Change in Fund Balance	(5,074)	2,031	7,105
Fund Balance Beginning of Year	13,177	13,177	-
Fund Balance End of Year	<u>\$ 8,103</u>	<u>\$ 15,208</u>	<u>\$ 7,105</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Taxes			
Charges for Services	\$ 193,000	\$ 213,467	\$ 20,467
Other	-	336	336
Total Revenues	<u>193,000</u>	<u>213,803</u>	<u>20,803</u>
Expenditures			
Current:			
Public Safety			
Personal Services	113,200	101,684	11,516
Materials and Supplies	4,756	3,000	1,756
Contractual Services	75,225	40,276	34,949
Other	2,856	1,447	1,409
Total Expenditures	<u>196,037</u>	<u>146,407</u>	<u>49,630</u>
Net Change in Fund Balance	(3,037)	67,396	70,433
Fund Balance Beginning of Year	243,334	243,334	-
Prior Year Encumbrances Appropriated	<u>3,036</u>	<u>3,036</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 243,333</u>	<u>\$ 313,766</u>	<u>\$ 70,433</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, 2016

	Emergency Preparedness Grant		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 235,925	\$ 253,057	\$ 17,132
Other	-	515	515
Total Revenues	235,925	253,572	17,647
Expenditures			
Current:			
Public Safety			
Personal Services	226,912	209,353	17,559
Materials and Supplies	17,806	13,743	4,063
Contractual Services	35,813	30,099	5,714
Capital Outlay	36,842	11,842	25,000
Other	2,826	1,053	1,773
Total Expenditures	320,199	266,090	54,109
Net Change in Fund Balance	(84,274)	(12,518)	71,756
Fund Balance Beginning of Year	279,414	279,414	-
Prior Year Encumbrances Appropriated	16,273	16,273	-
Fund Balance End of Year	\$ 211,413	\$ 283,169	\$ 71,756
Juvenile Justice			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 250,000	\$ 302,840	\$ 52,840
Other	60,000	2,024	(57,976)
Total Revenues	310,000	304,864	(5,136)
Expenditures			
Current:			
General Government - Judicial			
Juvenile Justice Grants			
Personal Services	76,009	64,206	11,803
Materials and Supplies	15,475	11,766	3,709
Contractual Services	238,338	219,956	18,382
Other	24,150	2,797	21,353
Total Expenditures	353,972	298,725	55,247
Net Change In Fund Balance	(43,972)	6,139	50,111
Fund Balance Beginning of Year	526,092	526,092	-
Prior Year Encumbrances Appropriated	71,013	71,013	-
Fund Balance End of Year	\$ 553,133	\$ 603,244	\$ 50,111

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, 2016

	Final Budget	Actual	Variance Favorable Positive (Negative)
Revenues			
Charges for Services	\$ 13,200	\$ 17,733	\$ 4,533
Fines and Forfeitures	463,700	358,718	(104,982)
Intergovernmental	120,800	139,522	18,722
Other	17,800	15,620	(2,180)
Total Revenues	<u>615,500</u>	<u>531,593</u>	<u>(83,907)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	167,900	165,410	2,490
Materials and Supplies	425,697	350,727	74,970
Contractual Services	145,263	137,816	7,447
Capital Outlay	9,500	5,125	4,375
Other	10,091	8,824	1,267
Total Expenditures	<u>758,451</u>	<u>667,902</u>	<u>90,549</u>
Net Change in Fund Balance	(142,951)	(136,309)	6,642
Fund Balance Beginning of Year	128,798	128,798	-
Prior Year Encumbrances Appropriated	<u>132,951</u>	<u>132,951</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 118,798</u>	<u>\$ 125,440</u>	<u>\$ 6,642</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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 10,300	\$ 18,735	\$ 8,435
Intergovernmental	59,678	61,240	1,562
Other	130	130	-
Total Revenues	<u>70,108</u>	<u>80,105</u>	<u>9,997</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	46,226	45,887	339
Materials and Supplies	17,174	11,451	5,723
Contractual Services	8,621	7,156	1,465
Other	12,133	9,556	2,577
Total Expenditures	<u>84,154</u>	<u>74,050</u>	<u>10,104</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,046)	6,055	20,101
Other Financing Sources (Uses)			
Advances In	4,431	4,431	-
Advances Out	(8,862)	(4,431)	4,431
Total Other Financing Sources (Uses)	<u>(4,431)</u>	<u>-</u>	<u>4,431</u>
Net Change in Fund Balance	(18,477)	6,055	24,532
Fund Balance Beginning of Year	104,775	104,775	-
Prior Year Encumbrances Appropriated	<u>3,202</u>	<u>3,202</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 89,500</u>	<u>\$ 114,032</u>	<u>\$ 24,532</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, 2016

	Indigent Guardianship		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 70,500	\$ 46,990	\$ (23,510)
Other	-	173	173
Total Revenues	<u>70,500</u>	<u>47,163</u>	<u>(23,337)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	60,250	60,095	155
Materials and Supplies	550	539	11
Contractual Services	14,305	14,275	30
Capital Outlay	15	-	15
Other	6,685	6,660	25
Total Expenditures	<u>81,805</u>	<u>81,569</u>	<u>236</u>
Net Change in Fund Balance	(11,305)	(34,406)	(23,101)
Fund Balance Beginning of Year	53,571	53,571	-
Prior Year Encumbrances Appropriated	<u>1,305</u>	<u>1,305</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 43,571</u>	<u>\$ 20,470</u>	<u>\$ (23,101)</u>

	Computer Justice Information System		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 20,000	\$ 22,494	\$ 2,494
Other	-	435	435
Total Revenues	<u>20,000</u>	<u>22,929</u>	<u>2,929</u>
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	30,220	18,226	11,994
Contractual Services	1,000	21	979
Capital Outlay	23,909	17,476	6,433
Total Expenditures	<u>55,129</u>	<u>35,723</u>	<u>19,406</u>
Net Change in Fund Balance	(35,129)	(12,794)	22,335
Fund Balance Beginning of Year	24,045	24,045	-
Prior Year Encumbrances Appropriated	<u>11,084</u>	<u>11,084</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 22,335</u>	<u>\$ 22,335</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2016

	Probate Court Security Grant		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ 18,240	\$ (1,760)
Intergovernmental	11,593	11,593	-
Total Revenues	<u>31,593</u>	<u>29,833</u>	<u>(1,760)</u>
Expenditures			
Current:			
General Government - Judicial			
Contractual Services	19,715	15,945	3,770
Capital Outlay	11,593	11,593	-
Other	1,250	1,136	114
Total Expenditures	<u>32,558</u>	<u>28,674</u>	<u>3,884</u>
Net Change in Fund Balance	(965)	1,159	2,124
Fund Balance Beginning of Year	153,979	153,979	-
Prior Year Encumbrances Appropriated	<u>965</u>	<u>965</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 153,979</u>	<u>\$ 156,103</u>	<u>\$ 2,124</u>
	Sheriff Law Enforcement		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 261,564	\$ 266,604	\$ 5,040
Licenses and Permits	200,000	217,077	17,077
Intergovernmental	213,378	213,378	-
Interest	-	677	677
Total Revenues	<u>674,942</u>	<u>697,736</u>	<u>22,794</u>
Expenditures			
Current:			
Public Safety			
Personal Services	241,402	180,104	61,298
Materials and Supplies	8,840	6,438	2,402
Contractual Services	462,347	458,813	3,534
Other	132,079	122,579	9,500
Total Expenditures	<u>844,668</u>	<u>767,934</u>	<u>76,734</u>
Net Change in Fund Balance	(169,726)	(70,198)	99,528
Fund Balance Beginning of Year	543,768	543,768	-
Prior Year Encumbrances Appropriated	<u>101,303</u>	<u>101,303</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 475,345</u>	<u>\$ 574,873</u>	<u>\$ 99,528</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, 2016

	Board of Election Special Election		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 30,000	\$ 24,631	\$ (5,369)
Net Change in Fund Balance	30,000	24,631	(5,369)
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ 30,000</u>	<u>\$ 24,631</u>	<u>\$ (5,369)</u>

	Probate Court Elder Justice Innovation Grant		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 312,550	\$ 25,537	\$ (287,013)
Expenditures			
Current:			
General Government - Judicial			
Personal Services	312,225	15,217	297,008
Materials and Supplies	325	325	-
Total Expenditures	<u>312,550</u>	<u>15,542</u>	<u>297,008</u>
Net Change in Fund Balance	-	9,995	9,995
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 9,995</u>	<u>\$ 9,995</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2016

Geographical Information Systems

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

Board of Elections

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<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, 2016

	Special Assessment Bond Retirement		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ 500,000	\$ 498,527	\$ (1,473)
Interest	-	398	398
Total Revenues	\$ 500,000	\$ 498,925	\$ (1,075)
Expenditures			
Debt Service			
Principal Retirement	681,087	331,654	349,433
Interest and Fiscal Charges	-	155,524	(155,524)
Total Expenditures	681,087	487,178	193,909
Net Change in Fund Balance	(181,087)	11,747	192,834
Fund Balance Beginning of Year	181,087	181,087	-
Fund Balance End of Year	\$ -	\$ 192,834	\$ 192,834

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2016

	Jail Capital Improvements		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balance Beginning of Year	\$ 6,775	\$ 6,775	\$ -
Fund Balance End of Year	<u>\$ 6,775</u>	<u>\$ 6,775</u>	<u>\$ -</u>
	Board of Developmental Disabilities Capital		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Capital Outlay			
Capital Outlay	\$ 82,797	\$ 82,797	\$ -
Other Financing Sources			
Transfers In	300,000	-	(300,000)
Net Change in Fund Balance	217,203	(82,797)	(300,000)
Fund Balance Beginning of Year	26,801	26,801	-
Prior Year Encumbrances Appropriated	82,797	82,797	-
Fund Balance End of Year	<u>\$ 326,801</u>	<u>\$ 26,801</u>	<u>\$ (300,000)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2016

Courthouse Restoration

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Balance Beginning of Year</i>	\$ 279	\$ 279	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 279</u>	<u>\$ 279</u>	<u>\$ -</u>

Ditch Maintenance

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

Engineer's Construction

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 11,510,390	\$ 9,387,577	\$ (2,122,813)
Expenditures			
Capital Outlay			
Capital Outlay	12,210,390	9,387,577	2,822,813
<i>Net Change in Fund Balance</i>	(700,000)	-	700,000
<i>Fund Balance Beginning of Year</i>	-	-	-
<i>Fund Balance End of Year</i>	<u>\$ (700,000)</u>	<u>\$ -</u>	<u>\$ 700,000</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2016

	<i>Permanent Improvement</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 350	\$ 350
Expenditures			
Capital Outlay			
Contractual Services	10,659	-	10,659
Capital Outlay	3,730,317	2,116,582	1,613,735
Total Expenditures	3,740,976	2,116,582	1,624,394
Deficiency of Revenues Under Expenditures	(3,740,976)	(2,116,232)	1,624,744
Other Financing Sources			
Sale of Capital Assets	-	3,010	3,010
Transfers In	-	3,500,000	3,500,000
Total Other Financing Sources	-	3,503,010	3,503,010
Net Change in Fund Balance	(3,740,976)	1,386,778	5,127,754
Fund Balance Beginning of Year	4,927,461	4,927,461	-
Prior Year Encumbrances Appropriated	230,317	230,317	-
Fund Balance End of Year	\$ 1,416,802	\$ 6,544,556	\$ 5,127,754

	<i>Survey Monument</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ 288	\$ -	\$ (288)
Expenditures			
Capital Outlay	288	288	-
Net Change in Fund Balance	-	(288)	(288)
Fund Balance Beginning of Year	288	288	-
Fund Balance End of Year	\$ 288	\$ -	\$ (288)

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, 2016

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 691,600	\$ 769,885	\$ 78,285
Other Operating Revenues	-	905	905
Total Revenues	<u>691,600</u>	<u>770,790</u>	<u>79,190</u>
Expenses			
Personal Services	197,500	186,047	11,453
Contractual Services	533,209	508,598	24,611
Materials and Supplies	15,791	13,204	2,587
Other Operating Expenses	3,712	2,375	1,337
Capital Outlay	20,000	6,207	13,793
Debt Service			
Principal Retirement	81,150	80,000	1,150
Interest and Fiscal Charges	3,000	2,400	600
Total Expenses	<u>854,362</u>	<u>798,831</u>	<u>55,531</u>
Change in Fund Equity	(162,762)	(28,041)	134,721
Fund Equity Beginning of Year	843,034	843,034	-
Prior Year Encumbrances Appropriated	<u>48,212</u>	<u>48,212</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 728,484</u>	<u>\$ 863,205</u>	<u>\$ 134,721</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, 2016

	<i>Sheriff's Webcheck Service</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ 32,316	\$ 12,316
Intergovernmental	14,560	14,560	-
Total Revenues	<u>34,560</u>	<u>46,876</u>	<u>12,316</u>
Expenses			
Personal Services			-
Contractual Services	2,000	455	1,545
Materials and Supplies	8,030	6,500	1,530
Other Operating Expenses	34,446	33,607	839
Total Expenses	<u>44,476</u>	<u>40,562</u>	<u>3,914</u>
Change in Fund Equity	(9,916)	6,314	16,230
Fund Equity Beginning of Year	107,588	107,588	-
Prior Year Encumbrances Appropriated	<u>4,416</u>	<u>4,416</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 102,088</u>	<u>\$ 118,318</u>	<u>\$ 16,230</u>

	<i>Auditor's License Bureau</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Non-Operating Revenue			
Transfers Out	\$ (342,174)	\$ -	\$ 342,174
Change in Fund Equity	(342,174)	-	342,174
Fund Equity Beginning of Year	<u>342,174</u>	<u>342,174</u>	<u>-</u>
Fund Equity End of Year	<u>\$ -</u>	<u>\$ 342,174</u>	<u>\$ 342,174</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, 2016

	<i>Self Insurance</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 19,010,112	\$ 18,427,614	\$ (582,498)
Other Operating Revenues	-	249,684	249,684
Total Revenues	<u>19,010,112</u>	<u>18,677,298</u>	<u>(332,814)</u>
Expenses			
Personal Services	186,802	182,843	3,959
Contractual Services	1,291,353	1,457,550	(166,197)
Claims	20,746,512	20,242,276	504,236
Materials and Supplies	4,227	1,266	2,961
Other Operating Expenses	1,735	539	1,196
Total Expenses	<u>22,230,629</u>	<u>21,884,474</u>	<u>346,155</u>
Change in Fund Equity	(3,220,517)	(3,207,176)	13,341
Fund Equity Beginning of Year	6,327,378	6,327,378	-
Prior Year Encumbrances Appropriated	<u>1,220,517</u>	<u>1,220,517</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 4,327,378</u>	<u>\$ 4,340,719</u>	<u>\$ 13,341</u>
Workers' Compensation			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,450,000	\$ 874,623	\$ (575,377)
Other Operating Revenues	650,000	1,289,339	639,339
Total Revenues	<u>2,100,000</u>	<u>2,163,962</u>	<u>63,962</u>
Expenses			
Personal Services	136,571	123,926	12,645
Contractual Services	2,819,436	2,641,187	178,249
Claims	322,975	322,975	-
Materials and Supplies	1,823	25	1,798
Other Operating Expenses	365,046	262,546	102,500
Total Expenses	<u>3,645,851</u>	<u>3,350,659</u>	<u>295,192</u>
Change in Fund Equity	(1,545,851)	(1,186,697)	359,154
Fund Equity Beginning of Year	1,834,824	1,834,824	-
Prior Year Encumbrances Appropriated	<u>708,305</u>	<u>708,305</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 997,278</u>	<u>\$ 1,356,432</u>	<u>\$ 359,154</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, 2016

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

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



Statistical Section

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STARK COUNTY, OHIO

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2016
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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
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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, 2016

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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)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<i>Governmental Activities</i>										
Net Investment in Capital Assets	\$ 191,715,022	\$ 185,091,691	\$ 182,605,662	\$ 180,029,103	\$ 177,078,858	\$ 166,155,990	\$ 160,060,611	\$ 153,723,551	\$ 149,914,590	\$ 149,410,966
Restricted										
Capital Projects	7,471,923	6,025,095	4,151,556	2,154,475	1,421,349	1,953,786	429,126	144,126	144,126	2,469,353
Debt Service	1,939,829	2,164,426	2,016,418	1,872,150	2,516,891	5,668,451	5,858,317	2,932,354	3,209,740	-
Other Purposes	150,840,605	138,314,223	142,553,390	138,382,551	131,044,509	117,859,466	115,699,339	102,232,991	92,000,325	106,296,995
Unrestricted	(55,313,098)	(50,082,364)	(50,641,493)	26,976,357	22,870,631	21,706,774	27,684,015	26,287,989	14,959,869	21,091,312
<i>Total Governmental Activity Net Position</i>	<u>296,654,281</u>	<u>281,513,071</u>	<u>280,685,533</u>	<u>349,414,636</u>	<u>334,932,238</u>	<u>313,344,467</u>	<u>309,731,408</u>	<u>285,321,011</u>	<u>260,228,650</u>	<u>279,268,626</u>
<i>Business-type activities</i>										
Net Investment in Capital Assets	116,729,837	115,107,013	113,564,772	112,729,100	100,316,438	100,562,933	99,885,543	97,890,013	98,265,965	93,768,684
Unrestricted	33,562,456	27,427,800	24,279,638	23,282,172	23,795,764	19,271,750	17,549,742	17,209,308	14,450,326	17,511,294
<i>Total Business-Type Activity Net Position</i>	<u>150,292,293</u>	<u>142,534,813</u>	<u>137,844,410</u>	<u>136,011,272</u>	<u>124,112,202</u>	<u>119,834,683</u>	<u>117,435,285</u>	<u>115,099,321</u>	<u>112,716,291</u>	<u>111,279,978</u>
<i>Total Primary Government</i>										
Net Investment in Capital Assets	308,444,859	300,198,704	296,170,434	292,758,203	277,395,296	266,718,923	259,946,154	251,613,564	248,180,555	243,179,650
Restricted	160,252,357	146,503,744	148,721,364	142,409,176	134,982,749	125,481,703	105,309,740	105,309,741	95,354,191	108,766,348
Unrestricted	(21,750,642)	(22,654,564)	(26,361,855)	50,258,529	46,666,395	40,978,524	45,233,757	43,497,297	29,410,195	38,602,606
<i>Total Primary Government</i>	<u>\$ 446,946,574</u>	<u>\$ 424,047,884</u>	<u>\$ 418,529,943</u>	<u>\$ 485,425,908</u>	<u>\$ 459,044,440</u>	<u>\$ 433,179,150</u>	<u>\$ 427,166,693</u>	<u>\$ 400,420,332</u>	<u>\$ 372,944,941</u>	<u>\$ 390,548,604</u>

Source: Stark County Auditor

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

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

STARK COUNTY, OHIO

Changes in Net Position - Primary Government
Last Ten Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Program Revenues										
<i>Primary Government - Governmental Revenues:</i>										
Charges for Services										
General Government:										
Legislative and Executive	\$ 15,054,999	\$ 13,998,456	\$ 13,698,401	\$ 13,876,703	\$ 14,671,098	\$ 12,886,274	\$ 11,541,299	\$ 13,364,708	\$ 12,925,934	\$ 18,091,777
Judicial	6,362,009	6,620,890	6,676,677	6,682,698	7,130,497	6,240,407	7,129,824	5,742,269	5,304,446	5,432,845
Public Safety	5,589,413	5,462,101	5,361,434	5,460,231	5,029,504	4,370,523	4,783,600	4,414,237	4,411,631	4,566,543
Public Works	130,914	144,494	168,201	148,295	114,917	114,353	107,248	115,664	99,911	106,638
Health	1,729,079	1,902,404	1,756,557	1,791,957	1,387,900	1,331,491	1,360,410	2,093,756	3,561,864	4,752,389
Human Services	1,301,167	1,225,577	1,454,155	1,217,553	1,341,447	1,281,782	1,194,941	1,210,993	2,573,947	1,386,473
Intergovernmental	-	-	-	-	78,097	81,672	81,650	77,913	80,774	87,188
<i>Total Charges for Services</i>	<u>30,167,581</u>	<u>29,353,922</u>	<u>29,115,425</u>	<u>29,177,437</u>	<u>29,753,460</u>	<u>26,306,502</u>	<u>26,198,972</u>	<u>27,019,540</u>	<u>28,958,507</u>	<u>34,423,853</u>
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	145,065	83,735	111,659	3,980	132,733	-	1,171,234	3,938,487	896,183	497,797
Judicial	1,078,115	1,063,503	751,034	317,483	237,580	259,272	350,499	212,179	223,819	192,088
Public Safety	4,900,031	4,574,155	4,599,760	6,063,809	5,177,658	4,301,192	3,993,096	8,994,901	5,217,805	7,103,053
Public Works	14,273,531	15,799,294	11,461,704	11,768,773	15,371,293	19,476,332	17,440,944	15,926,703	16,050,955	15,780,835
Health	50,312,790	43,618,842	45,755,452	48,262,796	51,612,551	51,044,852	61,912,126	57,616,964	40,875,160	44,011,975
Human Services	42,539,985	39,656,298	44,116,911	39,361,546	36,121,824	34,997,044	42,632,176	53,477,821	57,237,846	49,312,806
Intergovernmental	-	-	-	-	-	-	-	-	-	1,655,388
<i>Total Operating Grants, Contributions & Interest</i>	<u>113,249,517</u>	<u>104,795,827</u>	<u>106,796,520</u>	<u>105,778,387</u>	<u>108,653,639</u>	<u>110,078,692</u>	<u>127,500,075</u>	<u>140,167,055</u>	<u>120,501,768</u>	<u>118,553,942</u>
Capital Grants and Contribution										
Public Works	9,125,096	5,213,633	5,746,369	9,878,738	9,941,541	8,113,840	13,213,520	9,367,575	4,508,894	9,310,204
Health	-	-	-	-	-	-	-	-	-	144,444
<i>Total Capital Grants and Contribution</i>	<u>9,125,096</u>	<u>5,213,633</u>	<u>5,746,369</u>	<u>9,878,738</u>	<u>9,941,541</u>	<u>8,113,840</u>	<u>13,213,520</u>	<u>9,367,575</u>	<u>4,508,894</u>	<u>9,454,648</u>
<i>Total Governmental Revenues</i>	<u>\$ 152,542,194</u>	<u>\$ 139,363,382</u>	<u>\$ 141,658,314</u>	<u>\$ 144,834,562</u>	<u>\$ 148,348,640</u>	<u>\$ 144,499,034</u>	<u>\$ 166,912,567</u>	<u>\$ 176,554,170</u>	<u>\$ 153,969,169</u>	<u>\$ 162,432,443</u>
<i>Business-Type Program Revenue:</i>										
Charges for Services										
Sewer	27,395,569	25,445,985	24,698,405	21,870,301	21,687,158	21,513,105	21,349,721	21,335,953	20,693,375	19,533,414
Water	771,436	706,998	666,661	702,965	685,037	654,627	678,582	663,841	635,154	669,607
Sheriff's Webcheck	32,316	29,628	23,087	17,552	17,872	23,072	24,410	34,924	38,551	16,060
Auditor's License Bureau	-	-	21,235	465,053	432,053	406,387	381,795	323,954	99,986	-
<i>Total Charges for Services</i>	<u>28,199,321</u>	<u>26,182,611</u>	<u>25,409,388</u>	<u>23,055,871</u>	<u>22,822,120</u>	<u>22,597,191</u>	<u>22,434,508</u>	<u>22,358,672</u>	<u>21,467,066</u>	<u>20,219,081</u>
Operating and Capital Grants and Contribution										
Sewer	951,967	510,000	626,545	4,215,837	611,142	619,256	1,624,314	1,077,984	863,552	3,070,045
Water	-	-	14,320	-	-	-	-	-	-	153,360
Sheriff's Webcheck	-	29,880	13,778	4,055	-	-	-	-	-	-
<i>Total Operating and Capital Grants and Contribution</i>	<u>951,967</u>	<u>539,880</u>	<u>654,643</u>	<u>4,219,892</u>	<u>611,142</u>	<u>619,256</u>	<u>1,624,314</u>	<u>1,077,984</u>	<u>863,552</u>	<u>3,223,405</u>
<i>Total Business-Type Revenues</i>	<u>29,151,288</u>	<u>26,722,491</u>	<u>26,064,031</u>	<u>27,275,763</u>	<u>23,433,262</u>	<u>23,216,447</u>	<u>24,058,822</u>	<u>23,436,656</u>	<u>22,330,618</u>	<u>23,442,486</u>
<i>Total Primary Government Program Revenue</i>	<u>\$ 181,693,482</u>	<u>\$ 166,085,873</u>	<u>\$ 167,722,345</u>	<u>\$ 172,110,325</u>	<u>\$ 171,781,902</u>	<u>\$ 167,715,481</u>	<u>\$ 190,971,389</u>	<u>\$ 199,990,826</u>	<u>\$ 176,299,787</u>	<u>\$ 185,874,929</u>

(continued)

STARK COUNTY, OHIO

Changes in Net Position - Primary Government
Last Ten Years

Expenses	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<i>Primary Government - Governmental Expenses:</i>										
<i>General Government:</i>										
Legislative and Executive	\$ 30,036,781	\$ 28,211,176	\$ 29,878,817	\$ 27,412,703	\$ 23,511,403	\$ 25,502,295	\$ 27,652,672	\$ 27,297,677	\$ 20,726,938	\$ 21,514,881
Judicial	17,153,700	16,924,005	16,811,429	16,307,480	16,001,231	15,400,907	16,259,692	16,619,845	16,508,346	16,373,379
Public Safety	38,436,391	33,410,168	28,867,341	28,923,865	25,848,648	24,784,577	27,189,232	28,967,133	29,035,723	28,753,397
Public Works	23,137,045	24,495,192	24,734,079	24,306,962	21,617,023	23,047,381	23,379,836	23,122,493	21,293,041	21,919,946
Health	79,957,016	83,135,296	82,758,053	81,242,868	85,103,577	85,133,253	84,524,663	84,924,805	81,485,624	80,806,196
Human Services	56,939,955	60,254,313	53,343,216	49,962,740	47,451,793	50,187,453	54,445,251	65,846,396	70,606,830	70,314,542
Conservation and Recreation	-	-	-	-	-	-	-	-	-	17,193
Other	-	-	-	-	348,355	61,740	-	-	943,632	4,595,577
Intergovernmental	-	-	-	-	81,216	80,938	79,888	78,984	6,874,483	8,986,247
Interest and Fiscal Charges	166,944	191,168	211,834	237,871	390,438	314,500	204,749	219,165	287,439	260,811
Issuance Costs	-	-	-	-	-	-	39,378	-	-	-
<i>Total Governmental Program Expenses</i>	<u>245,827,832</u>	<u>246,621,318</u>	<u>236,604,769</u>	<u>228,394,489</u>	<u>220,353,684</u>	<u>224,513,044</u>	<u>233,775,361</u>	<u>247,076,498</u>	<u>247,762,056</u>	<u>253,542,169</u>
<i>Business-Type Expenses:</i>										
Sewer	20,659,280	21,168,737	20,264,731	21,435,575	19,833,857	19,795,528	20,779,522	20,085,452	20,044,904	19,282,458
Water	848,763	871,128	840,246	652,905	766,593	782,066	729,126	739,637	745,422	626,708
Molly	-	27,336	233	233	233	233	233	233	233	233
Sheriff's Webcheck	24,670	11,906	9,693	16,060	36,721	23,249	29,987	22,295	26,926	7,131
Auditor's License Bureau	-	-	44,565	403,397	357,926	297,262	288,313	269,662	139,660	-
<i>Total Business-Type Expenses</i>	<u>21,532,713</u>	<u>22,079,107</u>	<u>21,159,468</u>	<u>22,508,170</u>	<u>20,995,330</u>	<u>20,898,338</u>	<u>21,827,181</u>	<u>21,117,279</u>	<u>20,957,145</u>	<u>19,916,530</u>
<i>Total - Primary Government Expenses</i>	<u>\$ 267,360,545</u>	<u>\$ 268,700,425</u>	<u>\$ 257,764,237</u>	<u>\$ 250,902,659</u>	<u>\$ 241,349,014</u>	<u>\$ 245,411,382</u>	<u>\$ 255,602,542</u>	<u>\$ 268,193,777</u>	<u>\$ 268,719,201</u>	<u>\$ 273,458,699</u>
Net (Expense)/Revenue										
Governmental Activities	(93,285,638)	(107,257,936)	(94,946,455)	(83,559,927)	(72,005,044)	(80,014,010)	(66,862,794)	(70,522,328)	(93,792,887)	(91,109,726)
Business-Type Activities	7,618,575	4,643,384	4,904,563	4,767,593	2,437,932	2,318,109	2,231,641	2,319,377	1,373,473	3,525,956
<i>Total Primary government net expense</i>	<u>(85,667,063)</u>	<u>(102,614,552)</u>	<u>(90,041,892)</u>	<u>(78,792,334)</u>	<u>(69,567,112)</u>	<u>(77,695,901)</u>	<u>(64,631,153)</u>	<u>(68,202,951)</u>	<u>(92,419,414)</u>	<u>(87,583,770)</u>
General Revenues										
<i>Governmental Revenues</i>										
Property Taxes										
General Purposes	13,977,904	12,657,423	12,428,299	12,485,950	13,727,907	13,628,623	12,956,140	13,384,410	14,667,418	15,427,988
Developmental Disabilities	29,338,193	28,309,379	27,770,824	27,722,491	28,808,507	28,337,364	28,246,152	18,830,418	19,979,309	21,445,647
Emergency Services	571,752	554,030	544,151	543,446	544,844	536,497	535,062	527,204	551,042	580,720
Mental Health	5,915,794	5,741,567	5,642,190	5,675,346	6,310,013	6,230,441	6,230,275	4,646,607	4,828,872	5,110,371
Children's Services	8,294,977	8,101,348	7,906,576	7,923,068	8,370,315	8,285,663	8,266,992	8,157,590	8,602,472	8,996,940
Permissive Sales and Use Taxes	33,503,984	32,906,197	32,091,842	29,876,377	22,986,301	9,495,492	20,223,966	29,947,904	15,148,999	12,988,069
Grants and Entitlements not Restricted to Specific Programs	9,593,479	8,875,245	8,776,193	7,735,363	7,839,052	8,864,042	9,501,713	5,906,407	8,601,827	19,212,051
Premium on Debt Issued	-	-	-	-	-	-	19,433	-	-	-
Gain on Sale of Capital Asset	-	-	-	-	3,136	-	-	1,765,187	-	21,828
Investment Earnings	1,638,767	1,042,676	931,681	541,889	1,037,341	1,540,817	1,849,388	2,096,438	5,120,020	6,704,326
Miscellaneous	5,591,998	9,897,609	4,515,939	5,538,395	5,775,906	6,722,592	4,218,910	10,352,524	7,545,658	7,282,509
<i>Total Governmental Revenues</i>	<u>108,426,848</u>	<u>108,085,474</u>	<u>100,607,695</u>	<u>98,042,325</u>	<u>95,403,322</u>	<u>83,641,531</u>	<u>92,048,031</u>	<u>95,614,689</u>	<u>85,045,617</u>	<u>97,770,449</u>
<i>Business-Type Revenues</i>										
Premium on Debt Issued	-	-	-	-	-	-	51,310	-	-	-
Miscellaneous	138,905	47,019	42,466	42,805	29,080	66,827	53,013	63,653	133,367	224,875
<i>Total Business-Type Revenues</i>	<u>138,905</u>	<u>47,019</u>	<u>42,466</u>	<u>42,805</u>	<u>29,080</u>	<u>66,827</u>	<u>104,323</u>	<u>63,653</u>	<u>133,367</u>	<u>224,875</u>
<i>Transfers</i>	-	-	-	-	(10)	14,462	-	-	(70,527)	-
<i>Total General Revenues</i>	-	-	-	-	-	-	92,152,354	95,678,342	85,178,984	97,995,324
Extraordinary Item	-	-	-	-	-	-	-	-	(1,107,130)	-
<i>Total General Revenues and Extraordinary Item</i>	-	-	-	-	-	-	92,152,354	95,678,342	84,071,854	97,995,324
Transfers	-	-	-	-	10	(14,462)	-	-	70,527	-
<i>Change in Net Position</i>										
Governmental Activities	\$ 15,141,210	\$ 827,538	\$ 5,661,240	\$ 14,482,398	\$ 23,398,288	\$ 3,613,059	\$ 25,185,237	\$ 25,092,361	\$ (9,783,873)	\$ 6,660,723
Business-Type Activities	7,757,480	4,690,403	4,947,029	4,810,398	2,467,002	2,399,398	2,335,964	2,383,030	1,436,313	3,750,831
<i>Total Primary Government</i>	<u>\$ 22,898,690</u>	<u>\$ 5,517,941</u>	<u>\$ 10,608,269</u>	<u>\$ 19,292,796</u>	<u>\$ 25,865,290</u>	<u>\$ 6,012,457</u>	<u>\$ 27,521,201</u>	<u>\$ 27,475,391</u>	<u>\$ (8,347,560)</u>	<u>\$ 10,411,554</u>

Source: Stark County Auditor

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

Fund Balances	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<i>General Fund</i>					
Nonspendable	\$ 1,449,912	\$ 1,254,896	\$ 1,317,935	\$ 1,398,036	\$ 2,027,444
Committed	3,024,704	2,502,206	1,703,979	1,100,153	772,835
Assigned	3,573,713	4,905,509	2,681,124	4,404,094	6,369,772
Unassigned	8,631,302	8,463,295	11,289,505	11,308,056	8,209,521
Reserved	N/A	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A	N/A
<i>Total General Fund Balances</i>	<u>\$ 16,679,631</u>	<u>\$ 17,125,906</u>	<u>\$ 16,992,543</u>	<u>\$ 18,210,339</u>	<u>\$ 17,379,572</u>
<i>Other Governmental Funds</i>					
Nonspendable	\$ 2,260,794	\$ 2,163,546	\$ 2,676,051	\$ 1,981,377	\$ 2,048,857
Restricted	111,194,025	104,521,652	107,138,021	101,514,442	95,632,821
Committed	6,747,674	5,126,179	3,311,145	2,579,427	1,572,818
Assigned	6,775	6,775	-	6,775	6,775
Unassigned	(185,446)	(493,465)	(456,223)	(193,581)	(162,244)
Reserved	N/A	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A	N/A
<i>Total Other Governmental Fund Balances</i>	<u>\$ 120,023,822</u>	<u>\$ 111,324,687</u>	<u>\$ 112,668,994</u>	<u>\$ 105,888,440</u>	<u>\$ 99,099,027</u>

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2010 - 2016, the Certificate of Title, Real Estate Prepayment and Recorder's Equipment funds are included with the General fund on a GAAP basis. In 2009 and prior years, these funds were included in all other governmental funds.

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$	3,127,814	\$ 3,052,608	N/A	N/A	N/A
	877,069	755,080	N/A	N/A	N/A
	8,749,254	5,036,743	N/A	N/A	N/A
	3,115,142	10,244,923	N/A	N/A	N/A
N/A	N/A	N/A	2,268,002	2,385,736	3,494,093
N/A	N/A	N/A	<u>13,572,152</u>	<u>5,008,022</u>	<u>10,097,617</u>
\$	<u>15,869,279</u>	<u>19,089,354</u>	<u>\$ 15,840,154</u>	<u>\$ 7,393,758</u>	<u>\$ 13,591,710</u>
\$	1,984,456	\$ 1,980,602	N/A	N/A	N/A
	89,790,305	81,545,184	N/A	N/A	N/A
	2,065,900	2,158,822	N/A	N/A	N/A
	6,775	-	N/A	N/A	N/A
	-	-	N/A	N/A	N/A
N/A	N/A	N/A	19,295,425	21,564,631	12,349,714
N/A	N/A	N/A	<u>48,458,987</u>	<u>41,401,819</u>	<u>62,857,399</u>
\$	<u>93,847,436</u>	<u>\$ 85,684,608</u>	<u>\$ 67,754,412</u>	<u>\$ 62,966,450</u>	<u>\$ 75,207,113</u>

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

Revenues	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Property and Other Local Taxes	\$ 58,244,262	\$ 55,217,131	\$ 54,129,365	\$ 53,625,012	\$ 57,106,797
Permissive Sales Tax	33,528,718	32,751,360	31,979,828	29,680,931	20,403,559
Charges for Services	28,639,427	27,730,525	27,182,526	27,278,072	28,446,911
Licenses and Permits	299,185	251,894	233,296	314,850	162,924
Fines and Forfeitures	927,782	1,055,664	1,148,721	1,135,947	1,168,340
Intergovernmental	126,895,115	119,429,871	122,703,405	121,185,821	123,575,939
Special Assessments	510,596	620,236	600,451	618,987	622,740
Interest	1,641,268	1,043,176	931,834	542,138	1,037,657
Rent	320,208	315,833	550,887	467,689	316,080
Other	5,573,051	9,902,979	4,300,640	5,771,905	5,556,547
Total Revenues	<u>256,579,612</u>	<u>248,318,669</u>	<u>243,760,953</u>	<u>240,621,352</u>	<u>238,397,494</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	31,373,763	30,944,118	30,002,334	27,254,771	23,405,244
Judicial	16,550,976	16,978,858	17,034,234	16,310,522	15,726,755
Public Safety	36,145,293	31,904,263	28,706,948	27,442,927	26,725,577
Public Works	16,712,943	18,567,706	17,767,151	19,500,169	18,091,609
Health	78,843,112	83,414,868	82,613,279	80,428,676	84,797,155
Human Services	56,989,106	59,566,352	54,167,000	49,892,891	46,868,998
Other	-	-	238,734	-	348,355
Capital Outlay	10,979,920	7,474,888	7,296,981	10,883,976	12,349,956
Intergovernmental	-	-	-	-	81,216
Debt Service:					
Principal Retirement	604,615	1,220,281	1,046,191	1,298,678	1,328,698
Interest and Fiscal Charges	166,944	191,168	211,834	237,871	406,893
Issuance Costs	-	-	-	-	-
Total Expenditures	<u>248,366,672</u>	<u>250,262,502</u>	<u>239,084,686</u>	<u>233,250,481</u>	<u>230,130,456</u>
Excess of Revenues Over (Under) Expenditures	8,212,940	(1,943,833)	4,676,267	7,370,871	8,267,038
Other Financing Sources (Uses)					
Transfers In	3,500,000	4,070,000	2,350,000	1,880,000	608,954
Proceeds from Loans	-	-	600,000	172,408	259,301
Proceeds from Sale of Capital Assets	39,920	136,345	286,491	76,901	46,052
Inception of Capital Lease	-	523,846	-	-	-
Transfers Out	(3,500,000)	(4,070,000)	(2,350,000)	(1,880,000)	(608,944)
Proceeds of Bonds	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>39,920</u>	<u>660,191</u>	<u>886,491</u>	<u>249,309</u>	<u>305,363</u>
Extraordinary	-	-	-	-	-
Net Change in Fund Balances	<u>\$ 8,252,860</u>	<u>\$ (1,283,642)</u>	<u>\$ 5,562,758</u>	<u>\$ 7,620,180</u>	<u>\$ 8,572,401</u>
Debt Service as a Percentage of Noncapital Expenditures	0.34%	0.60%	0.56%	0.69%	0.80%

(continued)

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$ 56,185,752	\$ 55,600,739	\$ 49,831,845	\$ 48,113,981	\$ 51,463,575
10,733,594	22,357,457	24,059,402	15,165,363	13,006,191
24,859,849	24,866,762	26,012,183	26,609,384	29,315,443
121,161	118,280	130,740	125,123	72,228
1,017,551	981,762	562,994	652,430	672,351
135,239,584	151,962,425	150,854,585	136,248,661	150,291,154
620,052	539,945	639,461	721,425	660,725
1,542,041	1,850,651	2,096,438	5,120,020	6,704,326
336,511	323,464	327,095	349,856	369,693
<u>6,722,589</u>	<u>7,286,332</u>	<u>7,886,290</u>	<u>8,339,664</u>	<u>7,650,226</u>
<u>237,378,684</u>	<u>265,887,817</u>	<u>262,401,033</u>	<u>241,445,907</u>	<u>260,205,912</u>
25,045,141	27,315,200	26,473,960	20,053,140	20,446,747
15,565,920	16,597,403	16,376,811	16,753,767	16,746,257
24,272,009	27,873,870	28,951,667	27,045,819	26,557,309
21,663,175	20,785,434	18,182,018	17,514,932	16,127,738
85,022,929	83,583,620	84,120,127	81,291,464	80,054,933
50,702,956	58,205,760	66,055,378	70,796,361	70,881,548
61,740	-	-	943,632	523,167
8,396,772	11,097,607	12,546,755	7,461,021	9,684,316
80,938	79,888	78,984	6,874,483	8,986,247
1,357,040	553,869	450,026	592,091	537,964
315,117	203,428	220,862	289,064	262,427
-	<u>39,378</u>	-	-	-
<u>232,483,737</u>	<u>246,335,457</u>	<u>253,456,588</u>	<u>249,615,774</u>	<u>250,808,653</u>
4,894,947	19,552,360	8,944,445	(8,169,867)	9,397,258
350,000	872,419	34,397	1,445,995	1,930,000
-	-	2,339,501	-	-
47,806	79,881	1,882,863	23,958	21,828
-	-	67,549	-	60,163
(350,000)	(1,067,769)	(34,397)	(1,375,468)	(1,930,000)
-	2,578,072	-	-	-
-	19,433	-	-	-
-	<u>(855,000)</u>	-	-	-
<u>47,806</u>	<u>1,627,036</u>	<u>4,289,913</u>	<u>94,485</u>	<u>81,991</u>
-	-	-	(1,107,130)	-
<u>\$ 4,942,753</u>	<u>\$ 21,179,396</u>	<u>\$ 13,234,358</u>	<u>\$ (9,182,512)</u>	<u>\$ 9,479,249</u>

0.75%

0.32%

0.28%

0.36%

0.33%

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio	Direct Tax Rate (3)
	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value		
2016	\$ 6,765,180,760	\$ 19,329,087,886	\$ 422,157,620	\$ 1,688,630,480	\$ -	\$ -	\$ 7,187,338,380	\$ 21,017,718,366	34.2	11.50
2015	6,211,234,220	17,746,383,486	353,274,020	1,413,096,080	-	-	6,564,508,240	19,159,479,566	34.3	11.50
2014	6,161,391,460	17,603,975,600	322,739,610	1,290,958,440	-	-	6,484,131,070	18,894,934,040	34.3	11.50
2013	6,102,068,950	17,434,482,714	326,437,220	1,169,600,560	-	-	6,428,506,170	18,604,083,274	34.6	11.50
2012	6,835,116,050	19,528,903,000	272,777,130	1,091,108,520	-	-	7,107,893,180	20,620,011,520	34.5	11.50
2011	6,819,977,680	19,485,650,514	259,195,100	1,036,780,400	-	-	7,079,172,780	20,522,430,914	34.5	11.50
2010	6,841,753,930	19,547,868,371	259,195,100	1,036,780,400	-	-	7,100,949,030	20,584,648,771	34.5	11.50
2009	7,076,445,030	20,218,414,371	236,131,280	944,525,120	14,966,780	149,667,800	7,327,543,090	21,312,607,291	34.4	10.10
2008	7,040,139,130	20,114,683,229	224,775,160	899,100,640	207,548,295	3,320,772,720	7,472,462,585	24,334,556,589	30.7	10.10
2007	6,998,388,350	19,995,395,286	264,155,440	1,056,621,760	418,787,013	3,350,296,104	7,681,330,803	24,402,313,150	31.5	10.10

(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% (2007-2009), and for tangible personal property inventory, machinery and equipment, 12.5% (2007), 6.25% (2008), 0% (2009); local telephone company property placed into use after 1995 and all long distance and cellular property 20% (2007), 15% (2008), 10% (2009); telephone company legacy property 20% (2007), 15% (2008), 10% (2009);

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Board of Developmental Disabilities	6.80	6.80	6.80	6.80	6.80	6.80	6.80	5.40	5.40	5.40
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	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	10.10	10.10	10.10
<u>Townships</u>										
Bethlehem	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	14.00	11.10	11.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
Canton - Canton City	9.10	9.10	9.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Canton - Meyers Lake Village	9.10	9.10	9.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Jackson	19.25	17.75	16.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50
Jackson - Hills & Dales Village	11.80	10.30	10.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30
Lake	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	16.05	16.05	15.05	13.80	13.80	13.80	13.80	13.80	13.80	13.80
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	11.00	10.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25
Nimishillen	10.00	10.00	10.00	10.00	10.00	9.00	9.00	8.00	8.00	8.00
Nimishillen - Louisville City	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	-
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	5.00	6.50	6.50	6.50	6.50	6.10	6.10
Paris - Minerva Village	0.80	0.80	0.80	1.20	2.70	2.70	2.70	2.70	2.30	2.30
Perry	16.89	14.89	12.15	12.15	12.15	12.15	12.15	12.15	12.15	12.15
Perry - Canton City	8.00	6.00	5.00	5.00	5.00	5.00	5.00	-	-	-
Perry - Massillon City	8.00	6.00	5.00	5.00	5.00	5.00	-	-	-	-
Perry - Navarre Village	8.00	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	15.95	13.95	12.45	12.45	12.45	12.45	12.45	12.45	12.45	12.45
Plain - Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.70	7.70
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Washington	5.00	5.00	5.00	5.00	4.50	4.50	4.75	4.75	5.00	5.00
Washington - Alliance City	3.10	3.10	3.10	3.10	2.60	2.60	2.85	2.85	3.10	3.10

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<u>School Districts</u>										
Alliance CSD	61.60	62.20	62.10	62.10	60.60	60.40	60.80	60.70	58.70	57.60
Brown LSD	50.80	50.70	50.70	43.50	43.50	43.50	44.10	44.10	44.10	44.50
Canton CSD	76.40	80.90	77.90	77.90	75.20	66.70	66.40	66.40	65.90	65.90
Canton LSD	55.80	57.90	58.10	50.10	50.10	50.10	50.10	50.10	50.10	50.10
Fairless LSD	49.00	50.70	50.60	50.30	49.90	50.20	50.40	50.30	50.00	49.10
Jackson LSD	52.00	53.10	53.20	53.40	53.10	53.10	52.70	47.40	49.00	48.40
Lake LSD	76.70	71.70	71.70	71.70	71.50	71.50	71.50	71.50	71.30	71.00
Louisville CSD	59.60	60.70	60.70	55.40	53.40	52.90	52.90	53.80	53.90	54.50
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90
Massillon CSD	56.00	57.00	57.10	56.70	45.70	48.70	50.10	49.50	49.40	48.60
Minerva LSD	44.00	44.90	45.20	45.20	45.20	45.30	45.00	44.90	45.10	44.00
North Canton CSD	78.70	78.80	78.80	76.40	76.00	76.00	72.00	72.30	72.80	72.80
Northwest LSD	55.20	56.00	56.00	56.10	55.00	55.00	55.50	58.50	59.20	59.00
Osnaburg LSD	63.80	64.20	64.20	64.20	63.70	64.40	64.40	64.40	63.90	57.20
Perry LSD	48.30	49.10	49.20	49.20	48.40	48.40	48.40	47.80	47.40	46.50
Plain LSD	63.50	63.60	63.60	63.40	63.60	63.60	63.60	57.00	57.50	56.60
Sandy Valley LSD	48.90	50.40	50.50	50.80	50.50	50.60	50.60	50.40	51.10	50.90
Southeast LSD	49.95	50.25	51.35	51.35	51.35	51.40	44.40	44.50	44.60	44.70
Tuscarawas Valley LSD	44.00	44.60	35.80	35.90	36.00	36.00	36.10	36.10	36.30	36.80
Tuslaw LSD	65.10	65.80	66.00	66.00	65.50	65.50	59.30	59.80	59.90	59.90
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Wayne County JVSD	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	3.60	3.80	4.10	3.80	3.70	3.70	3.70	3.70	6.00	6.00
Canton	7.40	7.40	7.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	7.40	7.40	7.40	7.40	7.40	7.40	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	18.90	18.90	18.90	18.90	18.90	18.90	18.15	18.15	16.90	18.90
Hartville	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Hills & Dales	25.50	25.50	20.50	20.50	15.50	15.50	17.50	17.50	17.50	17.50
Limaville	9.90	9.90	9.90	9.90	1.90	9.90	9.90	9.90	9.90	9.90
Magnolia	25.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
Meyers Lake	7.80	7.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	7.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	20.40	20.40	20.40	20.40	20.40	20.40	18.40	18.40	18.40	20.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Parks	1.00	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50
Canal Fulton Public Library	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Louisville Public Library	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Massillon Public Library	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
North Canton Public Library	1.50	1.50	1.50	1.50	1.50	1.50	0.50	0.50	0.50	0.50
Rodman Public Library	1.50	1.50	1.50	1.50	1.50	1.50	-	-	-	-
Stark County District Library	1.70	1.70	1.70	1.70	1.00	1.00	1.00	1.00	1.00	1.00
Quad Ambulance District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Tri-Division Ambulance District	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.50	4.50
Sandy Creek Joint Fire District	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

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Year	Current Tax Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2016	\$ 65,268,507	\$ 63,830,082	97.80 %	\$ 2,227,745	\$ 66,057,827	101.21 %	\$ 6,956,177	10.66 %
2015	62,795,838	61,105,609	97.31	2,219,819	63,325,428	100.84	6,980,108	11.12
2014	62,011,496	59,750,739	96.35	2,220,288	61,971,027	99.93	6,675,713	10.77
2013	61,145,678	59,399,047	97.14	2,285,542	61,684,589	100.88	6,710,250	10.97
2012	64,817,286	62,829,528	96.93	2,517,796	65,347,323	100.82	5,975,907	9.22
2011	64,649,883	62,215,790	96.23	2,310,559	64,526,349	99.81	5,289,029	8.18
2010	64,529,849	62,347,277	96.62	1,897,195	64,244,472	99.56	4,587,641	7.11
2009	53,066,270	51,289,784	96.65	1,741,130	53,030,914	99.93	3,965,656	7.47
2008	52,423,723	50,571,104	96.47	1,693,889	52,264,993	99.70	3,382,057	6.45
2007	52,355,951	50,544,900	96.54	1,533,443	52,078,343	99.47	2,447,603	4.67

(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
2016	\$ -	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ 295,597	0.00 %
2015	-	-	0.00	540	540	0.00	295,597	0.00
2014	-	-	0.00	25,437	25,437	0.00	295,857	0.00
2013	-	-	0.00	1,005	1,005	0.00	314,391	0.00
2012	-	-	0.00	15,769	15,769	0.00	318,139	0.00
2011	-	-	0.00	11,685	11,685	0.00	319,890	0.00
2010	84,334	84,319	99.98	48,677	132,997	157.70	320,975	380.60
2009	151,164	150,898	99.82	234,172	385,070	254.74	272,886	180.52
2008	2,160,486	2,128,496	98.52	353,663	2,482,159	114.89	1,195,495	55.33
2007	4,506,833	4,312,486	95.69	478,408	4,790,894	106.30	1,235,310	27.41

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

2016		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
BRE DDR Belden Park LLC	\$ 20,402,290	0.28%
Strip Delaware LLC	17,075,210	0.24%
Deville Developments LLC	14,566,070	0.20%
Belden Mall LLC	12,451,610	0.17%
Sterilite Corporation of Ohio	11,944,770	0.17%
TimkenSteel Corporation	11,195,140	0.16%
Timken Company	10,237,010	0.14%
Alliance Ventures Inc	9,188,320	0.13%
DHSC LLC	9,056,790	0.13%
McKinley Development Leasing Co LTD	6,400,970	0.09%
Total	\$ 122,518,180	1.70%
Total County Assessed Valuation	\$ 7,187,338,380	

2007		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 39,929,390	0.52%
Plain Local School Board of Education	21,445,940	0.28%
Strip Delaware LLC	20,713,810	0.27%
MC Hospital LLC	13,603,040	0.18%
Prophecy Massillon LLC	10,905,870	0.14%
Deville THF Massillon Development LLC	10,107,720	0.13%
WEA Belden LLC	8,579,460	0.11%
Alliance Ventures Inc	8,013,670	0.10%
Hoover Company I L P	7,696,020	0.10%
American Landfill Inc	7,265,480	0.09%
Total	\$ 148,260,400	1.93%
Total County Assessed Valuation	\$ 7,681,330,803	

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2016

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 198,663,500	2.76%
Ohio Edison	97,242,710	1.35%
AEP Ohio Transmission Company Inc	83,853,220	1.17%
East Ohio Gas	44,855,740	0.62%
Aqua Ohio Inc	37,049,470	0.52%
Columbia Gas of Ohio Inc	7,873,370	0.11%
Columbia Gas Transmission	2,364,080	0.03%
Cleveland Electric Illuminating	745,340	0.01%
Northeast Ohio Natural Gas Corp	389,780	0.01%
RBS Asset Finance	175,480	0.00%
Total	\$ 473,212,690	6.58%
Total County Assessed Valuation	\$ 7,187,338,380	

2007

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 117,446,920	1.53%
Ohio Bell Telephone	35,474,250	0.46%
Ohio Edison	32,686,860	0.43%
Aqua Ohio Inc	26,399,090	0.34%
East Ohio Gas	20,685,530	0.27%
American Transmissions Systems Inc	8,422,460	0.11%
Norfolk Southern Combined Railroad Subsidiaries	5,166,850	0.07%
New Par	2,687,490	0.03%
New Cingular Wireless PC LLC	2,343,440	0.03%
Columbia Gas of Ohio Inc	2,025,060	0.03%
Total	\$ 253,337,950	3.30%
Total County Assessed Valuation	\$ 7,681,330,803	

Source: Stark County Auditor

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

Industry	2016			2015		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicles	\$ 4,558,219	1	15.51%	\$ 4,514,647	2	15.73%
Miscellaneous Store	3,234,527	2	11.01%	4,781,740	1	16.66%
General Merchandise	2,655,879	3	9.04%	2,108,186	3	7.35%
Finance and Insurance	2,469,617	4	8.41%	1,887,982	6	6.58%
Building Material and Garden	2,305,005	5	7.84%	1,947,875	5	6.79%
Accomodation and Food Services	2,098,300	6	7.14%	2,073,876	4	7.23%
Information	1,668,411	7	5.68%	1,679,117	7	5.85%
Real Estate, and Rental	987,224	8	3.36%	998,907	8	3.48%
Clothing and Clothing Access	942,370	9	3.21%	-	-	-
Food and Beverage	933,770	10	3.18%	-	-	-
Manufacturing	-	-	-	931,678	9	3.25%
Administration & Support	-	-	-	865,443	10	3.02%
Total	21,853,322			21,789,451		
Total County Sales Tax	\$ 29,382,664		74.37%	\$28,700,995		75.92%

Source: State Department of Taxation

STARK COUNTY, OHIO

Special Assessments Billed and Collected

Last Ten Years

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
2016	\$ 1,461,689	\$ 1,553,303	106.3%	\$ 174,818
2015	1,634,604	1,678,964	102.7%	168,718
2014	1,535,445	1,531,536	99.7%	160,794
2013	1,638,722	1,646,672	100.5%	170,601
2012	1,616,311	1,629,978	100.8%	170,491
2011	1,776,845	1,689,338	95.1%	163,521
2010	1,774,552	1,864,921	105.1%	167,487
2009	1,657,687	1,641,477	99.0%	172,205
2008	1,618,961	1,601,869	98.9%	186,328
2007	1,528,972	1,444,712	94.5%	169,777

(1) Outstanding delinquent assessments include accrued interest.

Source: Stark County Auditor

STARK COUNTY, OHIO

Ratios of Outstanding Debt by Type
Last Ten Years

Fiscal Year	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 2,965,544	\$ 3,309,267	\$ 3,728,519	\$ 4,136,158	\$ 4,533,589	\$ 4,932,344	\$ 5,345,029	\$ 3,945,255	\$ 4,359,512	\$ 4,767,323
SIB Loan	-	-	504,274	993,753	1,760,317	2,553,391	3,354,594	3,354,594	3,354,594	3,638,234
OPWC Loan	3,285,825	3,454,899	3,613,973	3,163,046	3,125,322	3,000,704	3,135,387	2,339,501	-	-
Capital Leases	294,347	386,185	-	-	-	2,185	10,654	86,809	55,130	131,132
<i>Business Type Activities</i>										
General Obligation Bonds	5,797,969	7,571,313	9,269,130	10,888,560	12,463,197	13,992,756	15,487,384	11,839,470	13,037,525	14,207,024
OPWC Loan	832,198	661,980	616,095	482,717	373,417	452,405	552,330	418,869	485,121	551,373
OWDA Loans	4,036,547	5,154,544	6,326,953	7,549,027	8,721,358	9,829,089	10,899,798	11,438,391	12,445,685	13,408,995
Intergovernmental Loans	<u>10,921,058</u>	<u>12,388,433</u>	<u>13,893,672</u>	<u>15,417,236</u>	-	-	-	-	-	-
Total Primary Government	<u>\$28,133,488</u>	<u>\$32,926,621</u>	<u>\$37,952,616</u>	<u>\$42,630,497</u>	<u>\$ 30,977,200</u>	<u>\$ 34,762,874</u>	<u>\$38,785,176</u>	<u>\$33,422,889</u>	<u>\$33,737,567</u>	<u>\$36,704,081</u>
Percentage of Personal Income (1)	0.17%	0.21%	0.25%	0.29%	0.24%	0.28%	0.31%	0.27%	0.27%	0.30%
Per Capita (2)	\$ 74.91	\$ 87.77	\$ 101.01	\$ 113.55	\$ 82.63	\$ 92.68	\$ 103.27	\$ 88.54	\$ 88.97	\$ 96.93
Percentage of actual value of taxable property (3)	0.13%	0.17%	0.20%	0.23%	0.15%	0.16%	0.19%	0.16%	0.14%	0.15%

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, 2016

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Tax Year '15 Collection Year 2016	\$ 7,187,338,380	\$ 7,187,338,380
Debt Limitation	178,183,460	71,873,384
Total Outstanding Debt:		
General Obligation Bonds	5,797,969	5,797,969
Special Assessment Bonds	2,965,544	2,965,544
OWDA Loans	4,036,547	4,036,547
OPWC Loans	4,118,023	4,118,023
Intergovernmental Loans	<u>10,921,058</u>	<u>10,921,058</u>
Total	<u>27,839,141</u>	<u>27,839,141</u>
Exemptions:		
General Obligation Bonds - Enterprise	5,797,969	5,797,969
Special Assessment Bonds	2,965,544	2,965,544
OWDA Loans	4,036,547	4,036,547
OPWC Loans	4,118,023	4,118,023
Intergovernmental Loans	<u>10,921,058</u>	<u>10,921,058</u>
Total	<u>27,839,141</u>	<u>27,839,141</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 178,183,460</u>	<u>\$ 71,873,384</u>

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	<u>172,183,460</u>
	<u>\$ 178,183,460</u>

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Demographic and Economic Statistics

Last Ten Years

Year	Population (1)	Median Age (5)	School Enrollment (2)	Average Unemployment Rate for Stark County (3)	Personal Income (4)	Per Capita Personal Income (4)
2016	375,586	41.0	56,739	5.4	16,118,273,190	\$ 42,915
2015	375,165	41.0	57,558	5.3	15,631,400,132	41,665
2014	375,736	41.0	58,501	4.8	15,184,472,431	40,413
2013	375,432	40.5	59,098	6.8	14,659,117,872	39,046
2012	374,868	41.0	59,273	7.3	13,244,086,440	35,330
2011	375,087	40.6	60,017	9.2	12,531,687,000	33,410
2010	375,586	40.4	61,185	11.3	12,504,760,284	33,294
2009	379,466	40.3	61,338	11.2	12,442,595,000	32,790
2008	379,214	38.4	62,311	6.7	12,710,480,499	33,401
2007	378,664	38.3	62,763	5.9	12,221,615,864	32,116

Note: 2010 personal income amounts are estimated using a 0.5% increase from prior year.
 Median Age computed at 0.1% increase from prior year for 2007, 2008, 2010.
 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 2007-2011.
 2012 -2016 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 and 2016 per capita income increased by 3.0 percent percent consistent with Bureau of Economic Analysis for the 2013 to 2014 and 2014 to 2015 and the 2015 to 2016 State of Ohio percent change due to the unavailability of the local area data.
 (5) www.suburbanstats.org

STARK COUNTY, OHIO

Principal Employers

Current Year and Nine Years Ago

Employer	2016			2007		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	4,288	1	2.44%	4,964	1	2.76%
Mercy Medical Center	2,668	2	1.52%	2,465	4	1.37%
County of Stark	2,532	3	1.44%	2,936	3	1.63%
TimkenSteel Corporation	2,231	4	1.27%	-	-	-
Freshmark, Inc.	1,939	5	1.10%	875	9	0.49%
Walmart	1,688	6	0.96%	-	-	-
Canton City Board of Education	1,586	7	0.90%	1,933	5	1.08%
Stark State College	1,292	8	0.74%	-	-	-
Alliance Community Hospital	1,000	9	0.57%	940	8	0.52%
The Timken Company	995	10	0.57%	4,720	2	2.63%
Affinity Hospital	-	-	-	1,120	6	0.62%
Workshops	-	-	-	1,080	7	0.60%
Fisher Foods	-	-	-	850	10	0.47%
Total	20,219		11.52%	21,883		12.18%
Total Employment within the County	175,500			179,600		

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

<i>Primary Government:</i>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Government:										
Legislative and Executive	177	175	267	243	216	222	257	278	254	268
Judicial	322	313	277	260	276	250	257	262	263	261
Public Safety	422	403	321	333	279	261	293	308	373	340
Public Works	93	92	96	103	102	104	107	113	116	129
Health	562	621	648	679	668	651	659	673	771	809
Human Services	518	551	535	513	504	488	552	507	546	565
<i>Proprietary:</i>										
Sewer	81	80	75	78	73	75	75	76	80	79
Water	3	4	4	4	4	4	3	2	3	4
<i>Fiduciary:</i>										
Agency Funds	<u>354</u>	<u>338</u>	<u>383</u>	<u>393</u>	<u>377</u>	<u>390</u>	<u>397</u>	<u>441</u>	<u>395</u>	<u>452</u>
Total - Government Employees	2,532	2,577	2,606	2,606	2,499	2,445	2,600	2,660	2,801	2,907

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function

Last Ten Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
<i>Governmental Activities</i>										
Legislative & Executive										
Commissioners - Number Official Meetings	152	143	159	160	170	121	53	74	99	97
Recorder - number of deeds recorded	13,005	15,123	12,499	12,979	14,351	12,518	12,292	13,388	13,476	14,946
Auditor - number of parcels billed	194,859	194,573	194,526	196,893	197,148	196,136	194,262	188,522	187,734	187,141
Auditor - number of warrants issued	45,788	45,738	42,961	44,193	45,467	46,189	51,769	50,912	52,414	52,576
Judicial										
Probate Court Cases	1,405	1,545	1,376	1,371	1,926	2,486	2,433	2,695	2,840	2,939
Public Safety (Sheriff)										
Number of Traffic Stops	5,156	6,087	8,254	5,471	6,456	6,938	8,403	6,416	7,790	9,776
Number of inmates	414	492	422	397	290	290	281	403	386	400
Public Works (Engineer)										
Roads Resurfaced (miles)	44	40	34	40	43	30	15	26	13	11
Bridges Repaired	7	5	3	5	7	4	3	2	4	5
Health										
Mental Health - People Served	19,316	18,580	16,732	16,294	13,724	15,648	15,274	14,797	12,995	10,858
SCBDD - People Served in Clinic	27,862	16,726	23,599	32,608	33,064	33,064	37,297	43,460	49,166	50,397
EMA, HAZMAT AND 911-People Served	375,586	375,165	375,736	375,432	374,868	375,586	379,466	378,664	378,664	378,664
Human Services (SCDJFS)										
Children in programs	361	400	513	438	410	473	500	483	574	1,137
Support Dollars Collected	\$ 61,467,540	\$ 62,453,856	\$ 63,045,023	\$ 62,856,349	\$ 62,895,175	\$ 63,588,358	\$ 64,514,737	\$ 65,406,306	\$ 65,201,505	\$ 64,159,109
Number of Reports Received	2,892	2,572	2,778	3,135	2,829	2,689	3,204	2,868	2,815	3,033
<i>Business Activities</i>										
Sewer										
Connections	47,504	47,248	46,871	46,487	46,195	45,933	45,715	45,409	45,360	44,560
Miles	730	728	728	728	723	721	720	720	717	715

Source: Stark County Departments

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last Ten Years

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
<i>Governmental Activities</i>										
Legislative and Executive										
Commissioners Buildings	20	19	19	19	19	18	18	19	19	19
Public Safety										
Marked Vehicles	74	71	65	67	70	72	67	61	70	65
Public Works										
State Roads (in miles)	251	251	251	251	251	251	251	251	251	251
County Roads (in miles)	407	407	408	408	408	408	409	409	410	411
Township Roads (in miles)	1,314	1,313	1,314	1,314	1,311	1,311	1,309	1,309	1,309	1,300
Bridges	329	329	333	333	333	333	333	333	333	335
Health										
SCBDD Buildings	12	12	12	13	13	13	13	13	13	13
SCBDD Buses and Vans	98	104	107	107	107	101	140	132	157	140
<i>Business Activities</i>										
Sewer										
Number of Lift Stations	84	82	82	82	80	80	80	83	80	77
Total Lines (in miles)	730	728	728	728	723	721	720	720	717	715
Water										
Total Lines (in miles)	45	45	45	45	45	45	45	45	45	45

Source: Stark County Departments

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Dave Yost • Auditor of State

STARK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
AUGUST 3, 2017