



Dave Yost • Auditor of State

STARK COUNTY
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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, 2015, 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 27, 2016, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Our report refers to other auditors who audited the financial statements of The Workshops, Incorporated, a component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our 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 27, 2016



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, 2015. 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, 2015.

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, 2015, 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 27, 2016, wherein we noted the financial statements of The Workshops, Incorporated, a component unit were audited by other auditors. Our opinion also explained that the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* during the year. We conducted our audit to opine on the County's' basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 27, 2016. 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

August 17, 2016

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STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2015

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><u>Direct</u></i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (D)	93.104	1U79SM061623-01	\$12,515	\$349,535
Drug Free Communities Support Program (D)	93.276	2H79SP020413	-	141,573
<i><u>Title XIX - Medical Assistance Program</u></i>				
<i><u>Passed Through Ohio Department of Developmental Disabilities</u></i>				
Medical Assistance Program - MAC (A)	93.778	N/A	-	638,699
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Medical Assistance Program (M)	93.778	G-1415-11-5428	-	2,764,172
Medical Assistance Program (M)	93.778	G-1617-11-5580	-	<u>986,345</u>
<i>Total Title XIX - Medical Assistance Program</i>			-	4,389,216
<i><u>Title XXI - State Children's Insurance Program</u></i>				
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
State Children's Insurance Program (M)	93.767	G-1415-11-5428	-	36,439
State Children's Insurance Program (M)	93.767	G-1617-11-5580	-	<u>19,804</u>
<i>Total Title XXI - State Children's Insurance Program</i>			-	56,243
<i><u>Title XX - Social Services Block Grant</u></i>				
<i><u>Passed Through Ohio Department of Developmental Disabilities</u></i>				
Social Services Block Grant (A)	93.667	FY2015	-	211,761
Social Services Block Grant (A)	93.667	FY2016	-	72,491
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Social Services Block Grant (M)	93.667	G-1415-11-5428	268,700	4,856,967
Social Services Block Grant (M)	93.667	G-1617-11-5580	110,775	2,159,992
<i><u>Passed Through Ohio Department of Mental Health and Addiction Services</u></i>				
Social Services Block Grant (D)	93.667	FY2015	190,359	190,359
Social Services Block Grant (D)	93.667	FY2016	<u>154,227</u>	<u>154,227</u>
<i>Total Title XX - Social Services Block Grant</i>			724,061	7,645,797
<i><u>Passed Through Ohio Department of Mental Health and Addiction Services</u></i>				
Block Grant for Community Mental Health Services (D)	93.958	FY2015	191,413	191,413
Block Grant for Community Mental Health Services (D)	93.958	FY2016	<u>107,458</u>	<u>109,402</u>
<i>Total Block Grants for Community Mental Health Services</i>			298,871	300,815

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2015

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u><i>Passed Through Ohio Department of Job and Family Services</i></u>				
Promoting Safe and Stable Families (M)	93.556	G-1415-11-5428	-	405,072
Promoting Safe and Stable Families (M)	93.556	G-1617-11-5580	-	87,256
<i>Total Promoting Safe and Stable Families</i>			-	492,328
<u><i>Passed Through Ohio Department of Mental Health and Addiction Services</i></u>				
Projects for Assistance in Transition from Homeless (D)	93.150	FY2015	46,862	46,862
Projects for Assistance in Transition from Homeless (D)	93.150	FY2016	47,494	47,494
<i>Total Projects for Assistance in Transition from Homeless</i>			94,356	94,356
<u><i>Passed Through Ohio Department of Mental Health and Addiction Services</i></u>				
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2015	960,510	960,510
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2016	1,089,559	1,089,559
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			2,050,069	2,050,069
<u><i>Direct</i></u>				
Substance Abused and Mental Health Services -	93.243	5UD1TI023580	57,046	141,103
<u><i>Passed Through Ohio Department of Job and Family Services</i></u>				
<i>Temporary Assistance for Needy Families</i>				
Temporary Assistance for Needy Families (M)	93.558	G-1415-11-5428	1,186,607	6,857,577
Temporary Assistance for Needy Families (M)	93.558	G-1617-11-5580	65,115	1,445,188
<i>Total Temporary Assistance for Needy Families Cluster</i>			1,251,722	8,302,765
<u><i>Passed Through Ohio Department of Job and Family Services</i></u>				
Child Care Development Block Grant (M)	93.575	G-1415-11-5428	-	361,041
Child Care Development Block Grant (M)	93.575	G-1617-11-5580	-	131,949
<i>Total Child Care Development Block Grant</i>			-	492,990
<u><i>Passed Through Ohio Department of Job and Family Services</i></u>				
Children's Justice Grants to States (M)	93.643	G-1415-11-5428	-	3,048
<u><i>Passed Through Ohio Department of Job and Family Services</i></u>				
Child Welfare Services (M)	93.645	G-1415-11-5428	-	121,616
Child Welfare Services (M)	93.645	G-1617-11-5580	-	43,810
<i>Total Child Welfare Services</i>			-	165,426
<u><i>Passed Through Ohio Department of Job and Family Services</i></u>				
Foster Care - Title IV-E (M)	93.658	G-1415-11-5428	-	11,278,633
Foster Care - Title IV-E (M)	93.658	G-1617-11-5580	-	145,316
Foster Care - Title IV-E (G)	93.658	G-1617-11-5580	-	250,384
<i>Total Foster Care - Title IV-E</i>			-	11,674,333
<u><i>Passed Through Ohio Department of Job and Family Services</i></u>				
Chaffee Foster Care Independence Program (M)	93.674	G-1415-11-5428	-	179,578
Chaffee Foster Care Independence Program (M)	93.674	G-1617-11-5580	-	29,740
<i>Total Chaffee Foster Care Independent Program</i>			-	209,318

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2015

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u><i>Passed Through Ohio Department of Job and Family Services</i></u>				
Child Support Enforcement Research (M)	93.564	G-1415-11-5428	-	119,722
Child Support Enforcement Research (M)	93.564	G-1617-11-5580	-	<u>42,635</u>
<u><i>Total Child Support Enforcement Research</i></u>			-	<u>162,357</u>
<u><i>Passed Through Ohio Department of Job and Family Services</i></u>				
Child Support Enforcement (M)	93.563	G-1415-11-5428	-	3,095,915
Child Support Enforcement (M)	93.563	G-1617-11-5580	-	<u>942,138</u>
<u><i>Total Child Support Enforcement</i></u>			-	<u>4,038,053</u>
<u><i>Passed Through Ohio Department of Job and Family Services</i></u>				
Adoption Assistance (M)	93.659	G-1415-11-5428	-	1,390,984
Adoption Assistance (M)	93.659	G-1617-11-5580	-	<u>515,636</u>
<u><i>Total Adoption Assistance</i></u>			-	<u>1,906,620</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>4,488,640</u>	<u>42,615,945</u>
 <u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
<u><i>Passed Through Ohio Secretary of State</i></u>				
Help America Vote Act (K)	90.401	N/A	-	<u>6,494</u>
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	<u>6,494</u>
 <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<u><i>Direct</i></u>				
Community Development Block Grants/Entitlement Grants (C)	14.218	B13UC390005	42,136	319,333
Community Development Block Grants/Entitlement Grants (C)	14.218	B14UC390005	5,952	627,440
Community Development Block Grants/Entitlement Grants (C)	14.218	B15UC390005	36,358	140,294
Community Development Block Grant (NSP) (C)	14.218	B08UN390007	-	<u>87,477</u>
<u><i>Total Community Development Block Grants</i></u>			<u>84,446</u>	<u>1,174,544</u>
<i>Community Development Block Grant Revolving Loan (C)</i>	14.218	N/A	-	<u>289,924</u>
<u><i>Total Community Development Block Grants</i></u>			<u>84,446</u>	<u>1,464,468</u>
<u><i>Direct</i></u>				
Supportive Housing Program (D)	14.235	OH0241L5E081306	-	85,842
Supportive Housing Program (D)	14.235	OH0241L5E081306	-	25,128
Supportive Housing Program (D)	14.235	OH0238L5E081306	-	<u>8,419</u>
<u><i>Total Supportive Housing Program</i></u>			-	<u>119,389</u>

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2015

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
HOME Investment Partnerships Program (C)	14.239	M-12DC390005	-	122,418
HOME Investment Partnerships Program (C)	14.239	M-13DC390005	-	537,554
HOME Investment Partnerships Program (C)	14.239	M-14DC390005	-	77,934
HOME Investment Partnerships Program (C)	14.239	M-15DC390005	-	10,344
<i>Total HOME Investment Partnerships Program</i>			-	748,250
HOME Revolving Loan Program (C)	14.239	N/A	-	147,278
<i>Total HOME Investment Partnerships Program</i>			-	895,528
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			84,446	2,479,385
 <u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed Through Ohio Department of Education</i>				
National School Lunch Program (A)	10.555	FY2015	-	45,692
National School Lunch Program (A)	10.555	FY2016	-	24,825
<i>Total National School Lunch Program</i>			-	70,517
<i>Passed Through Ohio Department of Job and Family Services</i>				
Supplemental Nutrition Assistance Program (M)	10.561	G-1415-11-5428	-	1,770,195
Supplemental Nutrition Assistance Program (M)	10.561	G-1617-11-5580	-	750,602
<i>Total Supplemental Nutrition Assistance Program</i>			-	2,520,797
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	2,591,314
 <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-2014-EP-00064	-	109,982
Homeland Security Grant Program (L)	97.067	2014-SS-00101-S01	-	146,227
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	256,209
 <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	0663246BSF2015	-	143,230
Special Education - Preschool Grants (A)	84.173	066324PGS12015	-	29,243
<i>Total Special Education Cluster</i>			-	172,473

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2015

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u><i>Passed Through Ohio Department of Mental Health and Addiction Services</i></u>				
Race to the Top - Early Learning Challenge (D)	84.412	FY2015	49,358	49,358
Race to the Top - Early Learning Challenge (D)	84.412	FY2016	16,544	16,544
<i>Total Race to the Top</i>			<u>65,902</u>	<u>65,902</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>65,902</u>	<u>238,375</u>

U.S. DEPARTMENT OF JUSTICE

Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)

Violence Against Women Formula Grants (E)	16.588	2014WFVA28212	-	35,445
Violence Against Women Formula Grants (E)	16.588	2014WFVA28212A	-	11,702
Violence Against Women Formula Grants (H)	16.588	2013WFVA28217A	-	12,000
Violence Against Women Formula Grants (H)	16.588	2014WFVA28217	-	48,000
<i>Total Violence Against Women Formula Grants</i>			-	<u>107,147</u>
Byrne Memorial Justice Assistance Grant Program (E)	16.738	2014JGB016454	-	16,666
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2014JGA016448	-	37,104
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2014DJBX1195	38,805	63,905
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2012DJBX0024	-	3,972
Byrne Memorial Justice Assistance Grant Program (J)	16.738	2014JGD016005	-	11,760
<i>Total Byrne Memorial Justice Assistance Grant Program</i>			<u>38,805</u>	<u>133,407</u>
<u><i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i></u>				
Crime Victim Assistance (E)	16.575	2015VOCA10203667	-	101,016
Crime Victim Assistance (E)	16.575	2015VOCA12385296	-	1,722
Crime Victim Assistance (E)	16.575	2016VOCA19814161	-	44,018
<i>Total Crime Victim Assistance</i>			-	<u>146,756</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>38,805</u>	<u>387,310</u>

U.S. DEPARTMENT OF TRANSPORTATION

Passed Through Office of the Governor's Highway Safety Representative

Highway Planning and Construction (I)	20.205	86517	-	122,273
Highway Planning and Construction (I)	20.205	99471	-	1,264,563
Highway Planning and Construction (I)	20.205	80680	-	284,805
Highway Planning and Construction (I)	20.205	90521	-	647,093
Highway Planning and Construction (I)	20.205	81282	-	1,020,972
Highway Planning and Construction (I)	20.205	98619	-	45,360
Highway Planning and Construction (I)	20.205	90538	-	150,000
<i>Total Highway Planning and Construction</i>			-	<u>3,535,066</u>

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2015

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<i>Highway Safety Cluster</i>				
State and Community Highway Safety (H)	20.600	SC-2016-76-00-00-00430-00	-	11,422
State and Community Highway Safety (H)	20.600	SC-2015-76-00-00-00460-01	-	49,631
State and Community Highway Safety (H)	20.600	STEP-2016-76-00-00-00505-00	-	3,963
State and Community Highway Safety (H)	20.600	STEP-2015-76-00-00-00594-00	-	16,368
<i>Total State and Community Highway Safety</i>			-	81,384
National Priority Safety Programs (H)	20.616	IDEP-2016-76-00-00-00323-00	-	5,471
National Priority Safety Programs (H)	20.616	IDEP-2015-76-00-00-00424-00	-	20,058
<i>Total National Priority Safety Programs</i>			-	25,529
<i>Total Highway Safety Cluster</i>			-	106,913
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	3,641,979
TOTAL FEDERAL ASSISTANCE			\$ 4,677,793	\$ 52,217,011

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

The following represent the recipient departments:

- (A) Board of Developmental Disabilities
- (B) Not used
- (C) County Commissioners
- (D) Mental Health and Recovery Services Board
- (E) Prosecuting Attorney
- (F) Not used
- (G) Family Court

- (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

STARK COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015**

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, 2015. 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, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Job and Family Services, Ohio Department of Mental Health and Addiction Services, U.S. Department of Health and Human Services, U.S. Department of Housing and Urban Development 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 – FOOD DONATION PROGRAM

The County reports commodities consumed on the Schedule at the fair value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities. The Stark County Board of Developmental Disabilities received and disbursed \$1,223 in commodities received under the Food Donation Program. This program originated from the U.S. Department of Agriculture and passed through the Ohio Department of Education.

NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes and to provide down payment assistance. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County. The Schedule reports loans made and administrative costs as disbursements on the Schedule. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized by mortgages on the property.

NOTE G - 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 H - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2015, the County made allowable transfers of \$5,615,778 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 \$8,342,660 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 2015 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 13,958,438
Transfer to Social Services Block Grant	<u>(5,615,778)</u>
Total Temporary Assistance for Needy Families	<u>\$ 8,342,660</u>

STARK COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015

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):	Social Services Block Grant – CFDA# 93.667; Block Grants for Prevention and Treatment of Substance Abuse – CFDA# 93.959; Supplemental Nutrition Assistance Program – CFDA# 10.561; Highway Planning and Construction – CFDA# 20.205
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 1,566,510 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, 2015**



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, 2015

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STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2015

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June 27, 2016

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 David Bridenstine

Dear Citizens and Commissioners:

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. 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, 2015. 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 Health Department, the Stark County Regional Planning Commission, the Multi-County Juvenile Attention System, the Stark County Park District, the Stark Soil and Water Conservation District, and the Stark Regional Community Corrections Center, whose activities are included in this report as agency funds.

ECONOMIC CONDITION AND OUTLOOK

Local Economy

Over the past 20 years, Stark County has had the same shift in its employment base as many other parts of the country have. Service and education have taken the place of manufacturing, and that is evident from the list of top 10 employers. Aultman 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 5.5% as of April 2016. 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. 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 year to now nearly 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. In early 2012, the Stark County Land Reutilization Corporation ("land bank") was formed to work with each political subdivision to address blight that has been both decades in the making and as a result of the national mortgage crisis. The results of these efforts include the demolition of 599 abandoned units to date.

Improving Accountability

The Stark County Auditor's Office is committed to transparency, accountability, and efficiency not only in the Auditor's Office but across County government. The Auditor and Treasurer continue to hold monthly meetings with the Commissioners in an effort to keep both the board and the public aware of the County's financial condition. The Auditor's Office continues to find ways to streamline its processes and 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, 2014.

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.

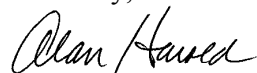
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we will submit it to the GFOA this year, as in each year past.

Additionally, the Auditor of State of Ohio presented its fourth consecutive “Award with Distinction” to our office for our excellent results of the audit for the year ended December 31, 2014, 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, 2015

COUNTY COMMISSIONERS

Thomas M. Bernabei
Janet Weir Creighton
Richard R. Regula

COUNTY AUDITOR

Alan C. Harold

COUNTY CORONER

P.S. Murthy, M.D.

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick M. Campbell

COUNTY SHERIFF

George T. Maier

COUNTY TREASURER

Alex A. Zumbar

CLERK OF COURTS

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
Jim D. James

PROBATE COURT JUDGE

Dixlene N. Park

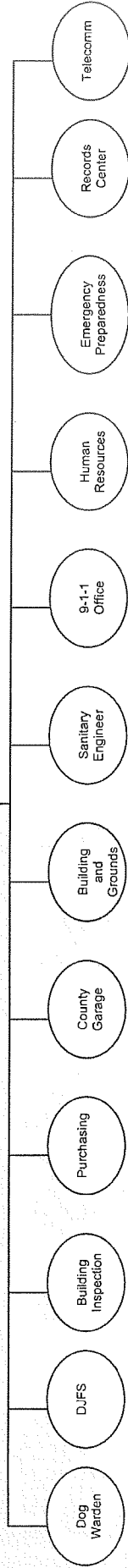
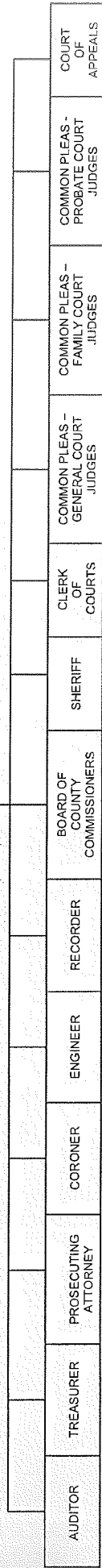
OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

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

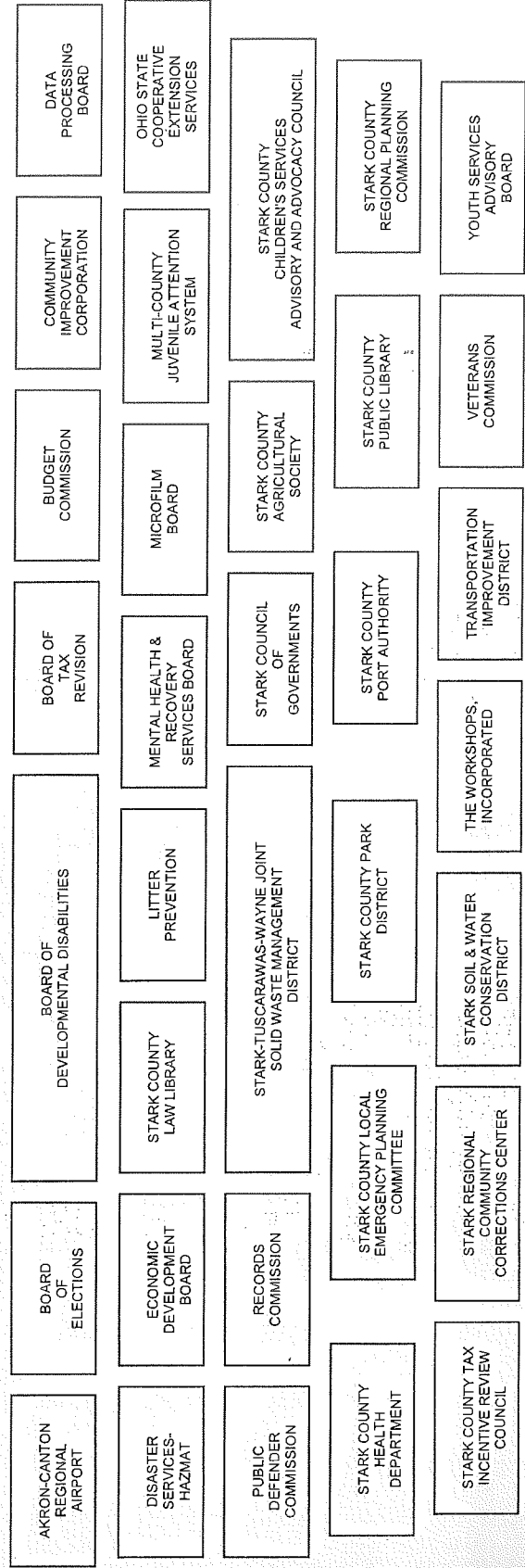
Note: David M. Bridenstine replaced Thomas M. Bernabei on January 1, 2016.

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, 2014

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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of The Workshops, Incorporated, which represent .29 percent, 2.96 percent, and 6.27 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, 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, 2015, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Mental Health, Children's Services, Public Assistance and Justice System Sales Tax Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2016, 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 27, 2016

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STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2015*

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, 2015. Please read it in conjunction with the County's basic financial statements, which begin on page 19.

FINANCIAL HIGHLIGHTS

- The County's net position increased by \$6 million as a result of this year's operations. Net position of business-type activities increased by almost \$5 million, or 3 percent, and net position of governmental activities increased by almost \$1 million, or .3 percent.
- All revenues related to governmental activities totaled \$247 million. General revenues accounted for \$108 million or 44 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$139 million or 56 percent of the total.
- The County had \$247 million in expenses related to governmental activities: only \$139 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$108 million, of which \$88 million was tax revenue with the remaining \$20 million from interest, grants, entitlements, and miscellaneous revenues.
- The County implemented GASB 68, which reduced beginning net position as previously reported by \$78 million.

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 19 through 21) 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 22. 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.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2015*

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

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

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

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

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2015

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

THE COUNTY AS A WHOLE

The *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2015 compared to 2014:

Table 1
Net Position
(In Millions)

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	2015	2014 Restated	2015	2014 Restated	2015	2014 Restated
Assets						
<i>Current and Other Assets</i>	\$ 257.3	\$ 256.6	\$ 32.3	\$ 28.9	\$ 289.6	\$ 285.5
<i>Net Pension Asset</i>	0.2	0.1	-	-	0.2	0.1
<i>Capital Assets, Net</i>	190.2	187.8	141.2	144.1	331.4	331.9
Total Assets	<u>\$ 447.7</u>	<u>\$ 444.5</u>	<u>\$ 173.5</u>	<u>\$ 173.0</u>	<u>\$ 621.2</u>	<u>\$ 617.5</u>
Deferred Outflows of Resources						
<i>Pension</i>	14.6	10.2	0.6	0.5	15.2	10.7
Liabilities						
<i>Other Liabilities</i>	13.7	12.3	1.5	1.4	15.2	13.7
Long-Term Liabilities						
<i>Due Within One Year</i>	8.7	8.9	4.6	4.6	13.3	13.5
<i>Due in More Than One Year</i>						
<i>Net Pension Liability</i>	86.4	83.4	3.6	3.6	90.0	87.0
<i>Other Amounts</i>	12.9	13.6	21.8	26.1	34.7	39.7
Total Liabilities	<u>121.7</u>	<u>118.2</u>	<u>31.5</u>	<u>35.7</u>	<u>153.2</u>	<u>153.9</u>
Deferred Inflows of Resources						
<i>Property Taxes</i>	57.1	54.5	-	-	57.1	54.5
<i>Pension</i>	2.0	1.3	0.1	-	2.1	1.3
Total Deferred Inflows of Resources	<u>59.1</u>	<u>55.8</u>	<u>0.1</u>	<u>-</u>	<u>59.2</u>	<u>55.8</u>
Net Position						
<i>Net Investment in Capital Assets</i>	185.1	182.6	115.1	113.5	300.2	296.1
Restricted						
<i>Capital Projects</i>	6.0	4.2	-	-	6.0	4.2
<i>Debt Service</i>	2.2	2.0	-	-	2.2	2.0
<i>Special Programs</i>	138.3	142.6	-	-	138.3	142.6
Unrestricted	<u>(50.1)</u>	<u>(50.7)</u>	<u>27.4</u>	<u>24.3</u>	<u>(22.7)</u>	<u>(26.4)</u>
Total Net Position	<u>\$ 281.5</u>	<u>\$ 280.7</u>	<u>\$ 142.5</u>	<u>\$ 137.8</u>	<u>\$ 424.0</u>	<u>\$ 418.5</u>

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2015*

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 new 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.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2015*

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

As a result of implementing GASB 68, the County is reporting a net pension asset/liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, from \$355 million to \$281 million for governmental activities, net of the restatement for the reclass of the juvenile court gifts and donations fund, and from \$141 million to \$138 million for business-type activities.

Over time, net position may serve as a useful indicator of a government's financial position. In the case of the County, assets exceeded liabilities by \$424 million (\$281.5 million in governmental activities and \$142.5 million in business-type activities) at the close of the year. The County's combined net position changed from a year ago, increasing from \$419 million to \$424 million. Governmental activities increased .3 percent (\$282 million compared to \$281 million) and business-type activities increased by 3 percent (\$143 million compared to \$138 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 (71 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 (34 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, 2015

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 2015 and 2014.

Table 2
Changes in Net Position
(In Millions)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Revenues						
Program Revenues:						
Charges for Services	\$ 29.3	\$ 29.1	\$ 26.2	\$ 25.4	\$ 55.5	\$ 54.5
Operating Grants	104.8	106.8	-	-	104.8	106.8
Capital Grants	5.2	5.8	0.5	0.6	5.7	6.4
Total Program Revenues	<u>139.3</u>	<u>141.7</u>	<u>26.7</u>	<u>26.0</u>	<u>166.0</u>	<u>167.7</u>
General Revenues:						
Property Taxes	55.4	54.3	-	-	55.4	54.3
Sales Taxes	32.9	32.1	-	-	32.9	32.1
Grants and Entitlements	8.9	8.8	-	-	8.9	8.8
Investment Earnings	1.0	0.9	-	-	1.0	0.9
Miscellaneous	9.9	4.5	0.1	0.1	10.0	4.6
Total General Revenues	<u>108.1</u>	<u>100.6</u>	<u>0.1</u>	<u>0.1</u>	<u>108.2</u>	<u>100.7</u>
Total Revenues	<u>247.4</u>	<u>242.3</u>	<u>26.8</u>	<u>26.1</u>	<u>274.2</u>	<u>268.4</u>
Program Expenses						
<i>General Government</i>						
Legislative & Executive	28.2	29.9	-	-	28.2	29.9
Judicial	16.9	16.8	-	-	16.9	16.8
Public Safety	33.4	28.9	-	-	33.4	28.9
Public Works	24.5	24.7	-	-	24.5	24.7
Health	83.1	82.8	-	-	83.1	82.8
Human Services	60.3	53.3	-	-	60.3	53.3
Interest and Fiscal Charges	0.2	0.2	-	-	0.2	0.2
<i>Enterprise Operations:</i>						
Sewer	-	-	21.2	20.3	21.2	20.3
Water	-	-	0.9	0.8	0.9	0.8
Auditor's License Bureau	-	-	-	0.1	-	0.1
Total Program Expenses	<u>246.6</u>	<u>236.6</u>	<u>22.1</u>	<u>21.2</u>	<u>268.7</u>	<u>257.8</u>
Change in Net Position	<u>\$ 0.8</u>	<u>\$ 5.7</u>	<u>\$ 4.7</u>	<u>\$ 4.9</u>	<u>\$ 5.5</u>	<u>\$ 10.6</u>

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$11 million computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$9 million. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2015

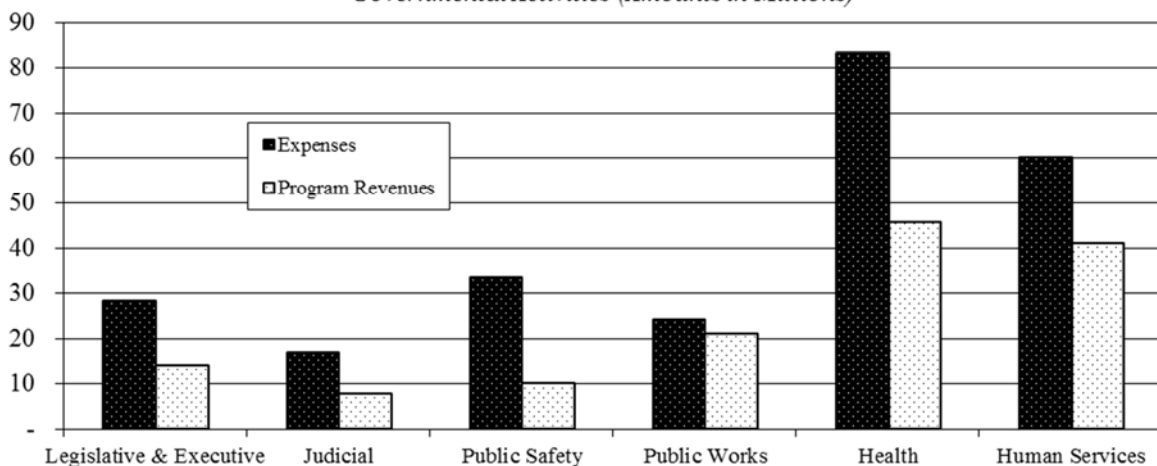
	Governmental Activities	Business-Type Activities	Total
Total 2015 program expenses under GASB 68	\$ 246.6	\$ 22.1	\$ 268.7
Pension expense under GASB 68	(8.9)	(0.4)	(9.3)
2015 contractually required contribution	9.9	0.4	10.3
Adjusted 2015 program expenses	247.6	22.1	269.7
Total 2014 program expenses under GASB 27	236.6	21.2	257.8
Increase in program expenses not related to pension	\$ 11.0	\$ 0.9	\$ 11.9

Governmental Activities

Governmental activities increased the County's net position by \$1 million. Key elements of this change are as follows:

- Revenues increased by \$5 million while expenses increased by \$10 million. Despite this fact, governmental activities kept their spending levels below revenues.
- The increase in revenue was mainly due to human services' activities. Specifically, the Children's Services fund reimbursed the Public Assistance fund more times in CY 2015 for expenses paid on the Children's Services fund's behalf. The current year reimbursements allow for more accurate, real-time reporting to ODJFS and resulted in over \$5 million in the Public Assistance fund in 2015 compared to 2014.
- The same practice mentioned above allowed for an increase in expenses in the human services sector. Expenses in the human services rose by \$7 million.
- The public safety sector also had an increase in spending of almost \$5 million. A large part of the increase was due to the Sheriff's jail roof replacement project that began in early 2015.

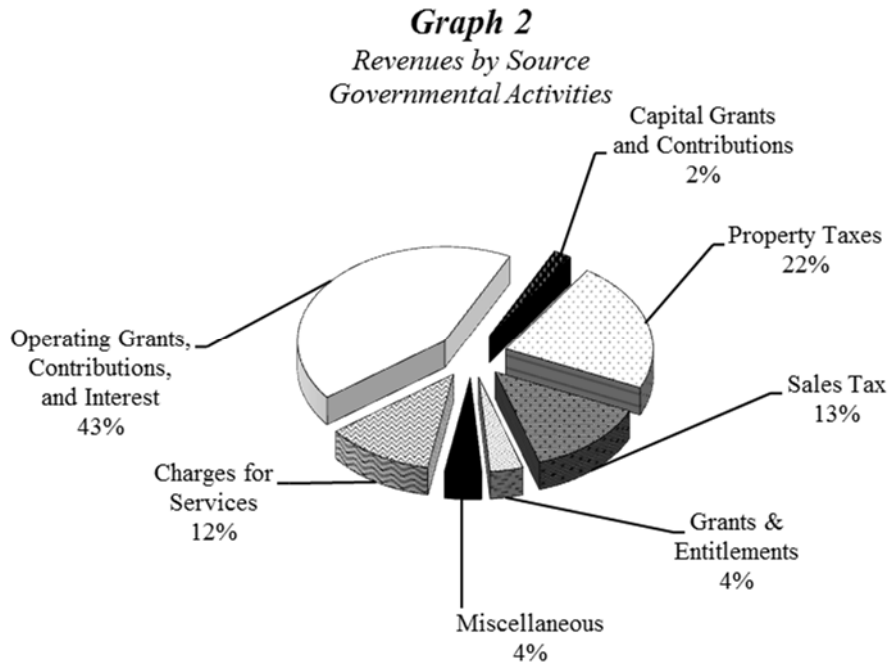
Graph 1
Expenses and Program Revenues
Governmental Activities (Amounts in Millions)



STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2015

The health program accounted for \$83 million or 34 percent of total governmental expenses. The next largest program was human services, accounting for \$60 million or 24 percent of the total expenses for governmental activities.



Operating grants were the largest type of program revenue, accounting for \$105 million or 42 percent of total governmental activities revenues. The major recipients of intergovernmental program revenues were the Board of DD - \$21 million, Public Assistance - \$21 million, the Children Services Board - \$18 million and the Mental Health Board - \$22 million. Direct charges to users of governmental services, another type of program revenue, made up \$29 million or 12 percent of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

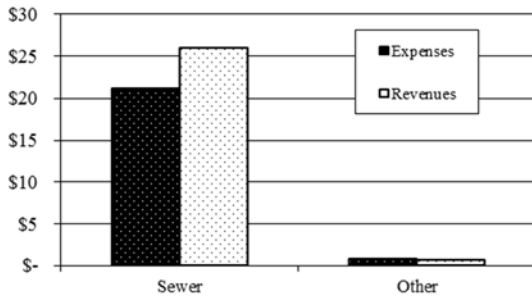
Property tax revenues account for \$55 million or 22 percent of total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$28 million, the Children Services Board - \$8 million, the Mental Health Board - \$6 million and the General Fund - \$13 million.

STARK COUNTY, OHIO

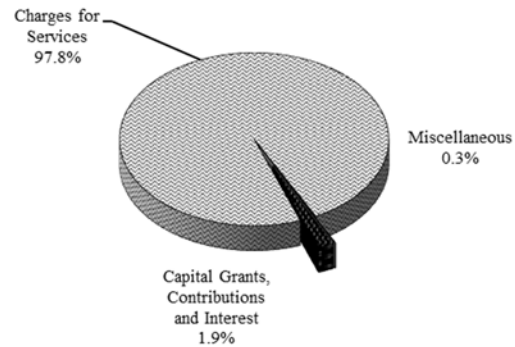
Management's Discussion and Analysis
For the Year Ended December 31, 2015

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 97 percent.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

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

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$128 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 \$8 million with a total fund balance of \$17 million. Unassigned fund balance represents 49 percent of the total fund balance. This is one measurement of the general fund's liquidity which saw a decrease of 25 percent from 2014. During 2015, the fund balance of the general fund saw a slight increase. There was a \$2 million increase in revenue coupled with a \$1 million reduction in expenditures. This gave the general fund an opportunity to continue investment in building improvement, without decreasing its net position, by transferring \$4 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 \$2 million from 2014. Personal services decreased by \$2 million in 2015 due to the Employee Retirement Incentive Plan that was administered in 2014 by OPERS. Personal service expenditures were bolstered in 2014 due to higher separation pays and then reduced in 2015 due to the absence of those separation pays along with a significant decrease in staff.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2015*

The Mental Health and Recovery Services Board fund balance decreased by \$2 million in 2015. This was caused by a \$2 million increase in client services and consultation for new program initiatives during the year.

The Children's Services fund balance decreased by \$3 million from 2014. The main cause of the decrease was an increase of \$5 million in expenditures. In an effort to refund the Public Assistance fund in the timeliest manner, the Children's Services fund increased the amount of quarters it reimburses the PA fund during 2015 compared to 2014. This allows for more precise reporting to the Ohio Department of Job and Family Services and results in less cash draws for the PA fund for liquidity deficiencies.

The Public Assistance fund saw a \$1 million increase in its fund balance in 2015. As explained above, the Public Assistance fund received \$5 million more in quarterly reimbursements for expenditures made on behalf of the Children Services fund during 2015 compared to 2014. The increase in these current year refunds have been made possible by progressively efficient accounting practices of the fund's staff.

The Justice System Sales Tax fund balance decreased by \$.5 million. Sales tax revenue saw an increase of \$.6 million while total expenditures increased by almost \$6 million. The largest reason for the slight decrease in fund balance is due to the \$4 million in funding for the Prosecutor and Public Defender budgets during 2015. Over \$2 million was spent on the jail roof replacement project as well.

Proprietary Funds

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

Unrestricted net position of the sewer fund at the end of the year amounted to \$26 million. There was a \$4.8 million increase in net position. With an increase in charges for services coupled with a \$.5 million capital grant award, the Sewer fund was still able to increase its net position despite the rise in expenditures. The capital grant was awarded by the Ohio Public Works Commission to help finance the ongoing CIPP trunk-line repair project southeast of Belden Village.

There was a \$1 million rise in contractual services due to various contractual commitments with surrounding local governments for assistance in the preservation and upgrade of County treatment plants.

It should also be noted the Auditor's License Bureau was sold in the first quarter of 2014. The remaining cash balance will be transferred to the General fund in 2016 through resolution.

GENERAL FUND BUDGETING HIGHLIGHTS

Actual revenues and other financing sources were almost \$3 million higher than final budgeted revenues and other financing sources. While almost every single revenue stream came in above projections, reimbursement income and investment income were the most noteworthy. The reimbursement income was higher than anticipated due to a large settlement check that was received for the Board of Election's water damage claim from 2013. Investment income was up due to the rising average yield for the County investment portfolio. The beginning rate in 2014 was 0.63 percent. By the end of 2015, the rate was 1.10 percent.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2015

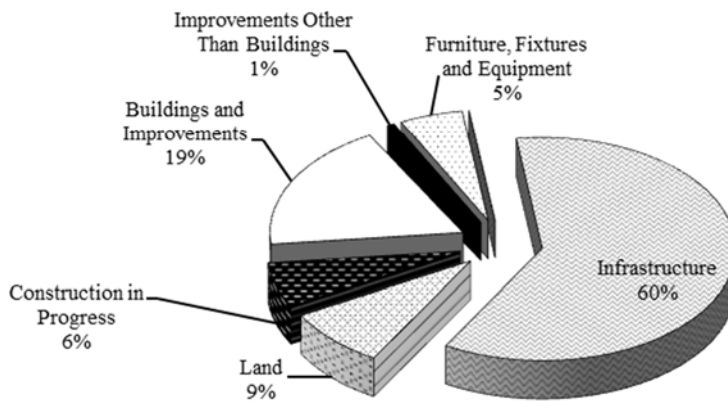
Actual expenditures were almost \$2 million less than final budgeted expenditures. With forecasted revenue streams showing significant decreases in the following years, the County was able to reduce expenditures by moving the Prosecutor and Public Defender budgets to the Criminal Justice Sales Tax fund. Their budgets combine for a total of almost \$4 million.

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, 2015 amounts to \$331 million (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, improvements other than buildings, furniture, fixtures, and equipment, sewer rights, infrastructure, and construction in progress. The total decrease in the County's investment in capital assets for the current fiscal year was less than 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.

Graph 5
Capital Assets
Governmental Activities



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

- Roads that were resurfaced included Freshley Avenue, High Mill Avenue and Middlebranch Avenue.
- The Engineer's office completed three different bridge replacements during 2015. The bridge projects included the 55th Street Bridge and Road Improvement project, the Greenbower Street Bridge project, and the Warner Avenue Bridge project. The Market Avenue Improvement project was also completed in Hartville, Ohio.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2015

- Other projects that were completed during 2015 were the Courthouse Plaza renovation and the County Office Building Façade Repair project. The County Office Building Garage renovation was close to being completed and expected to be in use during 2016.
- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$12 million in the Governmental Activities and \$2 million in the Business-Type Activities.

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

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Land	\$ 16.4	\$ 16.3	\$ 0.6	\$ 0.6	\$ 17.0	\$ 16.9
Construction in Progress	12.1	15.4	2.4	2.2	14.5	17.6
Buildings and Improvements	35.4	36.4	3.8	2.4	39.2	38.8
Improvements Other Than Buildings	1.1	0.6	0.2	0.3	1.3	0.9
Furniture, Fixtures and Equipment	10.1	9.7	1.1	1.2	11.2	10.9
Sewer Rights	-	-	22.1	22.8	22.1	22.8
Infrastructure	115.1	109.4	111.0	114.6	226.1	224.0
Total	\$ 190.2	\$ 187.8	\$ 141.2	\$ 144.1	\$ 331.4	\$ 331.9

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

Debt

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

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

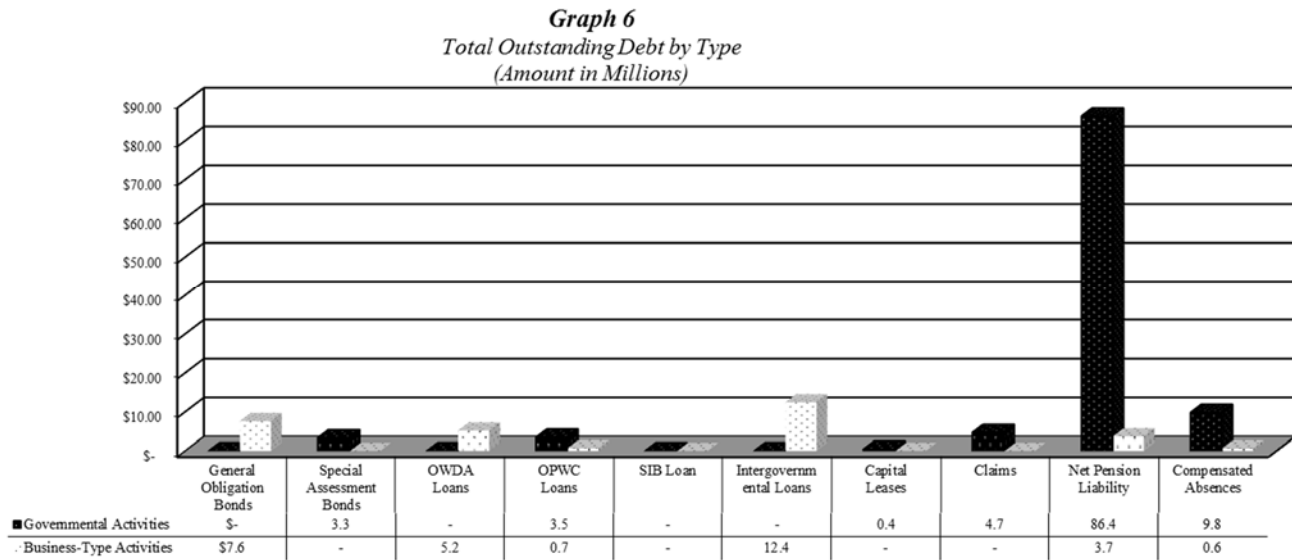
	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	<u>2015</u>	<u>2014 Restated</u>	<u>2015</u>	<u>2014 Restated</u>	<u>2015</u>	<u>2014 Restated</u>
General Obligation Bonds	\$ -	\$ -	\$ 7.6	\$ 9.3	\$ 7.6	\$ 9.3
Special Assessment Bonds	3.3	3.7	-	-	3.3	3.7
OWDA Loans	-	-	5.1	6.3	5.1	6.3
OPWC Loans	3.4	3.6	0.7	0.6	4.1	4.2
SIB Loan	-	0.5	-	-	-	0.5
Intergovernmental Loans	-	-	12.4	13.9	12.4	13.9
Capital Leases	0.4	-	-	-	0.4	-
Claims	4.7	5.4	-	-	4.7	5.4
Net Pension Liability	86.4	83.4	3.7	3.6	90.1	87.0
Compensated Absences	9.8	9.3	0.6	0.6	10.4	9.9
Total	\$ 108.0	\$ 105.9	\$ 30.1	\$ 34.3	\$ 138.1	\$ 140.2

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2015

The County's overall legal debt margin was \$163 million at December 31, 2015. The County's un-voted legal debt margin was \$66 million at December 31, 2015.

At December 31, 2015, the County had outstanding long-term obligations in the amount of \$108 million for the governmental activities and \$30 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 2015 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.auditor.co.stark.oh.us.



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Stark County, Ohio

Statement of Net Position

December 31, 2015

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County	
				Land Reutilization Corporation	Stark County Port Authority
Assets					
Equity in Pooled Cash and Investments	\$ 124,703,632	\$ 26,777,639	\$ 151,481,271	\$ 1,151,041	\$ 904,306
Cash and Investments in Segregated Accounts	553,138	500	553,638	-	-
Cash and Investments with Fiscal & Escrow Agents	3,494,458	21,439	3,515,897	-	-
Accounts Receivable	606,918	4,584,185	5,191,103	9,417	-
Intergovernmental Receivable	46,573,698	14,560	46,588,258	294,933	-
Property Taxes Receivable	63,205,292	-	63,205,292	-	-
Sales Taxes Receivable	7,624,056	-	7,624,056	-	-
Special Assessments Receivable	5,091,667	868,151	5,959,818	-	-
Loans Receivable	2,944,301	-	2,944,301	-	14,783,871
Internal Balances	13,267	(13,267)	-	-	-
Prepaid Items	783,405	29,533	812,938	17,695	-
Materials and Supplies Inventory	1,639,322	5,202	1,644,524	-	-
Land and Construction in Progress	28,529,948	2,959,060	31,489,008	-	-
Assets Held for Resale	-	-	-	1,773,704	-
Depreciable Capital Assets, Net	161,689,004	138,244,274	299,933,278	-	-
Net Pension Asset (see Note 11)	241,019	11,242	252,261	-	-
Total Assets	447,693,125	173,502,518	621,195,643	3,246,790	15,688,177
Deferred Outflow of Resources					
Pension	14,614,108	645,401	15,259,509	-	-
Liabilities					
Accounts Payable	4,406,990	154,135	4,561,125	8,950	-
Accrued Wages	3,531,641	160,428	3,692,069	-	-
Contracts Payable	2,136,464	337,490	2,473,954	-	-
Retainage Payable	1,059,700	21,439	1,081,139	-	-
Intergovernmental Payable	2,571,809	799,086	3,370,895	44,721	-
Deposits Held and Due to Others	-	500	500	-	-
Long-Term Liabilities:					
Due Within One Year	8,737,787	4,573,791	13,311,578	-	-
Due in More Than One Year					
Net Pension Liability (see Note 11)	86,360,332	3,659,509	90,019,841	-	-
Other Amounts Due in More Than One Year	12,870,227	21,839,007	34,709,234	-	14,783,871
Total Liabilities	121,674,950	31,545,385	153,220,335	53,671	14,783,871
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	57,099,079	-	57,099,079	-	-
Pension	2,020,133	67,721	2,087,854	-	-
Total Deferred Inflows of Resources	59,119,212	67,721	59,186,933	-	-
Net Position					
Net Investment in Capital Assets	185,091,691	115,107,013	300,198,704	-	-
Restricted For:					
Debt Service	2,164,426	-	2,164,426	-	-
Capital Projects	6,025,095	-	6,025,095	-	-
Road and Bridge Repair and Maintenance	8,371,563	-	8,371,563	-	-
Real Estate Assessment	3,677,049	-	3,677,049	-	-
Community Development	5,828,058	-	5,828,058	-	-
Public Safety	23,635,563	-	23,635,563	-	-
Health and Human Services	91,287,921	-	91,287,921	-	-
Special Programs	5,514,069	-	5,514,069	-	-
Unrestricted	(50,082,364)	27,427,800	(22,654,564)	3,193,119	904,306
Total Net Position	\$ 281,513,071	\$ 142,534,813	\$ 424,047,884	\$ 3,193,119	\$ 904,306

See accompanying notes to the basic financial statements.

Stark County, Ohio
Statement of Activities
For the Year Ended December 31, 2015

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Primary Government				
Governmental Activities				
General Government				
Legislative and Executive	\$ 28,211,176	\$ 13,998,456	\$ 83,735	\$ -
Judicial	16,924,005	6,620,890	1,063,503	-
Public Safety	33,410,168	5,462,101	4,574,155	-
Public Works	24,495,192	144,494	15,799,294	5,213,633
Health	83,135,296	1,902,404	43,618,842	-
Human Services	60,254,313	1,225,577	39,656,298	-
Interest and Fiscal Charges	191,168	-	-	-
Total Governmental Activities	<u>246,621,318</u>	<u>29,353,922</u>	<u>104,795,827</u>	<u>5,213,633</u>
Business-Type Activities				
Sewer	21,168,737	25,445,985	-	510,000
Water	871,128	706,998	-	-
Molly	27,336	-	-	-
Sheriff's Webcheck	11,906	29,628	29,880	-
Total Business-Type Activities	<u>22,079,107</u>	<u>26,182,611</u>	<u>29,880</u>	<u>510,000</u>
Total Primary Government	<u>\$ 268,700,425</u>	<u>\$ 55,536,533</u>	<u>\$ 104,825,707</u>	<u>\$ 5,723,633</u>
Component Unit				
Stark County Land Reutilization Corporation	1,173,652	-	677,691	-
Stark County Port Authority	1,398,529	299,225	1,023,947	-
Total Component Units	<u>\$ 2,572,181</u>	<u>\$ 299,225</u>	<u>\$ 1,701,638</u>	<u>\$ -</u>

General Revenues:

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

Total General Revenues

Change in Net Position

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

Net Position End of Year

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
\$ (14,128,985)	\$ -	(14,128,985)	\$ -	\$ -
(9,239,612)	-	(9,239,612)	-	-
(23,373,912)	-	(23,373,912)	-	-
(3,337,771)	-	(3,337,771)	-	-
(37,614,050)	-	(37,614,050)	-	-
(19,372,438)	-	(19,372,438)	-	-
(191,168)	-	(191,168)	-	-
(107,257,936)	-	(107,257,936)	-	-
-	4,787,248	4,787,248	-	-
-	(164,130)	(164,130)	-	-
-	(27,336)	(27,336)	-	-
-	47,602	47,602	-	-
-	4,643,384	4,643,384	-	-
(107,257,936)	4,643,384	(102,614,552)	-	-
-	-	-	(495,961)	-
-	-	-	-	(75,357)
-	-	-	(495,961)	(75,357)
12,657,423	-	12,657,423	-	-
28,309,379	-	28,309,379	-	-
554,030	-	554,030	-	-
5,741,567	-	5,741,567	-	-
8,101,348	-	8,101,348	-	-
32,906,197	-	32,906,197	-	-
8,875,245	-	8,875,245	773,109	-
-	-	-	1,615,200	-
1,042,676	-	1,042,676	2,019	2,664
9,897,609	47,019	9,944,628	52,832	-
108,085,474	47,019	108,132,493	2,443,160	2,664
827,538	4,690,403	5,517,941	1,947,199	(72,693)
280,685,533	137,844,410	418,529,943	1,245,920	976,999
\$ 281,513,071	\$ 142,534,813	\$ 424,047,884	\$ 3,193,119	\$ 904,306

See accompanying notes to the basic financial statements.

Stark County, Ohio

Balance Sheet

Governmental Funds

December 31, 2015

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
Assets						
Equity in Pooled Cash and Investments	\$ 16,647,277	\$ 36,030,732	\$ 10,618,924	\$ 12,030,381	\$ 4,328,830	\$ 9,813,052
Cash and Investments in Segregated Accounts	508,027	-	-	45,111	-	-
Cash and Investments with Fiscal & Escrow Agents	497,646	2,434,758	-	-	-	-
Accounts Receivable	401,472	28,502	-	-	-	-
Intergovernmental Receivable	4,056,217	8,444,621	5,798,308	4,112,961	12,488,510	-
Taxes Receivable	15,255,613	31,763,464	6,495,796	9,069,246	-	-
Sales Taxes Receivable	-	-	-	-	-	7,624,056
Special Assessments Receivable	-	-	-	-	-	-
Loans Receivable	-	-	-	-	-	-
Interfund Receivable	-	-	-	-	-	-
Prepaid Items	155,233	144,341	11,700	179,789	210,766	33,154
Materials and Supplies Inventory	103,948	184,593	7,847	-	283,967	120,920
Total Assets	\$ 37,625,433	\$ 79,031,011	\$ 22,932,575	\$ 25,437,488	\$ 17,312,073	\$ 17,591,182
Liabilities						
Accounts Payable	\$ 377,757	\$ 374,542	\$ 2,254,281	\$ 628,864	\$ 204,258	\$ 169,545
Accrued Wages	660,339	824,176	84,808	149,187	775,270	615,924
Contracts Payable	408,942	38,881	9,688	-	8,172	315,717
Retainage Payable	497,646	-	-	-	-	-
Intergovernmental Payable	386,859	386,891	84,411	152,902	336,340	328,481
Interfund Payable	-	-	-	-	-	-
Total Liabilities	2,331,543	1,624,490	2,433,188	930,953	1,324,040	1,429,667
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	13,832,994	28,678,987	5,843,842	8,181,378	-	-
Unavailable Revenue	4,334,990	8,602,297	5,559,715	4,214,145	9,410,251	2,984,213
Total Deferred Inflows of Resources	18,167,984	37,281,284	11,403,557	12,395,523	9,410,251	2,984,213
Fund Balances						
Nonspendable	1,254,896	328,934	19,547	179,789	494,733	154,074
Restricted	-	39,796,303	9,076,283	11,931,223	6,083,049	13,023,228
Committed	2,502,206	-	-	-	-	-
Assigned	4,905,509	-	-	-	-	-
Unassigned	8,463,295	-	-	-	-	-
Total Fund Balances	17,125,906	40,125,237	9,095,830	12,111,012	6,577,782	13,177,302
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 37,625,433	\$ 79,031,011	\$ 22,932,575	\$ 25,437,488	\$ 17,312,073	\$ 17,591,182

See accompanying notes to the basic financial statements.

All Other Governmental Funds	Total Governmental Funds
\$ 25,143,412	\$ 114,612,608
-	553,138
562,054	3,494,458
176,944	606,918
11,673,081	46,573,698
621,173	63,205,292
-	7,624,056
5,091,667	5,091,667
2,944,301	2,944,301
91,123	91,123
48,422	783,405
<u>938,047</u>	<u>1,639,322</u>
<u>\$ 47,290,224</u>	<u>\$ 247,219,986</u>
\$ 395,662	\$ 4,404,909
411,858	3,521,562
1,355,064	2,136,464
562,054	1,059,700
300,021	1,975,905
<u>77,856</u>	<u>77,856</u>
<u>3,102,515</u>	<u>13,176,396</u>
561,878	57,099,079
<u>13,388,307</u>	<u>48,493,918</u>
<u>13,950,185</u>	<u>105,592,997</u>
986,469	3,418,442
24,611,566	104,521,652
5,126,179	7,628,385
6,775	4,912,284
<u>(493,465)</u>	<u>7,969,830</u>
<u>30,237,524</u>	<u>128,450,593</u>
<u>\$ 47,290,224</u>	<u>\$ 247,219,986</u>

*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2015*

Total Governmental Fund Balances \$ 128,450,593

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

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

Special Assessments Receivable	\$ 5,091,667	
Property Taxes Receivable	8,336,156	
Sales Tax Receivable	2,984,213	
Intergovernmental Receivable	<u>32,081,882</u>	48,493,918

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

Net Pension Asset (net of internal service)	240,445	
Deferred Outflows - Pension (net of internal service)	14,581,135	
Deferred Inflows - Pension (net of internal service)	(2,016,673)	
Net Pension Liability (net of internal service)	<u>(86,173,371)</u>	(73,368,464)

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

Compensated Absences *	(9,766,945)	
Special Assessment Bonds	(3,309,267)	
Capital Leases	(386,165)	
OPWC Loans	<u>(3,454,899)</u>	(16,917,276)

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

190,218,952

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.

4,635,348

Net Position of Governmental Activities

\$ 281,513,071

* Excludes \$16,928 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, 2015

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
Revenues						
Property Taxes	\$ 12,702,665	\$ 28,203,488	\$ 5,734,611	\$ 8,024,894	\$ -	\$ -
Sales Taxes	-	-	-	-	-	28,700,995
Special Assessments	-	-	-	-	-	-
Charges for Services	16,777,068	1,105,506	-	1,225,577	-	-
Licenses and Permits	40,340	-	-	-	-	-
Fines and Forfeitures	484,421	-	-	-	-	-
Intergovernmental	9,099,826	22,367,331	22,641,320	18,072,730	21,721,161	-
Interest	1,042,256	-	-	-	-	-
Rent	315,833	-	-	-	-	-
Other	1,748,755	1,523,439	216,659	86,180	5,638,624	55,841
Total Revenues	42,211,164	53,199,764	28,592,590	27,409,381	27,359,785	28,756,836
Expenditures						
Current:						
General Government						
Legislative and Executive	19,719,311	-	-	-	-	6,579,048
Judicial	12,433,510	-	-	-	-	213,550
Public Safety	3,780,232	-	-	-	-	22,478,458
Public Works	14,125	-	-	-	-	-
Health	-	51,728,971	30,899,324	-	-	-
Human Services	2,170,178	-	-	30,866,824	26,004,847	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	137,681	-	-	-	-
Interest and Fiscal Charges	-	4,032	-	-	-	-
Total Expenditures	38,117,356	51,870,684	30,899,324	30,866,824	26,004,847	29,271,056
Excess of Revenues Over (Under) Expenditures	4,093,808	1,329,080	(2,306,734)	(3,457,443)	1,354,938	(514,220)
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	39,554	-	-	-	-	-
Inception of Capital Lease	-	523,846	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	(4,000,000)	(70,000)	-	-	-	-
Total Other Financing Sources (Uses)	(3,960,446)	453,846	-	-	-	-
Net Change in Fund Balance	133,362	1,782,926	(2,306,734)	(3,457,443)	1,354,938	(514,220)
Fund Balance Beginning of Year (Restated, See Note 2U)	16,992,544	38,342,311	11,402,564	15,568,455	5,222,844	13,691,522
Fund Balance End of Year	\$ 17,125,906	\$ 40,125,237	\$ 9,095,830	\$ 12,111,012	\$ 6,577,782	\$ 13,177,302

See accompanying notes and accountant's compilation report.

All Other Governmental Funds	Total Governmental Funds
\$ 551,473	\$ 55,217,131
4,050,365	32,751,360
620,236	620,236
8,622,374	27,730,525
211,554	251,894
571,243	1,055,664
25,527,503	119,429,871
920	1,043,176
-	315,833
633,481	9,902,979
<u>40,789,149</u>	<u>248,318,669</u>
4,645,759	30,944,118
4,331,798	16,978,858
5,645,573	31,904,263
18,553,581	18,567,706
786,573	83,414,868
524,503	59,566,352
7,474,888	7,474,888
1,082,600	1,220,281
187,136	191,168
<u>43,232,411</u>	<u>250,262,502</u>
<u>(2,443,262)</u>	<u>(1,943,833)</u>
96,791	136,345
-	523,846
4,070,000	4,070,000
-	(4,070,000)
<u>4,166,791</u>	<u>660,191</u>
1,723,529	(1,283,642)
<u>28,513,995</u>	<u>129,734,235</u>
<u>\$ 30,237,524</u>	<u>\$ 128,450,593</u>

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities December 31, 2015

Net change in fund balances - Total Government Funds	\$ (1,283,642)
<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.	(869,813)
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. *	(507,530)
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	\$ 15,812,525
Depreciation Expense	<u>(13,162,840)</u>
	2,649,685
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.	(207,553)
Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,220,281
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.	9,845,770
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.	(8,910,279)
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.	(585,535)
Proceeds from capital leases provide current financial resources to government funds, but increase long term liabilities on the statement of net position	<u>(523,846)</u>
<i>Change in Net Position of Governmental Activities</i>	<u>\$ 827,538</u>

* Excludes \$(1,821) 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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive/(Negative)
Revenues				
Property and Other Local Taxes	\$12,584,677	\$12,584,677	\$12,702,665	\$ 117,988
Charges for Services	8,855,800	9,755,800	10,794,241	1,038,441
Licenses and Permits	38,000	38,000	40,340	2,340
Fines and Forfeitures	479,500	479,500	488,298	8,798
Intergovernmental	7,966,475	7,966,475	8,635,119	668,644
Interest	1,020,000	1,020,000	1,288,679	268,679
Rentals	400,000	400,000	313,375	(86,625)
Other	245,000	545,000	1,358,716	813,716
Total Revenues	31,589,452	32,789,452	35,621,433	2,831,981
Expenditures				
Current:				
General Government -				
Legislative and Executive	23,489,040	25,650,186	24,253,857	1,396,329
Judicial	11,297,404	11,282,570	10,944,736	337,834
Public Safety	963,251	963,251	899,962	63,289
Public Works	6,234	18,234	17,954	280
Human Services	2,136,677	2,486,676	2,403,011	83,665
Total Expenditures	37,892,606	40,400,917	38,519,520	1,881,397
Deficiency of Revenues Under Expenditures	(6,303,154)	(7,611,465)	(2,898,087)	4,713,378
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	39,554	39,554
Transfers In	750,000	1,550,000	1,619,564	69,564
Transfers Out	-	(4,000,000)	(4,000,000)	-
Total Other Financing Sources (Uses)	750,000	(2,450,000)	(2,340,882)	109,118
Net Change in Fund Balance	(5,553,154)	(10,061,465)	(5,238,969)	4,822,496
Fund Balance at Beginning of Year	7,659,944	7,659,944	7,659,944	-
Prior Year Encumbrances Appropriated	3,361,622	3,361,622	3,361,622	-
Fund Balance at End of Year	\$ 5,468,412	\$ 960,101	\$ 5,782,597	\$ 4,822,496

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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive/(Negative)
Revenues				
Property and Other Local Taxes	\$ 27,625,000	\$ 27,625,000	\$ 28,203,488	\$ 578,488
Charges for Services	-	-	1,105,506	1,105,506
Intergovernmental	25,544,047	25,544,047	20,145,214	(5,398,833)
Other	-	-	1,498,580	1,498,580
Total Revenues	<u>53,169,047</u>	<u>53,169,047</u>	<u>50,952,788</u>	<u>(2,216,259)</u>
Expenditures				
Current:				
Health	54,307,066	54,307,068	52,020,418	2,286,650
Deficiency of Revenues Under Expenditures	(1,138,019)	(1,138,021)	(1,067,630)	70,391
Other Financing Use				
Transfers Out	(260,000)	(260,000)	(70,000)	190,000
Net Change in Fund Balance	(1,398,019)	(1,398,021)	(1,137,630)	260,391
Fund Balance Beginning of Year	33,089,639	33,089,639	33,089,639	-
Prior Year Encumbrances Appropriated	<u>1,384,195</u>	<u>1,384,195</u>	<u>1,384,195</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 33,075,815</u>	<u>\$ 33,075,813</u>	<u>\$ 33,336,204</u>	<u>\$ 260,391</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive/(Negative)
Revenues				
Property and Other Local Taxes	\$ 5,946,071	\$ 5,946,071	\$ 5,734,611	\$ (211,460)
Intergovernmental	22,053,694	22,053,694	22,435,117	381,423
Other	<u>577,458</u>	<u>577,458</u>	<u>216,659</u>	<u>(360,799)</u>
Total Revenues	<u>28,577,223</u>	<u>28,577,223</u>	<u>28,386,387</u>	<u>(190,836)</u>
Expenditures				
Current:				
Health	<u>38,347,078</u>	<u>38,347,078</u>	<u>36,863,906</u>	<u>1,483,172</u>
Net Change in Fund Balance	(9,769,855)	(9,769,855)	(8,477,519)	1,292,336
Fund Balance Beginning of Year	3,979,749	3,979,749	3,979,749	-
Prior Year Encumbrances Appropriated	<u>7,763,800</u>	<u>7,763,800</u>	<u>7,763,800</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,973,694</u>	<u>\$ 1,973,694</u>	<u>\$ 3,266,030</u>	<u>\$ 1,292,336</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive/(Negative)
Revenues				
Property and Other Local Taxes	\$ 7,999,526	\$ 7,999,526	\$ 8,024,894	\$ 25,368
Charges for Services	-	-	1,347,972	1,347,972
Intergovernmental	18,611,638	18,611,638	17,888,521	(723,117)
Other	53,906	53,906	86,180	32,274
Total Revenues	<u>26,665,070</u>	<u>26,665,070</u>	<u>27,347,567</u>	<u>682,497</u>
Expenditures				
Current:				
Human Services	34,365,484	39,653,484	34,569,300	5,084,184
Net Change in Fund Balance	(7,700,414)	(12,988,414)	(7,221,733)	5,766,681
Fund Balance Beginning of Year	11,987,938	11,987,938	11,987,938	-
Prior Year Encumbrances Appropriated	3,269,769	3,269,769	3,269,769	-
Fund Balance End of Year	<u>\$ 7,557,293</u>	<u>\$ 2,269,293</u>	<u>\$ 8,035,974</u>	<u>\$ 5,766,681</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, 2015

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive/(Negative)
Revenues				
Intergovernmental	\$ 28,559,499	\$ 28,559,499	\$ 29,054,584	\$ 495,085
Other	5,000,000	7,191,643	5,639,719	(1,551,924)
Total Revenues	<u>33,559,499</u>	<u>35,751,142</u>	<u>34,694,303</u>	<u>(1,056,839)</u>
Expenditures				
Current:				
Human Services	36,542,149	39,233,792	36,655,668	2,578,124
Net Change in Fund Balance	(2,982,650)	(3,482,650)	(1,961,365)	1,521,285
Fund Balance Beginning of Year	2,236,964	2,236,964	2,236,964	-
Prior Year Encumbrances Appropriated	1,696,569	1,696,569	1,696,569	-
Fund Balance End of Year	<u>\$ 950,883</u>	<u>\$ 450,883</u>	<u>\$ 1,972,168</u>	<u>\$ 1,521,285</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, 2015*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive/(Negative)
Revenues				
Permissive Sales Tax	\$ 25,000,000	\$ 25,000,000	\$ 28,772,692	\$ 3,772,692
Other	-	-	55,841	55,841
Total Revenues	<u>25,000,000</u>	<u>25,000,000</u>	<u>28,828,533</u>	<u>3,828,533</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive	7,090,136	7,090,136	6,769,132	321,004
Public Safety	25,429,930	25,768,872	23,060,182	2,708,690
Total Expenditures	<u>32,520,066</u>	<u>32,859,008</u>	<u>29,829,314</u>	<u>3,029,694</u>
Net Change in Fund Balance	(7,520,066)	(7,859,008)	(1,000,781)	6,858,227
Fund Balance Beginning of Year	6,392,603	6,392,603	6,392,603	-
Prior Year Encumbrances Appropriated	<u>3,263,937</u>	<u>3,263,937</u>	<u>3,263,937</u>	-
Fund Balance End of Year	<u>\$ 2,136,474</u>	<u>\$ 1,797,532</u>	<u>\$ 8,655,759</u>	<u>\$ 6,858,227</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fund Net Position

Proprietary Funds

December 31, 2015

	Enterprise Funds			Governmental Activities -
	Sewer	Other Enterprise Funds	Total	Internal Service Fund
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 25,432,217	\$ 1,345,422	\$ 26,777,639	\$ 10,091,024
Cash and Investments in Segregated Accounts	500	-	500	-
Cash and Investments with Escrow Agents	21,439	-	21,439	-
Accounts Receivable	4,534,834	49,351	4,584,185	-
Intergovernmental Receivable	-	14,560	14,560	-
Special Assessments Receivable	868,151	-	868,151	-
Prepaid Items	29,533	-	29,533	-
Materials and Supplies Inventory	5,202	-	5,202	-
Total Current Assets	30,891,876	1,409,333	32,301,209	10,091,024
Non-Current Assets:				
Land and Construction in Progress	2,959,060	-	2,959,060	-
Depreciable Capital Assets, Net	132,006,047	6,238,227	138,244,274	-
Net Pension Asset (See Note 11)	10,817	425	11,242	574
Total Non-Current Assets	134,975,924	6,238,652	141,214,576	574
Total Assets	165,867,800	7,647,985	173,515,785	10,091,598
Deferred Outflow of Resources				
Pension	620,994	24,407	645,401	32,973
Liabilities				
Current Liabilities:				
Accounts Payable	116,721	37,414	154,135	2,081
Accrued Wages	153,858	6,570	160,428	10,079
Contracts Payable	337,490	-	337,490	-
Retainage Payable	21,439	-	21,439	-
Intergovernmental Payable	796,391	2,695	799,086	595,904
Deposits Held and Due to Other Funds	500	-	500	-
Interfund Payable	13,267	-	13,267	-
Claims Payable	-	-	-	1,920,163
Compensated Absences Payable	112,419	1,642	114,061	-
Intergovernmental Loans Payable	1,467,375	-	1,467,375	-
OPWC Loans Payable	101,014	-	101,014	-
OWDA Loans Payable	1,117,997	-	1,117,997	-
General Obligation Bonds Payable	1,693,344	80,000	1,773,344	-
Total Current Liabilities	5,931,815	128,321	6,060,136	2,528,227
Long-Term Liabilities:				
Compensated Absences Payable - Net of Current Portion	509,903	12,564	522,467	16,928
Intergovernmental Loans Payable - Net of Current Portion	10,921,058	-	10,921,058	-
Claims Payable - Net of Current Portion	-	-	-	2,753,647
OPWC Loans Payable - Net of Current Portion	560,966	-	560,966	-
OWDA Loans Payable - Net of Current Portion	4,036,547	-	4,036,547	-
General Obligation Bonds Payable - Net of Current Portion	5,797,969	-	5,797,969	-
Net Pension Liability (See Note 11)	3,521,114	138,395	3,659,509	186,961
Total Long-Term Liabilities	25,347,557	150,959	25,498,516	2,957,536
Total Liabilities	31,279,372	279,280	31,558,652	5,485,763
Deferred Inflows of Resources				
Pension	65,160	2,561	67,721	3,460
Net Position				
Net Investment in Capital Assets	108,948,786	6,158,227	115,107,013	-
Unrestricted	26,195,476	1,232,324	27,427,800	4,635,348
Total Net Position	\$ 135,144,262	\$ 7,390,551	\$ 142,534,813	\$ 4,635,348

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, 2015

	Enterprise Funds		Governmental
	Sewer	Other Enterprise Funds	Internal Service Fund
Operating Revenues			
Charges for Services	\$ 25,445,985	\$ 736,626	\$ 18,406,254
Other	46,919	100	648,052
<i>Total Operating Revenues</i>	<u>25,492,904</u>	<u>736,726</u>	<u>19,054,306</u>
Operating Expenses			
Personal Services	5,196,549	222,940	270,972
Contractual Services	8,536,211	432,296	665,045
Materials and Supplies	1,318,591	15,307	3,031
Claims	-	-	19,143,523
Change in Workers Compensation Estimate	-	-	(444,001)
Depreciation	5,046,281	194,487	-
Other	125,767	13,962	1,271
<i>Total Operating Expenses</i>	<u>20,223,399</u>	<u>878,992</u>	<u>19,639,841</u>
<i>Operating Income (Loss)</i>	<u>5,269,505</u>	<u>(142,266)</u>	<u>(585,535)</u>
Non-Operating Revenues (Expense)			
Operating Grants	-	29,880	-
Loss on Disposal of Capital Assets	(12,240)	(27,103)	-
Interest and Fiscal Charges	(933,098)	(4,275)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>(945,338)</u>	<u>(1,498)</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions</i>	4,324,167	(143,764)	(585,535)
Capital Contributions	510,000	-	-
<i>Change in Net Position</i>	4,834,167	(143,764)	(585,535)
<i>Net Position Beginning of Year (Restated, See Note 2U)</i>	<u>130,310,095</u>	<u>7,534,315</u>	<u>5,220,883</u>
<i>Net Position End of Year</i>	<u>\$ 135,144,262</u>	<u>\$ 7,390,551</u>	<u>\$ 4,635,348</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2015

	Enterprise Funds			Governmental
	Sewer	Other Enterprise Funds	Totals	Activities - Internal Service Funds
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 25,461,981	\$ 775,727	\$ 26,237,708	\$ 18,406,254
Cash Received from Other Operating Receipts	46,919	100	47,019	650,351
Cash Received for Special Assessments	234,638	-	234,638	-
Cash Payments to Suppliers for Goods and Services	(1,237,819)	(15,307)	(1,253,126)	(3,031)
Cash Payments to Employees for Services and Benefits	(5,149,830)	(222,086)	(5,371,916)	(269,024)
Cash Payments for Contractual Services	(8,328,567)	(426,317)	(8,754,884)	(652,431)
Cash Payments for Claims	-	-	-	(19,662,548)
Other Cash Payments	(126,379)	(13,962)	(140,341)	(1,271)
Net Cash Provided by (Used for) Operating Activities	10,900,943	98,155	10,999,098	(1,531,700)
Cash Flows from Noncapital Financing Activities				
Operating Grants Received	-	15,320	15,320	-
Advances Out	(1,725)	-	(1,725)	-
Net Cash Provided by (Used for) Noncapital Financing Activities	(1,725)	15,320	13,595	-
Cash Flows from Capital and Related Financing Activities				
Capital Grants	510,000	-	510,000	-
Proceeds of Intergovernmental Loans	32,125	-	32,125	-
Proceeds of OPWC Loans	146,897	-	146,897	-
Payment for Capital Acquisitions	(2,060,633)	-	(2,060,633)	-
Principal Payments on Debt	(4,848,302)	(75,000)	(4,923,302)	-
Interest Payments on Debt	(933,098)	(4,275)	(937,373)	-
Net Cash Used for Capital and Related Financing Activities	(7,153,011)	(79,275)	(7,232,286)	-
Net Increase (Decrease) in Cash and Investments	3,746,207	34,200	3,780,407	(1,531,700)
Cash and Investments Beginning of Year	21,686,510	1,311,222	22,997,732	11,622,724
Cash and Investments End of Year	\$ 25,432,717	\$ 1,345,422	\$ 26,778,139	\$ 10,091,024

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)	\$ 5,269,505	\$ (142,266)	\$ 5,127,239	\$ (585,535)
Adjustments:				
Depreciation	5,046,281	194,487	5,240,768	-
(Increase) Decrease in Assets:				
Accounts Receivable	15,996	53,421	69,417	2,299
Prepaid Items	(2,301)	-	(2,301)	-
Special Assessments Receivable	234,638	-	234,638	-
Materials and Supplies Inventory	71,931	-	71,931	-
Net Pension Asset	(7,869)	(309)	(8,178)	(417)
Deferred Outflows - Pension	(178,488)	(7,015)	(185,503)	(9,477)
Increase (Decrease) in Liabilities:				
Accounts Payable	27,558	(7,698)	19,860	(238,562)
Accrued Wages	24,817	756	25,573	1,896
Claims Payable	-	-	-	(723,040)
Compensated Absences Payable	56,359	1,638	57,997	1,821
Intergovernmental Payable	197,826	(546)	197,280	11,632
Deferred Inflows - Pension	65,160	2,561	67,721	3,460
Net Pension Liability	79,530	3,126	82,656	4,223
Net Cash Provided by (Used For) Operating Activities	\$ 10,900,943	\$ 98,155	\$ 10,999,098	\$ (1,531,700)

Noncash Capital Financing Activities:

The County purchased \$337,490 and \$27,748 of capital assets on account in 2015 and 2014, respectively.

See accompanying notes to the basic financial statements.

Stark County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015

	Private Purpose Trust	Agency Funds
<i>Assets</i>		
Equity in Pooled Cash and Investments	\$ 127,640	\$ 25,205,120
Cash and Investments in Segregated Accounts	-	2,603,463
Intergovernmental Receivable	-	10,915,199
Taxes Receivable	-	371,597,725
Special Assessments Receivable	-	17,548,650
	<u>127,640</u>	<u>\$ 427,870,157</u>
<i>Total Assets</i>		
<i>Liabilities</i>		
Intergovernmental Payable	-	\$ 409,019,247
Deposits Held and Due to Others	-	3,505,576
Undistributed Monies	-	15,345,334
	<u>-</u>	<u>\$ 427,870,157</u>
<i>Total Liabilities</i>		
<i>Net Position</i>		
Held in Trust for Private Purposes	<u>\$ 127,640</u>	

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Changes in Fiduciary Net Position

Fiduciary Fund

For the Year Ended December 31, 2015

	<u>Private Purpose Trust</u>
<i>Net Position Beginning of Year (Restated, See Note 2U)</i>	\$ <u>127,640</u>
<i>Net Position End of Year</i>	\$ <u><u>127,640</u></u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Net Position

The Workshops, Incorporated - Component Unit

December 31, 2015

Assets

Cash and Cash Equivalents	\$	128,575
Accounts Receivable		533,192
Inventories		25,162
Investments		748,412
Prepaid Expenses		32,636
Property and Equipment:		
Operational Equipment		547,171
Administrative Office Equipment		117,101
Administrative Software		85,756
Administrative Office Furniture		15,894
Building Improvements		<u>38,227</u>
		804,149
Accumulated Depreciation		<u>(777,128)</u>

Total Assets \$ 1,494,998

Liabilities and Net Position

Liabilities

Accounts Payable	\$	19,283
Accrued Expenses:		
Wages		31,661
Payroll Taxes		5,271
Workers' Compensation		7,216
Sales Tax		6,385
Custodial Accounts		<u>4,704</u>
		<u>55,237</u>

Total Liabilities 74,520

Unrestricted Net Position 1,419,142

Temporarily Restricted Net Position 1,336

Total Net Position 1,420,478

Total Liabilities and Net Position \$ 1,494,998

STARK COUNTY, OHIO

Statement of Activities

The Workshops, Incorporated - Component Unit

December 31, 2015

Changes in Unrestricted Net Position

Revenues

Sales and Services	\$	2,916,238
Investment Income		27,654
Medicaid Revenue		3,958
Loss on Investments Reported at Fair Value		(47,020)
Contributions		385
In-Kind Contributions		1,590,870
Other		134,938
Total Unrestricted Revenues		<u>4,627,023</u>

Expenses

Program Services:		
Rehabilitation and Training		3,961,233
Supporting Services:		
General and Administration		551,504
Total Expenses		<u>4,512,737</u>

Change in Net Position 114,286

Net Position at Beginning of Year 1,306,192

Net Position End of Year \$ 1,420,478

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

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 26, 27 and 28 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, 2015

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

Based on these two criteria the Workshop is reflected as a component unit of the County. Separately issued financial statements can be obtained from The Workshops Incorporated, 2950 Whipple Avenue, NW, Canton, Ohio 44708.

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 21, 22 and 23 to the basic financial statements. These organizations are:

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

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

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

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

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

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

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

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

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

B. Fund Accounting

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

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

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

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

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

Enterprise 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 and expenses related to the closing of the Molly Stark Hospital.

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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

C. Measurement Focus

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

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

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

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

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized 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, 2015, but which were levied to finance 2016 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 and miscellaneous revenues. 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, 2015*

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 2015, investments were limited to federal agency securities, manuscript bonds, money markets, bonds and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost.

The County invested funds in the State Treasury Asset Reserve of Ohio (STAR Ohio) during 2015. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investments could be sold for on December 31, 2015.

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 fiscal year 2015 amounted to \$1,042,256, which includes \$969,274 assigned from other County funds.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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, 2015, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

L. Accrued Liabilities and Long-term Obligations

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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.

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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.

R. Interfund Activity

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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 2015.

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, 2015, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*.

GASB Statement No. 68 requires recognition of the entire net pension liability and a more comprehensive measure of pension expense for defined benefit pensions and defined contribution pensions provided to the employees of state and local governmental employers through pension plans that are administered through trusts or equivalent arrangements. The implementation of GASB Statement No. 68 resulted in the inclusion of net pension liability and pension expense components on the full-accrual financial statements. See below for the effect on net position as previously reported.

GASB Statement No. 71 amends paragraph 137 of GASB Statement No. 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. The provisions of this Statement are required to be applied simultaneously with the provisions of Statement 68. See below for the effect on net position as previously reported.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Restatement of Fund Balance

The County restated fund balances to correct the classification of the juvenile court gifts and donations fund.

	<i>Other Governmental Funds</i>
<i>Fund Balance, December 31, 2014</i>	<u>\$ 28,441,298</u>
<i>Adjustments:</i>	
<i>Reclass of the Juvenile Court Gifts and Donations fund</i>	<u>72,697</u>
<i>Restated Fund Balance, January 1, 2015</i>	<u>\$ 28,513,995</u>

Restatement of Net Position

The reclassification of funds and implementation of GASB Statements No. 68 and 71 had the following effect on net position as previously reported:

	Governmental Activities	Business-Type Activities	Proprietary Funds			
			Sewer	Other Enterprise Funds	Internal Service Funds	Private Purpose Trust
Net Position December 31, 2014	\$ 355,075,876	\$ 140,958,301	\$ 133,306,225	\$ 7,652,076	\$ 5,379,968	\$ 200,337
Adjustments:						
Net Pension Asset	65,684	3,064	2,948	116	157	-
Net Pension Liability	(83,445,106)	(3,576,853)	(3,441,584)	(135,269)	(182,738)	-
Deferred Outflows:						
Difference between expected and actual experience	65,056	-	-	-	-	-
Contributions subsequent to the measurement date	10,101,504	459,898	442,506	17,392	23,496	-
Deferred Inflows:						
Net difference between projected and actual earnings on pension plan investments	(1,250,178)	-	-	-	-	-
Subtotal	<u>280,612,836</u>	<u>137,844,410</u>	<u>130,310,095</u>	<u>7,534,315</u>	<u>5,220,883</u>	<u>200,337</u>
Reclass of the Juvenile Court Gifts and Donations fund	<u>72,697</u>					<u>(72,697)</u>
Restated Net Position, January 1, 2015	<u>\$ 280,685,533</u>	<u>\$ 137,844,410</u>	<u>\$ 130,310,095</u>	<u>\$ 7,534,315</u>	<u>\$ 5,220,883</u>	<u>\$ 127,640</u>

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

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).

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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

Adjustments necessary to convert the results of operations at the end of the year 2015 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	\$ 133,362	\$ 1,782,926	\$ (2,306,734)	\$ (3,457,443)	\$ 1,354,938	\$ (514,220)
Net Adjustment for Revenue Accruals	2,028,653	(2,770,822)	(206,203)	(61,814)	7,334,518	71,697
Net Adjustment for Expenditure Accruals	(1,612,163)	1,426,376	1,152,826	(31,922)	(8,294,161)	599,034
Funds Budgeted Elsewhere *	(138,283)	-	-	-	-	-
Adjustment for Encumbrances	(5,650,538)	(1,576,110)	(7,117,408)	(3,670,554)	(2,356,660)	(1,157,292)
Budget Basis	<u>\$ (5,238,969)</u>	<u>\$ (1,137,630)</u>	<u>\$ (8,477,519)</u>	<u>\$ (7,221,733)</u>	<u>\$ (1,961,365)</u>	<u>\$ (1,000,781)</u>

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

NOTE 4. FUND DEFICIT

At December 31, 2015, the Engineer's Construction capital projects fund and the Workers' Compensation internal service fund had deficit fund balances of \$493,465 and \$1,208,495 respectively, as a result of adjustments for accrued liabilities. The general fund is liable for any deficit in these funds and will provide transfers when cash is required, not when accruals occur.

NOTE 5. DEPOSITS AND INVESTMENTS

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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

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

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

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

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

A. Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. At year-end, the carrying amount of the County's deposits was \$51,512,644 and the bank balance was \$53,856,094, which includes \$30,083,139 invested in a STAR Plus account. Of the bank balance \$32,023,894 was covered by Federal depository insurance and \$21,832,200 was exposed to custodial credit risk. These balances were uninsured, but collateralized with securities held in single financial institution collateral pools in the name of the respective depository bank and pledged as a pool of collateral against all the public monies it holds. All County demand deposits were either insured or collateralized, in accordance with state law and the County's investment policy.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

B. Investments

As of December 31, 2015, the primary government had the following investments (based on quoted market prices) and maturities:

Investment Type	Fair Value	Time In Years			Portfolio %
		Less Than 1	1-2	3-5	
FHLB Notes	\$36,641,722	\$5,991,654	\$12,489,003	\$18,161,065	27.77%
FFCB Notes	26,409,909	2,752,558	9,174,846	14,482,505	20.01%
FHLM Notes	28,581,814	1,000,034	7,493,809	20,087,971	21.66%
FNMA Notes	25,915,193	499,397	7,475,685	17,940,111	19.64%
STAR Ohio	3,780,851	3,780,851	-	-	2.86%
Money Markets	1,693,220	1,693,220	-	-	1.28%
Treasury Note	7,751,676	4,496,837	995,586	2,259,253	5.87%
Bonds	1,200,000	-	700,000	500,000	0.91%
Total Investments	\$ 131,974,385	\$ 20,214,551	\$ 38,328,929	\$ 73,430,905	100.00%

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

Credit Risk – To mitigate the risk of loss due to the failure of a security issuer to pay or make timely payments of principal or interest, the County’s policy for reducing credit risk ensures that minimum credit quality ratings exist prior to the purchase of investments. The ORC limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations at the time of purchase. All federal agency notes had a rating of AAA from Standard & Poor’s and Aaa from Moody’s. Standard & Poor’s has assigned STAR Ohio an AAAM money market rating. The County had investments in five other money market accounts at year-end, each rated AAAM by Standard & Poor’s. STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2015, is 49 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015 for real and public utility property taxes represents collections of the 2014 taxes.

2015 real property taxes were levied after October 1, 2015 on the assessed value as of January 1, 2015, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2015 real property taxes are collected in and intended to finance 2016.

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. 2015 public utility property taxes which became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2015, was \$11.50 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2015 property tax receipts were based are as follows:

<i>Real Property</i>	\$ 6,211,234,220
<i>Public Utility Personal Property</i>	<u>353,274,020</u>
<i>Total Assessed Value</i>	<u>\$ 6,564,508,240</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, 2015, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2015 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 7. PERMISSIVE SALES AND USE TAX

A .5 percent sales tax was passed in the November 2011 general election. The proceeds of the tax were credited to the Justice System Sales Tax Fund. Permissive sales and use taxes revenue recognized in 2015 totaled \$32,751,360 including monies attributable to state motor vehicle licensing sales. \$28,700,995 of this total was attributable to the County sales and use tax.

NOTE 8. RECEIVABLES

Receivables at December 31, 2015 consisted of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

NOTE 9. RISK MANAGEMENT

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

The County has elected to provide medical benefits through a self-insured program. Maintenance of these benefits is accounted for in the Self Insurance internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$150,000 per individual and \$23,544,121 for the County as a whole. Incurred but unreported claims of \$1,591,162 as of December 31, 2015 were accrued as a liability.

The County participated in the State Workers' Compensation retrospective rating and payment system during 2015. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$3,082,648 have been accrued as a liability at December 31, 2015. Effective January 1, 2016, the County started participating in the State Workers' Compensation prospective rating plan.

The total claims liability of \$4,673,810 reported in the internal service funds at December 31, 2015, 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 2014 and 2015 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2014	\$ 5,463,611	\$ 18,818,960	\$ 18,885,721	\$ 5,396,850
2015	5,396,850	18,939,508	19,662,548	4,673,810

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2015 was as follows:

	<i>Balance 1/1/2015</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance 12/31/2015</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 16,280,514	\$ 130,116	\$ (12,000)	\$ 16,398,630
<i>Construction in progress</i>	15,428,868	11,624,113	(14,921,663)	12,131,318
<i>Total capital assets not being depreciated</i>	<u>31,709,382</u>	<u>11,754,229</u>	<u>(14,933,663)</u>	<u>28,529,948</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	85,645,940	1,426,765	(110,708)	86,961,997
<i>Improvements other than buildings</i>	2,229,112	655,882	(45,700)	2,839,294
<i>Furniture, fixtures and equipment</i>	39,723,709	2,867,574	(1,581,953)	41,009,330
<i>Infrastructure</i>	<u>193,849,721</u>	<u>14,029,738</u>	<u>(1,315,542)</u>	<u>206,563,917</u>
<i>Total other capital assets</i>	<u>321,448,482</u>	<u>18,979,959</u>	<u>(3,053,903)</u>	<u>337,374,538</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(49,260,560)	(2,305,428)	51,822	(51,514,166)
<i>Improvements other than buildings</i>	(1,632,431)	(130,157)	45,700	(1,716,888)
<i>Furniture, fixtures and equipment</i>	(30,001,388)	(2,528,167)	1,581,332	(30,948,223)
<i>Infrastructure</i>	<u>(84,486,665)</u>	<u>(8,199,088)</u>	<u>1,179,496</u>	<u>(91,506,257)</u>
<i>Total accumulated depreciation</i>	<u>(165,381,044)</u>	<u>(13,162,840)</u>	<u>2,858,350</u>	<u>(175,685,534)</u>
<i>Other capital assets, net</i>	<u>156,067,438</u>	<u>5,817,119</u>	<u>(195,553)</u>	<u>161,689,004</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 187,776,820</u>	<u>\$ 17,571,348</u>	<u>\$ (15,129,216)</u>	<u>\$ 190,218,952</u>

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
<i>Legislative and Executive</i>	\$ 818,149	<i>Sewer</i>	\$ 5,046,281
<i>Judicial</i>	176,682	<i>Other</i>	<u>194,487</u>
<i>Public Safety</i>	1,587,925	<i>Total Depreciation Expense</i>	<u>\$ 5,240,768</u>
<i>Public Works</i>	9,412,957		
<i>Health</i>	994,091		
<i>Human Services</i>	<u>173,036</u>		
<i>Total Depreciation Expense</i>	<u>\$ 13,162,840</u>		

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Capital Asset activity for the year ending December 31, 2015 continued:

	<i>Balance</i> <i>1/1/2015</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <i>12/31/2015</i>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 606,727	\$ -	\$ (26,400)	\$ 580,327
<i>Construction in progress</i>	2,244,069	1,741,251	(1,606,587)	2,378,733
<i>Total capital assets not being depreciated</i>	<u>2,850,796</u>	<u>1,741,251</u>	<u>(1,632,987)</u>	<u>2,959,060</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	7,908,728	1,618,502	(1,177,800)	8,349,430
<i>Improvements other than buildings</i>	1,268,813	-	(2,000)	1,266,813
<i>Furniture, fixtures and equipment</i>	5,734,808	309,831	(139,653)	5,904,986
<i>Sewer Rights</i>	29,923,863	32,125	-	29,955,988
<i>Infrastructure</i>	193,779,992	275,253	-	194,055,245
<i>Total other capital assets</i>	<u>238,616,204</u>	<u>2,235,711</u>	<u>(1,319,453)</u>	<u>239,532,462</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(5,513,529)	(193,865)	1,177,097	(4,530,297)
<i>Improvements other than buildings</i>	(962,407)	(81,381)	2,000	(1,041,788)
<i>Furniture, fixtures and equipment</i>	(4,505,280)	(394,098)	127,413	(4,771,965)
<i>Sewer Rights</i>	(7,170,103)	(748,900)	-	(7,919,003)
<i>Infrastructure</i>	(79,202,611)	(3,822,524)	-	(83,025,135)
<i>Total accumulated depreciation</i>	<u>(97,353,930)</u>	<u>(5,240,768)</u>	<u>1,306,510</u>	<u>(101,288,188)</u>
<i>Other capital assets, net</i>	<u>141,262,274</u>	<u>(3,005,057)</u>	<u>(12,943)</u>	<u>138,244,274</u>
<i>Business-type activities capital assets, net</i>	<u>\$ 144,113,070</u>	<u>\$ (1,263,806)</u>	<u>\$ (1,645,930)</u>	<u>\$ 141,203,334</u>

NOTE 11. DEFINED BENEFIT PENSION PLANS

Net Pension Asset/Liability

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

The net pension asset/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 asset/liability calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting 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 asset/liability. Resulting adjustments to the net pension asset/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 asset/liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

	State and Local	Public Safety	Law Enforcement
2015 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2015 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 \$10,085,753 for 2015. Of this amount, \$1,330,248 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

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For the Year Ended December 31, 2015*

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 will be increased one percent each year until it reaches 14 percent on July 1, 2016. Plan members were required to contribute 12 percent of their covered salary for the period from January 1, 2015 through June 30, 2015 and 13 percent of their covered salary for the period from July 1, 2015 through December 31, 2015. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$429,456 for 2015. Of this amount \$18,073 is reported as an intergovernmental payable.

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

The net pension asset/liability for OPERS was measured as of December 31, 2014, and the total pension asset/liability used to calculate the net pension asset/liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2015, 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 asset/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, 2015

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportionate Share of the Net Pension Asset	\$ 0	\$ 252,261	\$ 0	\$ 252,261
Proportionate Share of the Net Pension Liability	\$ 82,119,175	\$ 0	\$ 7,900,666	\$ 90,019,841
Proportion of the Net Pension Asset/Liability	0.6808587%	0.6551846%	0.0285872%	
Pension Expense	\$ 8,948,552	\$ 165,458	\$ 223,171	\$ 9,337,181

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Net difference between projected and actual earnings on pension plan investments	\$ 4,381,630	\$ 15,398	\$ 0	\$ 4,397,028
Differences between expected and actual experience	0	0	360,171	360,171
Changes in proportion	0	0	184,123	184,123
County contributions subsequent to the measurement date	9,794,726	291,026	232,435	10,318,187
Total Deferred Outflows of Resources	<u>\$ 14,176,356</u>	<u>\$ 306,424</u>	<u>\$ 776,729</u>	<u>\$ 15,259,509</u>
Deferred Inflows of Resources				
Net difference between projected and actual earnings on pension plan investments	\$ 0	\$ 0	\$ 568,207	\$ 568,207
Differences between expected and actual experience	1,442,671	76,976	0	1,519,647
Total Deferred Inflows of Resources	<u>\$ 1,442,671</u>	<u>\$ 76,976</u>	<u>\$ 568,207</u>	<u>\$ 2,087,854</u>

\$10,318,187 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or addition of the net pension asset in the year ending December 31, 2016. 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 Traditional Plan	OPERS Combined Plan	STRS	Total
2016	\$ 429,754	\$ (5,305)	\$ (82,195)	\$ 342,254
2017	429,754	(5,305)	(82,195)	342,254
2018	984,045	(5,305)	(82,194)	896,546
2019	1,095,406	(5,307)	222,671	1,312,770
2020	0	(9,155)	0	(9,155)
Thereafter	0	(31,201)	0	(31,201)
	<u>\$ 2,938,959</u>	<u>\$ (61,578)</u>	<u>\$ (23,913)</u>	<u>\$ 2,853,468</u>

Actuarial Assumptions - OPERS

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

STARK COUNTY, OHIO

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Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension asset/liability in the December 31, 2014, 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>	<u>Combined Pension Plan</u>
Wage Inflation	3.75 percent	3.75 percent
Future Salary Increases, including inflation	4.25 percent to 10.05 percent, including wage inflation	4.25 percent to 8.05 percent, including wage inflation
COLA or Ad Hoc COLA	3.00 percent, simple	3.00 percent
Investment Rate of Return	8.00 percent	8.00 percent
Actuarial Cost Method	Individual Entry Age	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 6.95 percent for 2014.

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 2014 and the long-term expected real rates of return:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other Investments	18.00	4.59
Total	100.00 %	5.28 %

Discount Rate The discount rate used to measure the total pension asset/liability was 8 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 asset/liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Asset/Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension asset/liability calculated using the current period discount rate assumption of 8 percent, as well as what the County’s proportionate share of the net pension asset/liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

County's proportionate share of the net pension (asset)/liability:	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
Traditional Plan	\$ 151,075,748	\$ 82,119,175	\$ 24,041,122
Combined Plan	32,759	(252,261)	(478,285)

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, 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

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, 2014, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

The 10 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, 2015. 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, 2015. 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, 2015.

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	\$ 10,974,621	\$ 7,900,666	\$ 5,301,179

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.

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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 2014 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 2015, 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 2015. As recommended by OPERS’ actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both plans. 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 2015 was 4.5 percent.

The County’s contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$1,640,951, \$1,956,030 and \$966,813, respectively. For 2015, 87 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
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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 2015, 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, 2015, 2014, and 2013 were \$0, \$29,328, and \$29,759, 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, 2015, the liability for unpaid compensated absences was \$10,420,401 for the entire County.

NOTE 14. COMMITMENTS

A. Contractual Commitments

The County had various contractual commitments outstanding at December 31, 2015. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$1,894,748 for special revenue funds, \$4,086,905 for the capital projects funds and \$139,471 for the enterprise funds.

B. Other Commitments

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

<u>Fund</u>	<u>Amount</u>
General	\$ 5,046,645
Board of Developmental Disabilities	1,107,391
Mental Health	6,525,846
Children's Services	2,988,867
Public Assistance	2,142,509
Justice System Sales Tax	694,827
Other Governmental	3,674,690
	<u>\$ 22,180,775</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 2015, the board of developmental disabilities fund transferred \$70,000 to the board of developmental disabilities capital projects fund. The general fund transferred \$4,000,000 to the permanent improvement fund.

B. Interfund Balances

Interfund balances for the year ended December 31, 2015, 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 Governmental</u>
Sewer Fund	\$ 13,267
Other Governmental Funds	77,856
Total	<u>\$ 91,123</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2015 were as follows:

	<i>Restated Outstanding 1/1/2015</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2015</i>	<i>Due Within One Year</i>
GOVERNMENTAL ACTIVITIES:					
<i>SPECIAL ASSESSMENT BONDS:</i>					
1997 - \$212,473 - 5.60%					
Sewer Project 500	\$ 31,870	\$ -	\$ (10,623)	\$ 21,247	\$ 10,624
1998 - \$28,903 - 5.25%					
Sewer Project 512	5,780	-	(1,445)	4,335	1,445
2004 - \$3,488,264 - 2.00-5.25%					
Various Sewer & Water Projects	1,984,054	-	(178,458)	1,805,596	187,827
2010 - \$1,931,533 - 2.00-4.75%					
Various Sewer Projects	1,475,132	-	(119,476)	1,355,656	122,462
2010 - \$646,539 - 2.00-4.75%					
Various Water Projects	231,683	-	(109,250)	122,433	21,365
TOTAL SPECIAL ASSESSMENT BONDS	3,728,519	-	(419,252)	3,309,267	343,723
<i>OPWC LOANS:</i>					
2007 - \$250,200 - 0%					
Atwater Avenue Bridge	175,140	-	(12,510)	162,630	12,510
2008 - \$798,630 - 0%					
Portage Street & Lutz Avenue	539,074	-	(39,932)	499,142	39,932
2009 - \$733,800 - 0%					
Project #CS03K	611,500	-	(24,460)	587,040	24,460
2009 - \$881,249 - 0%					
Walnut Avenue Bridge	749,061	-	(29,375)	719,686	29,375
2009 - \$433,262 - 0%					
Third Street NW, Bridge	368,273	-	(14,442)	353,831	14,442
2009 - \$291,190 - 0%					
Various Road Resurfacing	153,606	-	(13,965)	139,641	13,964
2012 - \$550,000 - 0%					
Battlesburg St. Bridge	417,319	-	(14,390)	402,929	14,391
2014 - \$600,000 - 0%					
Baum St. Bridge	600,000	-	(10,000)	590,000	20,000
TOTAL OPWC LOANS	3,613,973	-	(159,074)	3,454,899	169,074
SIB LOAN - \$3,638,234 - 3%	504,274	-	(504,274)	-	-
CAPITAL LEASES	-	523,846	(137,681)	386,165	91,818
NET PENSION LIABILITY - OPERS and STRS	83,445,106	2,915,226	-	86,360,332	-
CLAIMS	5,396,850	18,939,508	(19,662,548)	4,673,810	1,920,163
COMPENSATED ABSENCES	9,274,522	6,392,107	(5,882,756)	9,783,873	6,213,009
TOTAL GOVERNMENTAL ACTIVITIES	\$ 105,963,244	\$ 28,770,687	\$ (26,765,585)	\$ 107,968,346	\$ 8,737,787

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	<i>Restated Outstanding 1/1/2015</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding 12/31/2015</i>	<i>Due Within One Year</i>
BUSINESS TYPE ACTIVITIES					
<i>GENERAL OBLIGATION BONDS:</i>					
2004 - \$1,586,736 - 2.00 - 5.25%					
Sewer Project 517	\$ 950,946	\$ -	\$ (76,542)	\$ 874,404	\$ 77,173
2003 - \$13,490,703 - 2.00 - 5.25%					
Sewer System Refunding					
Bonds, Series 2003	3,470,000	-	(1,110,000)	2,360,000	1,165,000
2010 - \$6,356,928 - 2.00-4.75%					
Sewer Refunding	4,693,184	-	(436,275)	4,256,909	451,171
2010 - \$450,000 - 2.00-4.75%					
Water Refunding	155,000	-	(75,000)	80,000	80,000
TOTAL GENERAL OBLIGATION BONDS	9,269,130	-	(1,697,817)	7,571,313	1,773,344
<i>OPWC LOANS:</i>					
2013 - \$404,250 - 0%					
Sewer Project #566	305,118	-	(33,901)	271,217	33,902
1992 - \$289,500 - 0%					
Sewer Project #525 Repairs & Replacement	119,828	-	(19,971)	99,857	19,972
1998 - \$777,040 - 0%					
Sewer Project #501	116,556	-	(38,852)	77,704	38,852
2014 - \$82,881 - 0%					
Sewer Project #549	74,593	-	(8,288)	66,305	8,288
2015 - \$146,897 - 0%					
Sewer Project #567	-	146,897	-	146,897	-
TOTAL OPWC LOANS	616,095	146,897	(101,012)	661,980	101,014
<i>OWDA LOANS:</i>					
1995 - \$2,384,813					
Sewer Project #491 4.52%	99,300	-	(99,300)	-	-
1996 - \$2,924,222					
Sewer Project #475 4.52%	439,319	-	(214,934)	224,385	224,385
1997 - \$2,800,421					
Sewer Project #449 4.12%	679,095	-	(184,240)	494,855	191,909
1998 - \$5,461,604					
Sewer Project #493 3.50%	1,738,387	-	(323,972)	1,414,415	335,412
1998 - \$1,525,683					
Sewer Project #504 3.91%	460,469	-	(95,461)	365,008	99,229
2001- \$4,691,450					
Nimishillen 5.27%	2,615,186	-	(204,648)	2,410,538	215,575
2010 - \$403,712					
Sewer Project #561 - 3.25%	211,809	-	(35,771)	176,038	36,943
2010 - \$226,911					
Sewer Project #525-C3 - 3.25%	83,388	-	(14,083)	69,305	14,544
TOTAL OWDA LOANS	6,326,953	-	(1,172,409)	5,154,544	1,117,997

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

	<i>Restated</i> <i>Outstanding</i> <i>1/1/2015</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2015</i>	<i>Due Within</i> <i>One Year</i>
<i>INTERGOVERNMENTAL LOANS:</i>					
2005 - \$21,250,000					
Sewer Rights - Massillon City - 1.26%	10,702,611	-	(1,067,402)	9,635,209	1,080,893
2000 - \$32,377					
Sewer Rights - Canton City #P506 - 2190 - 2.81%	241,547	-	(45,651)	195,896	46,943
2000 - \$4,469,861					
Sewer Rights - Canton City #P506 - 2717 - 2.64%	1,459,871	-	(276,863)	1,183,008	284,221
2000 - \$114,760					
Sewer Rights - Canton City #P506 - 3290 - 3.16%	37,833	-	(7,100)	30,733	7,326
2012 - \$1,380,759					
Sewer Rights - Canton City #P573 - 5736 - 3.2%	854,604	-	-	854,604	-
1996 - \$625,000					
Sewer Rights - Summit #Q932	31,250	-	(31,250)	-	-
1996 - \$636,131					
Sewer Rights - Summit #Q901	54,437	-	(54,437)	-	-
2005 - \$844,349					
Sewer Rights - Summit #Q908	511,519	-	(48,560)	462,959	47,992
2015 - \$32,125					
Sewer Rights - Tuscarwas #6429	-	32,125	(6,101)	26,024	-
TOTAL INTERGOVERNMENTAL LOANS	<u>13,893,672</u>	<u>32,125</u>	<u>(1,537,364)</u>	<u>12,388,433</u>	<u>1,467,375</u>
NET PENSION LIABILITY - OPERS	3,576,853	82,656	-	3,659,509	-
COMPENSATED ABSENCES	578,531	315,085	(257,088)	636,528	114,061
TOTAL BUSINESS-TYPE ACTIVITIES	<u>\$ 34,261,234</u>	<u>\$ 576,763</u>	<u>\$ (4,765,690)</u>	<u>\$ 30,072,307</u>	<u>\$ 4,573,791</u>

The Ohio Department of Transportation State Infrastructure Bank (SIB) loan was used for a road construction project and will be paid by Stark County Area Transportation Study as part of an agreement entered into with the County. The County still remains obligated for this loan. Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system, with the exception of the OWDA loan related to the Nimishillen project, which will be paid from special assessments from property owners. Claims are paid from the self-insurance and workers' compensation internal service funds. For more information on claims, see Note 9. Compensated absences will be paid from the fund from which the employees' salaries are paid, primarily the general, board of developmental disabilities and the public assistance funds, which is the same as in prior years. 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, 2015, the County had only received proceeds of \$431,709.

The County's voted legal debt margin was \$162,612,706 with an unvoted debt margin of \$65,645,082 at December 31, 2015.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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>
2016	\$ 343,723	\$ 147,356	\$ 169,074
2017	296,765	132,509	169,074
2018	299,131	118,850	169,072
2019	311,747	104,714	169,073
2020	326,954	89,506	169,073
2021-2025	1,304,989	250,128	845,365
2026-2030	425,958	50,520	650,697
2031-2035	-	-	513,335
2036-2040	-	-	466,966
2041-2045	-	-	133,170
<i>Totals</i>	<u>\$ 3,309,267</u>	<u>\$ 893,583</u>	<u>\$ 3,454,899</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, 2015 is \$1,409,637. 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 \$9,635,209 as of December 31, 2015. 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, 2015*

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 \$462,959 as of December 31, 2015. 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, 2015. 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, 2015, 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, 2015, \$435,000 of these bonds is considered defeased. The refunding bonds were issued with a premium of \$70,743 and had issuance costs of \$143,350. Due to the immaterial nature of the net effect of the premium and costs in relation to the issuance, both items will not be amortized over the life of the bond. The issuance resulted in a difference between the cash flow required to service the old debt and the cash flows required to service the new debt of \$536,329. The issuance resulted in an economic gain of \$477,505.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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, 2015. 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.

During 2015, the County was awarded a loan from OPWC in the amount of \$510,000 for the township interceptor sewer project. At December 31, 2015, the County has drawn down \$146,897 of the proceeds. 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 and OPWC Loans.

Fiscal Year	Business-Type Activities						
	General Obligation Bonds		OWDA Loans		OPWC Loans	Intergovernmental Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2016	\$ 1,773,344	\$ 342,897	\$ 1,117,997	\$ 217,475	\$ 101,014	\$ 1,467,375	\$ 197,488
2017	1,490,302	261,748	930,555	173,184	101,013	1,496,019	174,942
2018	297,314	188,299	863,907	134,664	62,161	1,525,980	151,509
2019	313,253	176,372	736,347	100,782	62,162	1,541,120	113,890
2020	333,046	162,704	294,488	74,842	62,162	1,181,049	75,975
2021-2025	1,745,010	600,034	1,211,250	147,978	126,571	4,296,262	132,554
2026-2030	1,619,044	238,280	-	-	-	-	-
Totals	\$ 7,571,313	\$ 1,970,334	\$ 5,154,544	\$ 848,925	\$ 515,083	\$ 11,507,805	\$ 846,358

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, 2015

NOTE 17. CAPITAL LEASES

In 2015, the County has 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. Corresponding liabilities were recorded on the Statement of Net Position for governmental activities. Principal payments in 2015 totaled \$137,681 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, 2015:

<u>Year</u>	<u>Governmental Activities</u>
2016	\$ 104,769
2017	104,769
2018	104,769
2019	104,769
<i>Total Minimum Lease Payments</i>	<u>419,076</u>
<i>Less: Amount Representing Interest</i>	<u>(32,911)</u>
<i>Present Value of Minimum Lease Payments</i>	<u>\$ 386,165</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 \$3.3 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 2015, principal and interest paid totaled \$582,366. At December 31, 2015, the outstanding balance for the special assessment bonds was \$3,309,267 and payments were scheduled to be made through the year 2030.

NOTE 19. NOTES PAYABLE

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

	<u>Outstanding 1/1/2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2015</u>
Project 559 - 0.92%	\$ 414,700	\$ -	\$ (414,700)	\$ -

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE 20. 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	\$ 103,948	\$ 184,593	\$ 7,847	\$ -	\$ 283,967	\$ 120,920	\$ 938,047	\$ 1,639,322
Prepaid Items	155,233	144,341	11,700	179,789	210,766	33,154	48,422	783,405
Unclaimed Monies	995,715	-	-	-	-	-	-	995,715
Total Nonspendable	1,254,896	328,934	19,547	179,789	494,733	154,074	986,469	3,418,442
<i>Restricted for:</i>								
Debt Service	-	-	-	-	-	-	382,026	382,026
Capital Outlay	-	-	-	-	-	-	32,214	32,214
Road & Bridge Repair	-	-	-	-	-	-	2,733,467	2,733,467
Real Estate Assessment	-	-	-	-	-	-	4,399,568	4,399,568
Community Development	-	-	-	-	-	-	3,278,968	3,278,968
Public Safety*	-	-	-	-	-	13,023,228	9,234,241	22,257,469
Health and Human Services	-	39,796,303	9,076,283	11,931,223	6,083,049	-	436,347	67,323,205
Court Operations	-	-	-	-	-	-	3,689,369	3,689,369
Other Purposes	-	-	-	-	-	-	425,366	425,366
Total Restricted	-	39,796,303	9,076,283	11,931,223	6,083,049	13,023,228	24,611,566	104,521,652
<i>Committed for:</i>								
Capital Outlay	-	-	-	-	-	-	5,126,179	5,126,179
Building Inspections	1,235,802	-	-	-	-	-	-	1,235,802
Other Purposes	1,266,404	-	-	-	-	-	-	1,266,404
Total Committed	2,502,206	-	-	-	-	-	5,126,179	7,628,385
<i>Assigned for:</i>								
Legislative and Executive**	4,472,906	-	-	-	-	-	-	4,472,906
Judicial - Court Operations	154,873	-	-	-	-	-	-	154,873
Public Safety - Coroner	79,544	-	-	-	-	-	-	79,544
Human Services - Veterans	198,186	-	-	-	-	-	-	198,186
Capital Outlay	-	-	-	-	-	-	6,775	6,775
Total Assigned	4,905,509	-	-	-	-	-	6,775	4,912,284
Unassigned	8,463,295	-	-	-	-	-	(493,465)	7,969,830
Total Fund Balance	\$ 17,125,906	\$ 40,125,237	\$ 9,095,830	\$ 12,111,012	\$ 6,577,782	\$ 13,177,302	\$ 30,237,524	\$ 128,450,593

* 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, 2015

NOTE 21. 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 2015, the County contributed \$3,846,482 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 \$386,192 to the Council in 2015. 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 2015, the County contributed \$90,000 to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

NOTE 22. 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 2015, 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, 2015*

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 2015, 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, 2015*

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, 2015 the Network was holding \$2,434,758 of on-behalf monies for the County which is reflected as "Cash and Investments with Fiscal & Escrow Agents" in the Board of Development Disabilities Fund. Complete financial statements may be obtained from the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

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

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

NOTE 23. 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 2015.

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 2015.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

NOTE 24. RELATED PARTY TRANSACTIONS

During 2015, the County provided facilities, certain equipment, transportation and salaries for the administration, implementation and supervision of its programs to The Workshops, Incorporated. The Workshops, Incorporated, a discretely presented component unit of the County, reported \$2,268 for such contributions. The Workshops, Incorporated recorded operating revenues and expenses at cost or fair market as applicable, to the extent the contribution is related to the vocational purpose of the Workshops. Additional in-kind contributions provided directly to the Workshops' clients by the County amounted to \$1,590,870.

NOTE 25. CONTINGENT LIABILITIES

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

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

NOTE 26. 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, 2015.

D. Cash and Investments

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

E. Concentration of Credit Risk

At December 31, 2015, the Workshops cash and cash equivalents balances per the banks were not in excess of the insured limits.

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

F. Investments

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

G. Property and Equipment

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

H. Contributions

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

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

I. Risk Management

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

J. Transactions with Related Party

The Stark County Board of Developmental Disabilities (SCBDD) has provided the Workshops with a value of in-kind contributions which is included in the accompanying financial statements. Real estate and certain equipment used by the Workshops are owned by SCBDD. In addition, certain operating expenses of the Workshops, including utilities; salaries and fringe benefits of administrative, teaching and delivery personnel; insurance and vehicle operating costs are paid for by SCBDD. These in-kind contributions have been computed by SCBDD following the guidelines from the State. The same amount is recorded as expense on the financial statements and is allocated between program services and administrative expenses. The amount recorded as in-kind contributions and expenses is \$1,590,870 for 2015.

At December 31, 2015, SCBDD owed the Workshops \$88,175 for services rendered.

The unaudited insured value of SCBDD equipment and property used by the Workshops was \$24,055,781 at December 31, 2015.

K. Investments

Investments stated at fair value are summarized as follows as of December 31, 2015:

<i>Cash and Investments</i>	\$ 42,312
<i>Mutual Funds</i>	601,141
<i>Equities and options</i>	104,222
<i>Accrued Income</i>	737
	<hr/>
	\$ 748,412

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>	\$ 4,095
<i>Work in Progress</i>	8,838
<i>Finished Goods</i>	12,229
	<hr/>
	\$ 25,162

M. Use of Estimates

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

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 27. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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

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

B. Basis of Presentation

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

C. Measurement Focus and Basis of Accounting

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

D. Budgetary Process

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

E. Cash and Cash Equivalents

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

During 2015, investments were limited to federal agency securities and an overnight sweep repurchase agreement. Investments are reported at fair value, which is based on quoted market prices.

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

An analysis of the SCPA's investment account at year end is provided in Note 28J.

F. Capital Assets and Depreciation

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

G. Operating Revenues and Expenses

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

H. Net Position

Net position represents the difference between assets and liabilities. The net position component "net investment in capital assets," consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings or liabilities used for the acquisition, construction or improvement of those assets. 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, 2015.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

I. Estimates

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

Actual results may differ from those estimates.

J. Deposits and Investments

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

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 twenty-five 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 \$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, 2015, \$157,023 was covered by the FDIC.

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

Investments As of December 31, 2015, the SCPA had the following investments and maturities:

<i>Investment Type</i>	<i>Fair Value</i>	<i>Investment Maturities</i>		
		<i>6 months or less</i>	<i>7 to 12 months</i>	<i>13 to 18 months</i>
<i>Repurchase Agreement</i>	\$ 290,000	\$ 290,000	\$ -	\$ -
<i>Federal Agency Securities</i>	457,283	232,588	124,596	100,119
<i>Total Investments</i>	\$ 747,283	\$ 522,588	\$ 124,596	\$ 100,119

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 \$290,000 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, 2015:

<u>Investment Type</u>	<u>Fair Value</u>	<u>% of Total</u>
Repurchase Agreement	\$ 290,000	38.81%
Federal Agency Securities	457,283	61.19%
<u>Total Investments</u>	<u>\$ 747,283</u>	<u>100.00%</u>

K. Risk Management

The SCPA has obtained Management Liability insurance from the Hiscox Insurance Co., Inc. and a dishonesty bond with Westfield Surety Company. There has not been a significant reduction of coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

L. Related Party Transactions

The SCPA contracts with the Stark Development Board (SDB) to maintain the SCPA's files and records in addition to providing facilities and related administrative functions. The SCPA paid the SDB \$59,613 in 2015 under the term of the contract.

M. Debt

At December 31, 2015, debt outstanding totaled \$14,783,871, up from the \$8,511,800 debt outstanding at December 31, 2014. This includes the \$7,229,584 private placement bonds related to the Timken Steel Project and three loans from the Ohio Water Development Authority (OWDA), and the one loan from the Ohio Air Quality Development Authority. The OWDA loans were used for the construction of buildings. The 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 2016.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

<i>Fiscal Year</i>	<i>OWDA</i>		<i>OAQDA</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2016	\$ 376,568	\$ 107,215	\$ 228,323	\$ 10,053
2017	770,166	197,400	191,267	3,122
2018	793,444	174,121	-	-
2019	817,426	150,140	-	-
2020	842,132	125,433	-	-
2021-2025	2,647,812	358,339	-	-
2026-2028	887,149	36,661	-	-
	<u>\$ 7,134,697</u>	<u>\$ 1,149,309</u>	<u>\$ 419,590</u>	<u>\$ 13,175</u>

N. Loans Receivable

As of December 31, 2015, the loan receivable amount totaled \$14,783,871, up from \$8,511,800 loan receivable at December 31, 2014. The increase in loan receivable directly correlates with the increase in debt outstanding from 2014 and 2015. During 2015, construction of the Timken Steel Inc. building began and resulted in expenses of \$7,229,584. The facility is immediately conveyed to Timken Steel Inc. consistent with the terms of the 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.

L. 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 \$2,041,481 outstanding as of December 31, 2015. In addition to the 2014 YMCA conduit financing, the YMCA had \$2,408,706 outstanding as of December 31, 2015, 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 \$9,280,000 outstanding as of December 31, 2015, 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.

M. Subsequent Event

The SCPA entered into agreement with the Hall of Fame Village LLC for the purpose of overseeing the Phase I improvements related to William Benson Stadium in conjunction with the Pro Football Hall of Fame. This agreement also approves the issuance of \$14,000,000 in private placement bonds related to the same. The bonds were issued on March 11, 2016. The interest rate varies and will be determined at time of required payments. The initial maturity date is March 11, 2018 with extensions available based on various conditions.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

NOTE 28. STARK COUNTY LAND REUTILIZATION CORPORATION

A. Description of the Entity

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

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.

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2015

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 expenditure 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.

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 2015, 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.

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

Assets Held for Resale

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

Accrued Liabilities and Long-Term Obligations

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

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation had no restricted net position at December 31, 2015.

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 2015.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

C. Deposits and Investments

Deposits with Financial Institutions

At December 31, 2015, the carrying amount of all Corporation deposits was \$1,151,041, including \$1,003,035 in deposits with STAR Plus. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2015, all of the Corporation's bank balance of \$1,157,341 was covered by the Federal Deposit Insurance Corporation (FDIC).

D. Receivables

Receivables at December 31, 2015, consisted of accounts receivable of \$9,417 and intergovernmental grants receivable in the amount of \$294,933 due from the Ohio Housing Finance Agency (OHFA). These amounts are expected to be collected in the subsequent year.

E. 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 2015, the Corporation contracted with United National Insurance Company for Commercial General Liability and Darwin National Assurance Company for Public Officials Liability and Employment Practices Liability.

The limitations of coverages are as follows:

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2015*

F. 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, 2015, the Corporation recognized revenues of \$773,109 for these fees that were collected by the County in 2015.

During 2015, 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 2015, the Corporation paid \$453,024 in administration fees to the Stark County Regional Planning Commission and other County departments.



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

	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS) - Traditional Plan</i>		
County's Proportion of the Net Pension Liability (Asset)	0.6808587%	0.6808587%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 82,119,175	\$ 80,264,376
County's Covered-Employee Payroll	\$ 81,499,839	\$ 70,095,959
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	100.76%	114.51%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%
<i>Ohio Public Employees' Retirement System (OPERS) - Combined Plan</i>		
County's Proportion of the Net Pension Liability (Asset)	0.6551846%	0.6551846%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ (252,261)	\$ (68,748)
County's Covered-Employee Payroll	\$ 2,394,945	\$ 2,321,136
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	10.53%	2.96%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	114.83%	104.56%
<i>State Teachers Retirement System (STRS) - as of June 30</i>		
	<u>2015</u>	<u>2014</u>
County's Proportion of the Net Pension Liability (Asset)	0.0285872%	0.0277822%
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 7,900,666	\$ 6,757,583
County's Covered-Employee Payroll	\$ 2,932,757	\$ 2,975,907
County's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered-Employee Payroll	269.39%	227.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%

(1) Information prior to 2013 is not available.

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Ohio Public Employees' Retirement System (OPERS) - Traditional Plan</i>			
Contractually Required Contribution	\$ 9,794,726	\$ 10,032,712	\$ 10,025,036
Contributions in Relation to the Contractually Required Contribution	<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>
County's covered-employee payroll	\$ 79,622,309	\$ 81,499,839	\$ 70,095,959
Contributions as a percentage of covered-employee payroll	12.30%	12.31%	14.30%
<i>Ohio Public Employees' Retirement System (OPERS) - Combined Plan</i>			
Contractually Required Contribution	\$ 291,026	\$ 287,393	\$ 301,748
Contributions in Relation to the Contractually Required Contribution	<u>(291,026)</u>	<u>(287,393)</u>	<u>(301,748)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 2,425,217	\$ 2,394,945	\$ 2,321,136
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%
<i>State Teachers Retirement System (STRS)</i>			
Contractually Required Contribution	\$ 429,456	\$ 395,922	\$ 386,868
Contributions in relation to the contractually required contribution	<u>(429,456)</u>	<u>(395,922)</u>	<u>(386,868)</u>
Contribution deficiency (excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's covered-employee payroll	\$ 3,067,543	\$ 2,932,757	\$ 2,975,907
Contributions as a percentage of covered-employee payroll	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>	<u>2006</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	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	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	\$ 496,594
<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>(496,594)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 2,925,907	\$ 2,964,179	\$ 3,283,257	\$ 3,176,564	\$ 3,490,650	\$ 3,921,729	\$ 3,819,957
13.00%	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, 2015*

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, 2015*

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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

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

STARK COUNTY, OHIO

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

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, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 19,494,518	\$ 368,759	\$ 5,280,135	\$ 25,143,412
Cash and Investments with Fiscal & Escrow Agents	562,054	-	-	562,054
Taxes Receivable	621,173	-	-	621,173
Accounts Receivable	176,944	-	-	176,944
Special Assessments Receivable	-	5,091,667	-	5,091,667
Interfund Receivable	77,856	13,267	-	91,123
Intergovernmental Receivable	10,839,604	-	833,477	11,673,081
Materials and Supplies Inventory	938,047	-	-	938,047
Loans Receivable	2,944,301	-	-	2,944,301
Prepaid Items	48,422	-	-	48,422
Total Assets	<u>\$ 35,702,919</u>	<u>\$ 5,473,693</u>	<u>\$ 6,113,612</u>	<u>\$ 47,290,224</u>
Liabilities				
Accounts Payable	\$ 395,662	\$ -	\$ -	\$ 395,662
Accrued Wages	411,858	-	-	411,858
Contracts Payable	406,620	-	948,444	1,355,064
Intergovernmental Payable	300,021	-	-	300,021
Retainage Payable	562,054	-	-	562,054
Interfund Payable	77,856	-	-	77,856
Total Liabilities	<u>2,154,071</u>	<u>-</u>	<u>948,444</u>	<u>3,102,515</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	561,878	-	-	561,878
Unavailable Revenue	7,803,175	5,091,667	493,465	13,388,307
Total Deferred Inflows of Resources	<u>8,365,053</u>	<u>5,091,667</u>	<u>493,465</u>	<u>13,950,185</u>
Fund Balances				
Nonspendable	986,469	-	-	986,469
Restricted	24,197,326	382,026	32,214	24,611,566
Committed	-	-	5,126,179	5,126,179
Assigned	-	-	6,775	6,775
Unassigned	-	-	(493,465)	(493,465)
Total Fund Balances	<u>25,183,795</u>	<u>382,026</u>	<u>4,671,703</u>	<u>30,237,524</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 35,702,919</u>	<u>\$ 5,473,693</u>	<u>\$ 6,113,612</u>	<u>\$ 47,290,224</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2015

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
Assets					
Equity and Pooled Cash and Investments	\$ 74,025	\$ 1,137,183	\$ 43,693	\$ 38,815	\$ 4,666,102
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-	-
Taxes Receivable	-	-	-	-	621,173
Accounts Receivable	-	-	5,970	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	16,011	485,113	-	1,233,360	70,056
Materials and Supplies Inventory	-	370	-	-	-
Loans Receivable	-	-	-	1,930,638	-
Prepaid Items	-	-	-	-	24,422
Total Assets	\$ 90,036	\$ 1,622,666	\$ 49,663	\$ 3,202,813	\$ 5,381,753
Liabilities					
Accounts Payable	\$ -	\$ 57,215	\$ -	\$ 11,231	\$ 16,527
Accrued Wages	-	34,373	-	-	2,187
Contracts Payable	-	-	-	-	-
Intergovernmental Payable	-	21,008	-	31,676	987
Retainage Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	-	112,596	-	42,907	19,701
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	561,878
Unavailable Revenue	-	-	-	1,177,379	120,136
Total Deferred Inflows of Resources	-	-	-	1,177,379	682,014
Fund Balances					
Nonspendable	-	370	-	-	24,422
Restricted	90,036	1,509,700	49,663	1,982,527	4,655,616
Total Fund Balances	90,036	1,510,070	49,663	1,982,527	4,680,038
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 90,036	\$ 1,622,666	\$ 49,663	\$ 3,202,813	\$ 5,381,753

Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel
\$ 76,373	\$ 178,930	\$ 463,935	\$ 3,405,634	\$ 495,774	\$ 299,839
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	156,652	-	-
-	1,550,462	6,845	77,856	-	-
-	-	-	3,197	-	2,299
-	1,013,663	-	-	-	-
-	-	-	24,000	-	-
<u>\$ 76,373</u>	<u>\$ 2,743,055</u>	<u>\$ 470,780</u>	<u>\$ 3,667,339</u>	<u>\$ 495,774</u>	<u>\$ 302,138</u>
\$ -	\$ 24,507	\$ -	\$ 44,610	\$ 1,950	\$ 6,718
-	-	3,127	33,787	9,683	16,103
-	-	-	122,206	6,797	-
-	50,396	1,415	16,063	4,275	7,080
-	-	-	-	-	-
-	-	-	-	-	-
-	<u>74,903</u>	<u>4,542</u>	<u>216,666</u>	<u>22,705</u>	<u>29,901</u>
-	-	-	-	-	-
-	<u>1,371,711</u>	-	-	-	-
-	<u>1,371,711</u>	-	-	-	-
-	-	-	27,197	-	2,299
<u>76,373</u>	<u>1,296,441</u>	<u>466,238</u>	<u>3,423,476</u>	<u>473,069</u>	<u>269,938</u>
<u>76,373</u>	<u>1,296,441</u>	<u>466,238</u>	<u>3,450,673</u>	<u>473,069</u>	<u>272,237</u>
<u>\$ 76,373</u>	<u>\$ 2,743,055</u>	<u>\$ 470,780</u>	<u>\$ 3,667,339</u>	<u>\$ 495,774</u>	<u>\$ 302,138</u>

(continued)

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2015

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Assets					
Equity and Pooled Cash and Investments	\$ 44,726	\$ 428	\$ 1,094,768	\$ 77,389	\$ 547
Cash and Investments with Fiscal & Escrow Agents	-	-	562,054	-	-
Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	4,444	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	7,364,112	-	-
Materials and Supplies Inventory	-	-	844,173	49,544	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 44,726	\$ 428	\$ 9,865,107	\$ 131,377	\$ 547
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 51,337	\$ 12,468	\$ -
Accrued Wages	-	-	185,501	-	-
Contracts Payable	-	-	270,159	-	-
Intergovernmental Payable	-	-	84,467	586	-
Retainage Payable	-	-	562,054	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	-	-	1,153,518	13,054	-
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	5,133,949	-	-
Total Deferred Inflows of Resources	-	-	5,133,949	-	-
Fund Balances					
Nonspendable	-	-	844,173	49,544	-
Restricted	44,726	428	2,733,467	68,779	547
Total Fund Balances	44,726	428	3,577,640	118,323	547
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 44,726	\$ 428	\$ 9,865,107	\$ 131,377	\$ 547

Real Estate Assessment	Law Library	Other Public Safety	Other	Total
\$ 4,106,717	\$ 261,749	\$ 2,644,788	\$ 383,103	\$ 19,494,518
-	-	-	-	562,054
-	-	-	-	621,173
-	-	8,171	1,707	176,944
-	-	-	-	77,856
-	28,487	81,346	3,812	10,839,604
-	1,518	36,946	-	938,047
-	-	-	-	2,944,301
-	-	-	-	48,422
<u>\$ 4,106,717</u>	<u>\$ 291,754</u>	<u>\$ 2,771,251</u>	<u>\$ 388,622</u>	<u>\$ 35,702,919</u>
\$ 56,755	\$ 63,407	\$ 48,292	\$ 645	\$ 395,662
82,005	4,673	36,308	4,111	411,858
4,530	-	-	2,928	406,620
36,928	1,964	42,372	804	300,021
-	-	-	-	562,054
-	-	73,425	4,431	77,856
<u>180,218</u>	<u>70,044</u>	<u>200,397</u>	<u>12,919</u>	<u>2,154,071</u>
-	-	-	-	561,878
-	-	-	-	7,803,175
-	-	-	-	8,365,053
-	1,518	36,946	-	986,469
<u>3,926,499</u>	<u>220,192</u>	<u>2,533,908</u>	<u>375,703</u>	<u>24,197,326</u>
<u>3,926,499</u>	<u>221,710</u>	<u>2,570,854</u>	<u>375,703</u>	<u>25,183,795</u>
<u>\$ 4,106,717</u>	<u>\$ 291,754</u>	<u>\$ 2,771,251</u>	<u>\$ 388,622</u>	<u>\$ 35,702,919</u>



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STARK COUNTY, OHIO

Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2015

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Assets			
Equity and Pooled Cash and Investments	\$ 167,819	\$ 200,940	\$ 368,759
Special Assessments Receivable	5,091,667	-	5,091,667
Interfund Receivable	<u>13,267</u>	<u>-</u>	<u>13,267</u>
Total Assets	<u>\$ 5,272,753</u>	<u>\$ 200,940</u>	<u>\$ 5,473,693</u>
Deferred Inflows of Resources			
Unavailable Revenue	<u>\$ 5,091,667</u>	<u>\$ -</u>	<u>\$ 5,091,667</u>
Fund Balances			
Restricted	<u>181,086</u>	<u>200,940</u>	<u>382,026</u>
Total Deferred Inflows of of Resources and Fund Balances	<u>\$ 5,272,753</u>	<u>\$ 200,940</u>	<u>\$ 5,473,693</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2015

	Jail Capital <u>Improvements</u>	Board of Developmental Disabilities <u>Capital</u>	Courthouse <u>Restoration</u>	Ditch <u>Maintenance</u>	Engineer's <u>Construction</u>
Assets					
Equity and Pooled Cash and Investments	\$ 6,775	\$ 109,598	\$ 280	\$ 5,413	\$ -
Intergovernmental Receivable	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>833,477</u>
Total Assets	<u>\$ 6,775</u>	<u>\$ 109,598</u>	<u>\$ 280</u>	<u>\$ 5,413</u>	<u>\$ 833,477</u>
Liabilities					
Contracts Payable	\$ -	\$ 82,797	\$ -	\$ -	\$ 833,477
Deferred Inflows of Resources					
Unavailable Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>493,465</u>
Fund Balances					
Restricted	-	26,801	-	5,413	-
Committed	-	-	280	-	-
Assigned	6,775	-	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(493,465)</u>
Total Fund Balances (Deficits)	<u>6,775</u>	<u>26,801</u>	<u>280</u>	<u>5,413</u>	<u>(493,465)</u>
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	<u>\$ 6,775</u>	<u>\$ 109,598</u>	<u>\$ 280</u>	<u>\$ 5,413</u>	<u>\$ 833,477</u>

<u>Permanent Improvement</u>	<u>Survey Monument</u>	<u>Total</u>
\$ 5,157,781	\$ 288	\$ 5,280,135
<u>-</u>	<u>-</u>	<u>833,477</u>
<u>\$ 5,157,781</u>	<u>\$ 288</u>	<u>\$ 6,113,612</u>
\$ 32,170	\$ -	\$ 948,444
<u>-</u>	<u>-</u>	<u>493,465</u>
-	-	32,214
5,125,611	288	5,126,179
-	-	6,775
<u>-</u>	<u>-</u>	<u>(493,465)</u>
<u>5,125,611</u>	<u>288</u>	<u>4,671,703</u>
<u>\$ 5,157,781</u>	<u>\$ 288</u>	<u>\$ 6,113,612</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 551,473	\$ -	\$ -	\$ 551,473
Sales Taxes	4,050,365	-	-	4,050,365
Charges for Services	8,622,374	-	-	8,622,374
Licenses and Permits	211,554	-	-	211,554
Fines and Forfeitures	571,243	-	-	571,243
Intergovernmental	20,727,461	-	4,800,042	25,527,503
Special Assessments	-	620,236	-	620,236
Interest	504	416	-	920
Other	565,068	-	68,413	633,481
Total Revenues	<u>35,300,042</u>	<u>620,652</u>	<u>4,868,455</u>	<u>40,789,149</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,645,759	-	-	4,645,759
Judicial	4,331,798	-	-	4,331,798
Public Safety	5,645,573	-	-	5,645,573
Public Works	18,553,581	-	-	18,553,581
Health	786,573	-	-	786,573
Human Services	524,503	-	-	524,503
Capital Outlay	-	-	7,474,888	7,474,888
Debt Service:				
Principal Retirement	663,348	419,252	-	1,082,600
Interest and Fiscal Charges	11,374	175,762	-	187,136
Total Expenditures	<u>35,162,509</u>	<u>595,014</u>	<u>7,474,888</u>	<u>43,232,411</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>137,533</u>	<u>25,638</u>	<u>(2,606,433)</u>	<u>(2,443,262)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	4,070,000	4,070,000
Proceeds from Sale of Capital Assets	-	-	96,791	96,791
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>4,166,791</u>	<u>4,166,791</u>
Net Change in Fund Balances	137,533	25,638	1,560,358	1,723,529
Fund Balances Beginning of Year (Restated See Note 2U)	<u>25,046,262</u>	<u>356,388</u>	<u>3,111,345</u>	<u>28,513,995</u>
Fund Balances End of Year	<u>\$ 25,183,795</u>	<u>\$ 382,026</u>	<u>\$ 4,671,703</u>	<u>\$ 30,237,524</u>



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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2015

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 551,473
Sales Taxes	-	-	-	-	-
Charges for Services	-	-	83,524	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	188,984	2,305,719	-	797,957	880,598
Interest	-	-	-	-	-
Other	-	5,400	-	22,990	116
Total Revenues	<u>188,984</u>	<u>2,311,119</u>	<u>83,524</u>	<u>820,947</u>	<u>1,432,187</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	1,875,338	33,859	-	742,020
Public Works	-	-	-	713,159	-
Health	-	-	-	-	-
Human Services	195,682	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	<u>195,682</u>	<u>1,875,338</u>	<u>33,859</u>	<u>713,159</u>	<u>742,020</u>
Net Change in Fund Balances	(6,698)	435,781	49,665	107,788	690,167
Fund Balances (Deficits) Beginning of Year (Restated)	<u>96,734</u>	<u>1,074,289</u>	<u>(2)</u>	<u>1,874,739</u>	<u>3,989,871</u>
Fund Balances End of Year	<u>\$ 90,036</u>	<u>\$ 1,510,070</u>	<u>\$ 49,663</u>	<u>\$ 1,982,527</u>	<u>\$ 4,680,038</u>

<u>Child Assault Prosecution</u>	<u>Community Development</u>	<u>Coroner Laboratory</u>	<u>Computer Technology</u>	<u>Delinquent Tax Assessment and Collection</u>	<u>Dog and Kennel</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	1,200	90,988	2,065,468	868,775	787,105
-	-	-	-	-	-
-	-	-	-	-	9,792
328,821	1,373,154	-	404,444	78,005	2,080
-	124	-	-	-	-
-	<u>1,080</u>	-	<u>233,444</u>	<u>69,174</u>	<u>30,630</u>
<u>328,821</u>	<u>1,375,558</u>	<u>90,988</u>	<u>2,703,356</u>	<u>1,015,954</u>	<u>829,607</u>
-	-	-	-	975,527	-
-	-	-	3,100,618	-	-
-	-	63,368	-	-	-
-	1,527,730	-	-	-	-
-	-	-	-	-	786,573
328,821	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>328,821</u>	<u>1,527,730</u>	<u>63,368</u>	<u>3,100,618</u>	<u>975,527</u>	<u>786,573</u>
-	(152,172)	27,620	(397,262)	40,427	43,034
<u>76,373</u>	<u>1,448,613</u>	<u>438,618</u>	<u>3,847,935</u>	<u>432,642</u>	<u>229,203</u>
<u>\$ 76,373</u>	<u>\$ 1,296,441</u>	<u>\$ 466,238</u>	<u>\$ 3,450,673</u>	<u>\$ 473,069</u>	<u>\$ 272,237</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, 2015

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Jail Commissary	Probate Court Conduct Business
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	4,050,365	-	-
Charges for Services	800	-	7,883	300,100	2,396
Licenses and Permits	-	-	48,990	-	-
Fines and Forfeitures	-	-	86,421	-	-
Intergovernmental	-	-	11,740,809	-	-
Interest	-	-	208	-	-
Other	-	-	148,486	7,474	96
Total Revenues	<u>800</u>	<u>-</u>	<u>16,083,162</u>	<u>307,574</u>	<u>2,492</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	2,739
Public Safety	-	-	-	261,940	-
Public Works	-	-	16,312,692	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	663,348	-	-
Interest and Fiscal Charges	-	-	11,374	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>16,987,414</u>	<u>261,940</u>	<u>2,739</u>
Net Change in Fund Balances	800	-	(904,252)	45,634	(247)
Fund Balances (Deficits) Beginning of Year (Restated)	<u>43,926</u>	<u>428</u>	<u>4,481,892</u>	<u>72,689</u>	<u>794</u>
Fund Balances End of Year	<u>\$ 44,726</u>	<u>\$ 428</u>	<u>\$ 3,577,640</u>	<u>\$ 118,323</u>	<u>\$ 547</u>

<u>Real Estate Assessment</u>	<u>Law Library</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 551,473
-	-	-	-	4,050,365
3,811,997	17,821	505,489	78,828	8,622,374
-	-	162,564	-	211,554
200	406,808	44,405	23,617	571,243
400	137,124	2,421,189	68,177	20,727,461
-	-	172	-	504
<u>18,594</u>	<u>17,239</u>	<u>10,345</u>	<u>-</u>	<u>565,068</u>
<u>3,831,191</u>	<u>578,992</u>	<u>3,144,164</u>	<u>170,622</u>	<u>35,300,042</u>
3,670,232	-	-	-	4,645,759
-	572,258	375,941	280,242	4,331,798
-	-	2,606,622	62,426	5,645,573
-	-	-	-	18,553,581
-	-	-	-	786,573
-	-	-	-	524,503
-	-	-	-	663,348
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,374</u>
<u>3,670,232</u>	<u>572,258</u>	<u>2,982,563</u>	<u>342,668</u>	<u>35,162,509</u>
160,959	6,734	161,601	(172,046)	137,533
<u>3,765,540</u>	<u>214,976</u>	<u>2,409,253</u>	<u>547,749</u>	<u>25,046,262</u>
<u>\$ 3,926,499</u>	<u>\$ 221,710</u>	<u>\$ 2,570,854</u>	<u>\$ 375,703</u>	<u>\$ 25,183,795</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2015

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 620,236	\$ -	\$ 620,236
Interest	<u>416</u>	<u>-</u>	<u>416</u>
Total Revenues	<u>620,652</u>	<u>-</u>	<u>620,652</u>
Expenditures			
Debt Service:			
Principal Retirement	419,252	-	419,252
Interest and Fiscal Charges	<u>175,762</u>	<u>-</u>	<u>175,762</u>
Total Expenditures	<u>595,014</u>	<u>-</u>	<u>595,014</u>
Net Change in Fund Balances	25,638	-	25,638
Fund Balances Beginning of Year	<u>155,448</u>	<u>200,940</u>	<u>356,388</u>
Fund Balances End of Year	<u>\$ 181,086</u>	<u>\$ 200,940</u>	<u>\$ 382,026</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, 2015

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Courthouse Restoration	Ditch Maintenance	Engineer's Construction
Revenues					
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 4,800,042
Other	<u>32,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>32,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,800,042</u>
Expenditures					
Capital Outlay	<u>-</u>	<u>294,207</u>	<u>-</u>	<u>-</u>	<u>4,862,994</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>32,483</u>	<u>(294,207)</u>	<u>-</u>	<u>-</u>	<u>(62,952)</u>
Other Financing Sources					
Transfers In	-	70,000	-	-	-
Proceeds from Sale of Capital Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	32,483	(224,207)	-	-	(62,952)
Fund Balances (Deficits) Beginning of Year	<u>(25,708)</u>	<u>251,008</u>	<u>280</u>	<u>5,413</u>	<u>(430,513)</u>
Fund Balances (Deficits) End of Year	<u>\$ 6,775</u>	<u>\$ 26,801</u>	<u>\$ 280</u>	<u>\$ 5,413</u>	<u>\$ (493,465)</u>

<u>Permanent Improvement</u>	<u>Survey Monument</u>	<u>Total</u>
\$ -	\$ -	\$ 4,800,042
<u>35,930</u>	<u>-</u>	<u>68,413</u>
<u>35,930</u>	<u>-</u>	<u>4,868,455</u>
<u>2,317,687</u>	<u>-</u>	<u>7,474,888</u>
<u>(2,281,757)</u>	<u>-</u>	<u>(2,606,433)</u>
4,000,000	-	4,070,000
<u>96,791</u>	<u>-</u>	<u>96,791</u>
<u>4,096,791</u>	<u>-</u>	<u>4,166,791</u>
1,815,034	-	1,560,358
<u>3,310,577</u>	<u>288</u>	<u>3,111,345</u>
<u>\$ 5,125,611</u>	<u>\$ 288</u>	<u>\$ 4,671,703</u>

STARK COUNTY, OHIO

Fund Descriptions – Nonmajor Enterprise Funds

For the Year Ended December 31, 2015

Nonmajor Enterprise Funds

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

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

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Position

Nonmajor Enterprise Funds

December 31, 2015

	Enterprise Funds			
	Water	Sheriff's Webcheck	Auditor's License Bureau	Total
Assets				
Current Assets				
Equity in Pooled Cash and Investments	\$ 891,245	\$ 112,003	\$ 342,174	\$ 1,345,422
Accounts Receivable	49,351	-	-	49,351
Intergovernmental Receivable	-	14,560	-	14,560
Total Current Assets	<u>940,596</u>	<u>126,563</u>	<u>342,174</u>	<u>1,409,333</u>
Noncurrent Assets				
Net Pension Asset	425	-	-	425
Depreciable Capital Assets, Net	6,238,227	-	-	6,238,227
Total Noncurrent Assets	<u>6,238,652</u>	<u>-</u>	<u>-</u>	<u>6,238,652</u>
Total Assets	<u>7,179,248</u>	<u>126,563</u>	<u>342,174</u>	<u>7,647,985</u>
Deferred Outflows of Resources				
Pension	24,407	-	-	24,407
Liabilities				
Current Liabilities				
Accounts Payable	37,414	-	-	37,414
Accrued Wages	6,570	-	-	6,570
Compensated Absences Payable	1,642	-	-	1,642
Intergovernmental Payable	2,695	-	-	2,695
General Obligation Bonds Payable	80,000	-	-	80,000
Total Current Liabilities	<u>128,321</u>	<u>-</u>	<u>-</u>	<u>128,321</u>
Long-Term Liabilities				
Compensated Absences Payable - Net of Current Portion	12,564	-	-	12,564
Net Pension Liability	138,395	-	-	138,395
Total Long-Term Liabilities	<u>150,959</u>	<u>-</u>	<u>-</u>	<u>150,959</u>
Total Liabilities	<u>279,280</u>	<u>-</u>	<u>-</u>	<u>279,280</u>
Deferred Inflows of Resources				
Pension	2,561	-	-	2,561
Net Position				
Net Investment in Capital Assets	6,158,227	-	-	6,158,227
Unrestricted	763,587	126,563	342,174	1,232,324
Total Net Position	<u>\$ 6,921,814</u>	<u>\$ 126,563</u>	<u>\$ 342,174</u>	<u>\$ 7,390,551</u>

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2015

	Enterprise Funds				
	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
Operating Revenues					
Charges for Services	\$ 706,998	\$ -	\$ 29,628	\$ -	\$ 736,626
Other	100	-	-	-	100
Total Operating Revenues	<u>707,098</u>	<u>-</u>	<u>29,628</u>	<u>-</u>	<u>736,726</u>
Operating Expenses					
Personal Services	222,940	-	-	-	222,940
Contractual Services	432,296	-	-	-	432,296
Materials and Supplies	14,837	-	470	-	15,307
Depreciation	194,254	233	-	-	194,487
Other	2,526	-	11,436	-	13,962
Total Operating Expenses	<u>866,853</u>	<u>233</u>	<u>11,906</u>	<u>-</u>	<u>878,992</u>
Operating Income (Loss)	<u>(159,755)</u>	<u>(233)</u>	<u>17,722</u>	<u>-</u>	<u>(142,266)</u>
Non-Operating Revenues (Expenses)					
Loss on Disposal of Capital Assets	-	(27,103)	-	-	(27,103)
Interest and Fiscal Charges	(4,275)	-	-	-	(4,275)
Intergovernmental	-	-	29,880	-	29,880
Total Non-Operating Revenues (Expenses)	<u>(4,275)</u>	<u>(27,103)</u>	<u>29,880</u>	<u>-</u>	<u>(1,498)</u>
Change in Net Position	<u>(164,030)</u>	<u>(27,336)</u>	<u>47,602</u>	<u>-</u>	<u>(143,764)</u>
Net Position Beginning of Year (Restated)	<u>7,085,844</u>	<u>27,336</u>	<u>78,961</u>	<u>342,174</u>	<u>7,534,315</u>
Net Position End of Year	<u>\$ 6,921,814</u>	<u>\$ -</u>	<u>\$ 126,563</u>	<u>\$ 342,174</u>	<u>\$ 7,390,551</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2015

	Water	Molly	Sheriff's Webcheck	Auditor's License Bureau	Total
Cash Flows from Operating Activities					
Cash Received from Customers	\$ 746,099	\$ -	\$ 29,628	\$ -	\$ 775,727
Cash Received from Other Operating Receipts	100	-	-	-	100
Cash Payments to Employees for Services and Benefits	(222,086)	-	-	-	(222,086)
Cash Payments to Suppliers for Goods and Services	(14,837)	-	(470)	-	(15,307)
Cash Payments for Contractual Services	(426,317)	-	-	-	(426,317)
Other Cash Payments	(2,526)	-	(11,436)	-	(13,962)
Net Cash Provided by Operating Activities	<u>80,433</u>	<u>-</u>	<u>17,722</u>	<u>-</u>	<u>98,155</u>
Cash Flows from Noncapital Financing Activities					
Operating Grants Received	-	-	15,320	-	15,320
Cash Flows from Capital and Related Financing Activities					
Principal Payments on Debt	(75,000)	-	-	-	(75,000)
Interest Payments on Debt	(4,275)	-	-	-	(4,275)
Net Cash Used for Capital and Related Financing Activities	<u>(79,275)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(79,275)</u>
Net Increase in Cash and Investments	1,158	-	33,042	-	34,200
Cash and Investments Beginning of Year	<u>890,087</u>	<u>-</u>	<u>78,961</u>	<u>342,174</u>	<u>1,311,222</u>
Cash and Investments End of Year	<u>\$ 891,245</u>	<u>\$ -</u>	<u>\$ 112,003</u>	<u>\$ 342,174</u>	<u>\$ 1,345,422</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities					
Operating Income (Loss)	<u>\$ (159,755)</u>	<u>\$ (233)</u>	<u>\$ 17,722</u>	<u>\$ -</u>	<u>\$ (142,266)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities					
Depreciation Expense	194,254	233	-	-	194,487
(Increase) Decrease in Assets:					
Accounts Receivable	53,421	-	-	-	53,421
Net Pension Asset	(309)	-	-	-	(309)
Deferred Outflows - Pension	(7,015)	-	-	-	(7,015)
Increase (Decrease) in Liabilities:					
Accounts Payable	(7,698)	-	-	-	(7,698)
Accrued Wages	756	-	-	-	756
Compensated Absences Payable	1,638	-	-	-	1,638
Intergovernmental Payable	(546)	-	-	-	(546)
Deferred Inflows - Pension	2,561	-	-	-	2,561
Net Pension Liability	3,126	-	-	-	3,126
Total Adjustments	<u>240,188</u>	<u>233</u>	<u>-</u>	<u>-</u>	<u>240,421</u>
Net Cash Provided by Operating Activities	<u>\$ 80,433</u>	<u>\$ -</u>	<u>\$ 17,722</u>	<u>\$ -</u>	<u>\$ 98,155</u>

STARK COUNTY, OHIO

Fund Descriptions – Internal Service Funds

For the Year Ended December 31, 2015

Internal Service Funds

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Position

All Internal Service Funds

December 31, 2015

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Current Assets			
Equity in Pooled Cash and Investments	\$ 7,547,897	\$ 2,543,127	\$ 10,091,024
Noncurrent Assets:			
Net Pension Asset	326	248	574
Total Assets	<u>7,548,223</u>	<u>2,543,375</u>	<u>10,091,598</u>
Deferred Outflows of Resources			
Pension	18,738	14,235	32,973
Liabilities			
Current Liabilities			
Accounts Payable	2,081	-	2,081
Accrued Wages	5,879	4,200	10,079
Intergovernmental Payable	2,385	593,519	595,904
Claims Payable	1,591,162	329,001	1,920,163
Total Current Liabilities	<u>1,601,507</u>	<u>926,720</u>	<u>2,528,227</u>
Long-Term Liabilities:			
Net Pension Liability	106,245	80,716	186,961
Claims Payable - Net of Current Portion	-	2,753,647	2,753,647
Compensated Absences Payable - Net of Current Portion	13,400	3,528	16,928
Total Long-Term Liabilities	<u>119,645</u>	<u>2,837,891</u>	<u>2,957,536</u>
Total Liabilities	<u>1,721,152</u>	<u>3,764,611</u>	<u>5,485,763</u>
Deferred Inflows of Resources			
Pension	1,966	1,494	3,460
Net Position			
Unrestricted	5,843,843	(1,208,495)	4,635,348
Total Net Position	<u>\$ 5,843,843</u>	<u>\$ (1,208,495)</u>	<u>\$ 4,635,348</u>

STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2015

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 17,545,513	\$ 860,741	\$ 18,406,254
Other	<u>95,968</u>	<u>552,084</u>	<u>648,052</u>
Total Operating Revenues	<u>17,641,481</u>	<u>1,412,825</u>	<u>19,054,306</u>
Operating Expenses			
Personal Services	163,294	107,678	270,972
Contractual Services	12,371	652,674	665,045
Materials and Supplies	1,494	1,537	3,031
Claims	19,143,523	-	19,143,523
Change in Workers Compensation Estimate	-	(444,001)	(444,001)
Other	<u>1,249</u>	<u>22</u>	<u>1,271</u>
Total Operating Expenses	<u>19,321,931</u>	<u>317,910</u>	<u>19,639,841</u>
Change in Net Position	(1,680,450)	1,094,915	(585,535)
Net Position Beginning of Year (Restated)	<u>7,524,293</u>	<u>(2,303,410)</u>	<u>5,220,883</u>
Net Position End of Year	<u>\$ 5,843,843</u>	<u>\$ (1,208,495)</u>	<u>\$ 4,635,348</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2015

	Self Insurance	Workers' Compensation	Total
<i>Cash Flows from Operating Activities</i>			
Cash Received from Interfund Services Provided	\$ 17,545,513	\$ 860,741	\$ 18,406,254
Cash Received from Other Operating Receipts	98,267	552,084	650,351
Cash Payments to Employees for Services and Benefits	(161,452)	(107,572)	(269,024)
Cash Payments to Suppliers for Goods and Services	(1,494)	(1,537)	(3,031)
Cash Payments for Claims	(18,980,919)	(681,629)	(19,662,548)
Cash Payments for Contractual Services	(10,947)	(641,484)	(652,431)
Cash Payments for Other Operating Expenses	(1,249)	(22)	(1,271)
<i>Net Cash Used for Operating Activities</i>	<u>(1,512,281)</u>	<u>(19,419)</u>	<u>(1,531,700)</u>
<i>Net Decrease in Cash and Investments</i>	(1,512,281)	(19,419)	(1,531,700)
<i>Cash and Investments Beginning of Year</i>	<u>9,060,178</u>	<u>2,562,546</u>	<u>11,622,724</u>
<i>Cash and Investments End of Year</i>	<u>\$ 7,547,897</u>	<u>\$ 2,543,127</u>	<u>\$ 10,091,024</u>

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

<i>Operating Income (Loss)</i>	<u>\$ (1,680,450)</u>	<u>\$ 1,094,915</u>	<u>\$ (585,535)</u>
---------------------------------------	-----------------------	---------------------	---------------------

***Adjustments to Reconcile Operating Income (Loss)
to Net Cash Provided by (Used for) Operating Activities***

<i>(Increase) Decrease in Assets</i>			
Accounts Receivable	2,299	-	2,299
Net Pension Asset	(237)	(180)	(417)
Deferred Outflows - Pension	(5,386)	(4,091)	(9,477)
<i>Increase (Decrease) in Liabilities</i>			
Accounts Payable	(238,562)	-	(238,562)
Accrued Wages	1,279	617	1,896
Compensated Absences Payable	1,464	357	1,821
Intergovernmental Payable	356	11,276	11,632
Claims Payable	402,590	(1,125,630)	(723,040)
Deferred Inflows - Pension	1,966	1,494	3,460
Net Pension Liability	2,400	1,823	4,223
<i>Total Adjustments</i>	<u>168,169</u>	<u>(1,114,334)</u>	<u>(946,165)</u>
<i>Net Cash Used for Operating Activities</i>	<u>\$ (1,512,281)</u>	<u>\$ (19,419)</u>	<u>\$ (1,531,700)</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, 2015

	<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, 2015

	George C. Brissel	SCBDD Gifts & Donations	Total
<i>Net Position Beginning of Year</i>	<u>\$ 2,190</u>	<u>\$ 125,450</u>	<u>\$ 127,640</u>
<i>Net Position End of Year</i>	<u>\$ 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, 2015

	Balance 1/1/15	Additions	Reductions	Balance 12/31/15
Undivided General Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 10,703,615	\$ 395,476,217	\$ 393,886,870	\$ 12,292,962
Taxes Receivable	343,275,618	363,181,485	343,275,618	363,181,485
Special Assessments Receivable	18,200,249	-	651,599	17,548,650
Total Assets	<u>\$ 372,179,482</u>	<u>\$ 758,657,702</u>	<u>\$ 737,814,087</u>	<u>\$ 393,023,097</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 372,179,482</u>	<u>\$ 362,444,640</u>	<u>\$ 341,601,025</u>	<u>\$ 393,023,097</u>
Undivided Personal Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 233	\$ 1,140,978	\$ 1,141,135	\$ 76
Taxes Receivable	1,644,844	1,644,447	1,644,844	1,644,447
Total Assets	<u>\$ 1,645,077</u>	<u>\$ 2,785,425</u>	<u>\$ 2,785,979</u>	<u>\$ 1,644,523</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 1,645,077</u>	<u>\$ 1,644,433</u>	<u>\$ 1,644,987</u>	<u>\$ 1,644,523</u>
Undivided Estate Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	<u>\$ 649,824</u>	<u>\$ 743,373</u>	<u>\$ 713,463</u>	<u>\$ 679,734</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 649,824</u>	<u>\$ 29,910</u>	<u>\$ -</u>	<u>\$ 679,734</u>
Local Government				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ -	\$ 9,395,838	\$ 9,395,838	\$ -
Intergovernmental Receivable	4,173,061	3,068,240	4,173,061	3,068,240
Total Assets	<u>\$ 4,173,061</u>	<u>\$ 12,464,078</u>	<u>\$ 13,568,899</u>	<u>\$ 3,068,240</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 4,173,061</u>	<u>\$ 3,068,240</u>	<u>\$ 4,173,061</u>	<u>\$ 3,068,240</u>

(continued)

STARK COUNTY, OHIO

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2015

	Balance 1/1/15	Additions	Reductions	Balance 12/31/15
Library and Local Government Support				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ -	\$ 12,391,832	\$ 12,391,832	\$ -
Intergovernmental Receivable	<u>5,899,354</u>	<u>6,015,063</u>	<u>5,899,354</u>	<u>6,015,063</u>
Total Assets	<u>\$ 5,899,354</u>	<u>\$ 18,406,895</u>	<u>\$ 18,291,186</u>	<u>\$ 6,015,063</u>
<i>Liabilities:</i>				
Intergovernmental Payable	<u>\$ 5,899,354</u>	<u>\$ 6,015,063</u>	<u>\$ 5,899,354</u>	<u>\$ 6,015,063</u>
Court Agency				
<i>Assets:</i>				
Cash and Investments in Segregated Accounts	<u>\$ 2,148,848</u>	<u>\$ 57,616,835</u>	<u>\$ 57,181,242</u>	<u>\$ 2,584,441</u>
<i>Liabilities:</i>				
Deposits Held and Due to Others	<u>\$ 2,148,848</u>	<u>\$ 57,616,835</u>	<u>\$ 57,181,242</u>	<u>\$ 2,584,441</u>
Other Agency Funds				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 11,328,496	\$ 80,689,698	\$ 79,785,846	\$ 12,232,348
Cash and Investments in Segregated Accounts	17,987	1,035	-	19,022
Taxes Receivable	6,556,125	6,771,793	6,556,125	6,771,793
Intergovernmental Receivable	<u>1,700,074</u>	<u>1,831,896</u>	<u>1,700,074</u>	<u>1,831,896</u>
Total Assets	<u>\$ 19,602,682</u>	<u>\$ 89,294,422</u>	<u>\$ 88,042,045</u>	<u>\$ 20,855,059</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 4,679,246	\$ 2,324,235	\$ 2,414,891	\$ 4,588,590
Undistributed Monies	14,162,791	7,709,859	6,527,316	15,345,334
Deposits Held and Due to Others	<u>760,645</u>	<u>164,222</u>	<u>3,732</u>	<u>921,135</u>
Total Liabilities	<u>\$ 19,602,682</u>	<u>\$ 10,198,316</u>	<u>\$ 8,945,939</u>	<u>\$ 20,855,059</u>
All Agency Funds				
<i>Assets:</i>				
Equity in Pooled Cash and Investments	\$ 22,682,168	\$ 499,837,936	\$ 497,314,984	\$ 25,205,120
Cash and Investments in Segregated Accounts	2,166,835	57,617,870	57,181,242	2,603,463
Taxes Receivable	351,476,587	371,597,725	351,476,587	371,597,725
Special Assessments Receivable	18,200,249	-	651,599	17,548,650
Intergovernmental Receivable	<u>11,772,489</u>	<u>10,915,199</u>	<u>11,772,489</u>	<u>10,915,199</u>
Total Assets	<u>\$ 406,298,328</u>	<u>\$ 939,968,730</u>	<u>\$ 918,396,901</u>	<u>\$ 427,870,157</u>
<i>Liabilities:</i>				
Intergovernmental Payable	\$ 389,226,044	\$ 375,526,521	\$ 355,733,318	\$ 409,019,247
Undistributed Monies	14,162,791	7,709,859	6,527,316	15,345,334
Deposits Held and Due to Others	<u>2,909,493</u>	<u>57,781,057</u>	<u>57,184,974</u>	<u>3,505,576</u>
Total Liabilities	<u>\$ 406,298,328</u>	<u>\$ 441,017,437</u>	<u>\$ 419,445,608</u>	<u>\$ 427,870,157</u>

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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 12,584,677	\$ 12,584,677	\$ 12,702,665	\$ 117,988
Charges for Services	8,855,800	9,755,800	10,794,241	1,038,441
Licenses and Permits	38,000	38,000	40,340	2,340
Fines and Forfeitures	479,500	479,500	488,298	8,798
Intergovernmental	7,966,475	7,966,475	8,635,119	668,644
Interest	1,020,000	1,020,000	1,288,679	268,679
Rentals	400,000	400,000	313,375	(86,625)
Other	245,000	545,000	1,358,716	813,716
Total Revenues	31,589,452	32,789,452	35,621,433	2,831,981
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	2,026,167	2,027,117	1,922,492	104,625
Materials and Supplies	54,730	61,230	36,059	25,171
Contractual Services	4,120,259	5,021,315	4,709,539	311,776
Capital Outlay	2,563,025	4,062,325	3,979,233	83,092
Other	2,449,967	2,451,467	2,186,012	265,455
Total Commissioners' Office	11,214,148	13,623,454	12,833,335	790,119
County Auditor				
Personal Services	877,015	837,015	790,985	46,030
Materials and Supplies	10,000	10,000	4,415	5,585
Contractual Services	325,831	365,831	362,736	3,095
Capital Outlay	5,000	5,000	-	5,000
Other	4,700	4,700	3,278	1,422
Total County Auditor	1,222,546	1,222,546	1,161,414	61,132
County Treasurer				
Personal Services	568,446	568,446	531,084	37,362
Materials and Supplies	11,543	11,543	9,222	2,321
Contractual Services	359,716	355,716	327,060	28,656
Capital Outlay	3,000	6,000	5,766	234
Other	25,968	26,968	4,720	22,248
Total County Treasurer	968,673	968,673	877,852	90,821
Prosecuting Attorney				
Personal Services	1,121,018	884,495	884,495	-
Materials and Supplies	11,550	10,880	10,880	-
Contractual Services	25,350	17,834	17,834	-
Other	19,091	19,000	19,000	-
Total Prosecuting Attorney	1,177,009	932,209	932,209	-

(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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder				
Personal Services	\$ 566,408	\$ 566,408	\$ 549,402	\$ 17,006
Materials and Supplies	1,500	1,500	1,474	26
Contractual Services	20,000	20,000	17,546	2,454
Capital Outlay	25,317	25,317	25,235	82
Other	<u>2,000</u>	<u>2,000</u>	<u>1,296</u>	<u>704</u>
Total Recorder	<u>615,225</u>	<u>615,225</u>	<u>594,953</u>	<u>20,272</u>
Board of Elections				
Personal Services	1,485,036	1,482,036	1,422,616	59,420
Materials and Supplies	81,279	81,279	71,991	9,288
Contractual Services	534,148	527,148	503,542	23,606
Capital Outlay	46,000	56,000	33,757	22,243
Other	<u>17,102</u>	<u>17,102</u>	<u>14,689</u>	<u>2,413</u>
Total Board of Elections	<u>2,163,565</u>	<u>2,163,565</u>	<u>2,046,595</u>	<u>116,970</u>
Data Processing				
Personal Services	1,470,210	1,340,850	1,335,573	5,277
Materials and Supplies	6,726	16,726	10,476	6,250
Contractual Services	567,296	695,296	687,146	8,150
Capital Outlay	1,493,458	1,493,458	1,491,887	1,571
Other	<u>54,600</u>	<u>54,600</u>	<u>53,500</u>	<u>1,100</u>
Total Data Processing	<u>3,592,290</u>	<u>3,600,930</u>	<u>3,578,582</u>	<u>22,348</u>
Buildings and Grounds Maintenance				
Personal Services	554,370	554,370	510,765	43,605
Materials and Supplies	988,626	976,626	931,884	44,742
Contractual Services	567,411	567,411	565,098	2,313
Capital Outlay	423,993	423,993	221,104	202,889
Other	<u>1,184</u>	<u>1,184</u>	<u>66</u>	<u>1,118</u>
Total Buildings and Grounds Maintenance	<u>2,535,584</u>	<u>2,523,584</u>	<u>2,228,917</u>	<u>294,667</u>
Total General Government - Legislative and Executive	<u>23,489,040</u>	<u>25,650,186</u>	<u>24,253,857</u>	<u>1,396,329</u>
General Government - Judicial				
Court of Appeals				
Materials and Supplies	82,699	64,699	64,170	529
Contractual Services	119,795	146,795	145,100	1,695
Capital Outlay	5,000	13,396	12,655	741
Other	<u>18,800</u>	<u>15,800</u>	<u>12,907</u>	<u>2,893</u>
Total Court of Appeals	<u>226,294</u>	<u>240,690</u>	<u>234,832</u>	<u>5,858</u>

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Common Pleas Court				
Personal Services	\$ 3,648,346	\$ 3,653,493	\$ 3,473,391	\$ 180,102
Materials and Supplies	105,564	110,585	104,952	5,633
Contractual Services	287,433	313,363	304,073	9,290
Capital Outlay	44,146	20,841	20,291	550
Other	84,077	88,127	59,493	28,634
Total Common Pleas Court	<u>4,169,566</u>	<u>4,186,409</u>	<u>3,962,200</u>	<u>224,209</u>
Common Pleas Jury Commission				
Personal Services	<u>63,903</u>	<u>127,222</u>	<u>126,567</u>	<u>655</u>
Juvenile Court				
Personal Services	3,038,959	2,985,328	2,932,012	53,316
Materials and Supplies	49,400	85,900	84,578	1,322
Contractual Services	169,191	169,538	167,736	1,802
Capital Outlay	49,484	63,570	63,569	1
Other	<u>16,368</u>	<u>19,066</u>	<u>19,066</u>	<u>-</u>
Total Juvenile Court	<u>3,323,402</u>	<u>3,323,402</u>	<u>3,266,961</u>	<u>56,441</u>
Probate Court				
Personal Services	786,067	787,067	785,206	1,861
Materials and Supplies	22,989	12,139	11,832	307
Contractual Services	75,257	78,567	75,210	3,357
Capital Outlay	6,505	9,245	9,173	72
Other	<u>689</u>	<u>4,489</u>	<u>4,394</u>	<u>95</u>
Total Probate Court	<u>891,507</u>	<u>891,507</u>	<u>885,815</u>	<u>5,692</u>
Clerk of Courts				
Personal Services	1,452,514	1,452,514	1,436,780	15,734
Materials and Supplies	22,140	22,140	21,781	359
Contractual Services	266,754	266,754	266,460	294
Capital Outlay	9,000	9,000	-	9,000
Other	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>
Total Clerk of Courts	<u>1,750,908</u>	<u>1,750,908</u>	<u>1,725,521</u>	<u>25,387</u>
Public Defender				
Personal Services	491,050	396,908	396,908	-
Materials and Supplies	5,169	4,669	4,668	1
Contractual Services	4,900	4,900	4,878	22
Other	<u>7,240</u>	<u>7,740</u>	<u>7,477</u>	<u>263</u>
Total Public Defender	<u>508,359</u>	<u>414,217</u>	<u>413,931</u>	<u>286</u>
Municipal Court				
Personal Services	330,150	310,400	291,122	19,278
Contractual Services	<u>33,315</u>	<u>37,815</u>	<u>37,787</u>	<u>28</u>
Total Municipal Court	<u>363,465</u>	<u>348,215</u>	<u>328,909</u>	<u>19,306</u>
Total General Government - Judicial	<u>11,297,404</u>	<u>11,282,570</u>	<u>10,944,736</u>	<u>337,834</u>

(continued)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety				
Coroner				
Personal Services	703,815	703,815	653,383	50,432
Materials and Supplies	31,673	31,673	26,618	5,055
Contractual Services	220,133	220,133	219,463	670
Other	<u>7,630</u>	<u>7,630</u>	<u>498</u>	<u>7,132</u>
Total Coroner	<u>963,251</u>	<u>963,251</u>	<u>899,962</u>	<u>63,289</u>
Total Public Safety	<u>963,251</u>	<u>963,251</u>	<u>899,962</u>	<u>63,289</u>
Public Works				
Buildings and Grounds Capital				
Capital Outlay	<u>6,234</u>	<u>18,234</u>	<u>17,954</u>	<u>280</u>
Human Services				
Veteran's Service Commission				
Personal Services	771,851	771,850	745,670	26,180
Materials and Supplies	32,721	24,721	18,909	5,812
Contractual Services	270,851	270,851	229,183	41,668
Capital Outlay	57,000	15,588	15,487	101
Other	<u>1,004,254</u>	<u>1,403,666</u>	<u>1,393,762</u>	<u>9,904</u>
Total Veteran's Service Commission	<u>2,136,677</u>	<u>2,486,676</u>	<u>2,403,011</u>	<u>83,665</u>
Total Human Services	<u>2,136,677</u>	<u>2,486,676</u>	<u>2,403,011</u>	<u>83,665</u>
Total Expenditures	<u>37,892,606</u>	<u>40,400,917</u>	<u>38,519,520</u>	<u>1,881,397</u>
Deficiency of Revenues Under Expenditures	<u>(6,303,154)</u>	<u>(7,611,465)</u>	<u>(2,898,087)</u>	<u>4,713,378</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	39,554	39,554
Transfers In	750,000	1,550,000	1,619,564	69,564
Transfers Out	<u>-</u>	<u>(4,000,000)</u>	<u>(4,000,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>750,000</u>	<u>(2,450,000)</u>	<u>(2,340,882)</u>	<u>109,118</u>
Net Change in Fund Balance	<u>(5,553,154)</u>	<u>(10,061,465)</u>	<u>(5,238,969)</u>	<u>4,822,496</u>
Fund Balance at Beginning of Year	<u>7,659,944</u>	<u>7,659,944</u>	<u>7,659,944</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>3,361,622</u>	<u>3,361,622</u>	<u>3,361,622</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 5,468,412</u>	<u>\$ 960,101</u>	<u>\$ 5,782,597</u>	<u>\$ 4,822,496</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 27,625,000	\$ 27,625,000	\$ 28,203,488	\$ 578,488
Charges for Services	-	-	1,105,506	1,105,506
Intergovernmental	25,544,047	25,544,047	20,145,214	(5,398,833)
Other	-	-	1,498,580	1,498,580
Total Revenues	<u>53,169,047</u>	<u>53,169,047</u>	<u>50,952,788</u>	<u>(2,216,259)</u>
Expenditures				
Current:				
Health				
Personal Services	30,151,962	30,203,962	29,758,302	445,660
Materials and Supplies	1,890,288	1,766,100	1,502,396	263,704
Contractual Services	4,676,243	5,217,597	4,906,479	311,118
Capital Outlay	1,147,226	1,116,901	872,380	244,521
Other	16,441,347	16,002,508	14,980,861	1,021,647
Total Expenditures	<u>54,307,066</u>	<u>54,307,068</u>	<u>52,020,418</u>	<u>2,286,650</u>
Deficiency of Revenues Under Expenditures	<u>(1,138,019)</u>	<u>(1,138,021)</u>	<u>(1,067,630)</u>	<u>70,391</u>
Other Financing Uses				
Transfers Out	<u>(260,000)</u>	<u>(260,000)</u>	<u>(70,000)</u>	<u>190,000</u>
Net Change in Fund Balance	(1,398,019)	(1,398,021)	(1,137,630)	260,391
Fund Balance Beginning of Year	33,089,639	33,089,639	33,089,639	-
Prior Year Encumbrances Appropriated	<u>1,384,195</u>	<u>1,384,195</u>	<u>1,384,195</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 33,075,815</u>	<u>\$ 33,075,813</u>	<u>\$ 33,336,204</u>	<u>\$ 260,391</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 5,946,071	\$ 5,946,071	\$ 5,734,611	\$ (211,460)
Intergovernmental	22,053,694	22,053,694	22,435,117	381,423
Other	<u>577,458</u>	<u>577,458</u>	<u>216,659</u>	<u>(360,799)</u>
Total Revenues	<u>28,577,223</u>	<u>28,577,223</u>	<u>28,386,387</u>	<u>(190,836)</u>
Expenditures				
Current:				
Health				
Personal Services	2,630,366	2,717,366	2,699,850	17,516
Materials and Supplies	61,120	61,120	40,249	20,871
Contractual Services	33,968,886	33,881,886	32,914,187	967,699
Capital Outlay	360,531	360,531	261,582	98,949
Other	<u>1,326,175</u>	<u>1,326,175</u>	<u>948,038</u>	<u>378,137</u>
Total Expenditures	<u>38,347,078</u>	<u>38,347,078</u>	<u>36,863,906</u>	<u>1,483,172</u>
Net Change in Fund Balance	(9,769,855)	(9,769,855)	(8,477,519)	1,292,336
Fund Balance Beginning of Year	3,979,749	3,979,749	3,979,749	-
Prior Year Encumbrances Appropriated	<u>7,763,800</u>	<u>7,763,800</u>	<u>7,763,800</u>	-
Fund Balance End of Year	<u>\$ 1,973,694</u>	<u>\$ 1,973,694</u>	<u>\$ 3,266,030</u>	<u>\$ 1,292,336</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 7,999,526	\$ 7,999,526	\$ 8,024,894	\$ 25,368
Charges for Services	-	-	1,347,972	1,347,972
Intergovernmental	18,611,638	18,611,638	17,888,521	(723,117)
Other	<u>53,906</u>	<u>53,906</u>	<u>86,180</u>	<u>32,274</u>
Total Revenues	<u>26,665,070</u>	<u>26,665,070</u>	<u>27,347,567</u>	<u>682,497</u>
Expenditures				
Current:				
Human Services				
Personal Services	5,956,350	5,187,350	4,993,207	194,143
Materials and Supplies	256,928	189,928	60,783	129,145
Contractual Services	15,679,686	16,470,686	13,871,509	2,599,177
Capital Outlay	117,124	82,124	9,096	73,028
Other	<u>12,355,396</u>	<u>17,723,396</u>	<u>15,634,705</u>	<u>2,088,691</u>
Total Expenditures	<u>34,365,484</u>	<u>39,653,484</u>	<u>34,569,300</u>	<u>5,084,184</u>
Net Change in Fund Balance	(7,700,414)	(12,988,414)	(7,221,733)	5,766,681
Fund Balance Beginning of Year	11,987,938	11,987,938	11,987,938	-
Prior Year Encumbrances Appropriated	<u>3,269,769</u>	<u>3,269,769</u>	<u>3,269,769</u>	-
Fund Balance End of Year	<u>\$ 7,557,293</u>	<u>\$ 2,269,293</u>	<u>\$ 8,035,974</u>	<u>\$ 5,766,681</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$ 28,559,499	\$ 28,559,499	\$ 29,054,584	\$ 495,085
Other	<u>5,000,000</u>	<u>7,191,643</u>	<u>5,639,719</u>	<u>(1,551,924)</u>
Total Revenues	<u>33,559,499</u>	<u>35,751,142</u>	<u>34,694,303</u>	<u>(1,056,839)</u>
Expenditures				
Current:				
Human Services				
Personal Services	25,370,238	25,870,238	25,427,633	442,605
Materials and Supplies	543,590	543,590	371,733	171,857
Contractual Services	7,919,554	8,701,197	7,291,162	1,410,035
Capital Outlay	110,065	110,065	98,903	11,162
Other	<u>2,598,702</u>	<u>4,008,702</u>	<u>3,466,237</u>	<u>542,465</u>
Total Expenditures	<u>36,542,149</u>	<u>39,233,792</u>	<u>36,655,668</u>	<u>2,578,124</u>
Net Change in Fund Balance	(2,982,650)	(3,482,650)	(1,961,365)	1,521,285
Fund Balance Beginning of Year	2,236,964	2,236,964	2,236,964	-
Prior Year Encumbrances Appropriated	<u>1,696,569</u>	<u>1,696,569</u>	<u>1,696,569</u>	-
Fund Balance End of Year	<u>\$ 950,883</u>	<u>\$ 450,883</u>	<u>\$ 1,972,168</u>	<u>\$ 1,521,285</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, 2015

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Sales Tax	\$ 25,000,000	\$ 25,000,000	\$ 28,772,692	\$ 3,772,692
Other	-	-	55,841	55,841
Total Revenues	25,000,000	25,000,000	28,828,533	3,828,533
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Contractual Services	4,128,843	4,128,843	3,898,992	229,851
Capital Outlay	2,961,293	2,961,293	2,870,140	91,153
Total General Government - Legislative and Executive	7,090,136	7,090,136	6,769,132	321,004
Public Safety				
Prosecuting Attorney				
Personal Services	2,229,457	2,536,665	2,442,988	93,677
Materials and Supplies	23,450	24,120	24,120	-
Contractual Services	12,650	20,166	20,000	166
Other	111,349	38,851	38,851	-
Total Prosecuting Attorney	2,376,906	2,619,802	2,525,959	93,843
Public Defender				
Personal Services	1,019,045	1,105,787	1,059,530	46,257
Materials and Supplies	5,380	11,580	9,777	1,803
Contractual Services	10,298	10,498	9,560	938
Other	9,803	10,803	10,676	127
Total Public Defender	1,044,526	1,138,668	1,089,543	49,125
Sheriff				
Personal Services	16,715,652	16,413,906	14,188,344	2,225,562
Materials and Supplies	1,438,059	1,358,059	1,099,009	259,050
Contractual Services	3,671,627	3,694,731	3,677,819	16,912
Capital Outlay	22,500	407,500	399,054	8,446
Other	160,660	136,206	80,454	55,752
Total Sheriff	22,008,498	22,010,402	19,444,680	2,565,722
Total Public Safety	25,429,930	25,768,872	23,060,182	2,708,690
Total Expenditures	32,520,066	32,859,008	29,829,314	3,029,694
Net Change in Fund Balance	(7,520,066)	(7,859,008)	(1,000,781)	6,858,227
Fund Balance Beginning of Year	6,392,603	6,392,603	6,392,603	-
Prior Year Encumbrances Appropriated	3,263,937	3,263,937	3,263,937	\$ -
Fund Balance End of Year	\$ 2,136,474	\$ 1,797,532	\$ 8,655,759	\$ 6,858,227

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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 22,661,187	\$ 25,461,981	\$ 2,800,794
Special Assessments	234,638	234,638	-
Other Operating Revenues	<u>-</u>	<u>46,919</u>	<u>46,919</u>
Total Revenues	<u>22,895,825</u>	<u>25,743,538</u>	<u>2,847,713</u>
Expenses			
Personal Services	5,875,495	5,149,830	725,665
Contractual Services	15,105,405	13,429,807	1,675,598
Materials and Supplies	1,908,702	1,481,173	427,529
Other Operating Expenses	185,665	158,997	26,668
Capital Outlay	<u>4,189,542</u>	<u>4,018,491</u>	<u>171,051</u>
Total Expenses	<u>27,264,809</u>	<u>24,238,298</u>	<u>3,026,511</u>
Operating Income (Loss)	(4,368,984)	1,505,240	5,874,224
Non-Operating Revenues (Expenses)			
Principal Retirement	(7,131,170)	(4,857,751)	2,273,419
Interest and Fiscal Charges	(1,024,216)	(1,024,216)	-
Capital Contributions	1,700,000	510,000	(1,190,000)
Proceeds of Loans	-	32,125	32,125
Proceeds of OPWC Loans	-	146,897	146,897
Advances Out	<u>(1,725)</u>	<u>(1,725)</u>	<u>-</u>
Total Non-Operating Revenues (Expenses)	<u>(6,457,111)</u>	<u>(5,194,670)</u>	<u>1,262,441</u>
Change in Fund Equity	(10,826,095)	(3,689,430)	7,136,665
Fund Equity Beginning of Year	17,293,607	17,293,607	-
Prior Year Encumbrances Appropriated	<u>4,392,406</u>	<u>4,392,406</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 10,859,918</u>	<u>\$ 17,996,583</u>	<u>\$ 7,136,665</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, 2015

	Real Estate Tax Overpayment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Uses			
Transfers Out	\$ (118,512)	\$ (118,512)	\$ -
Net Change in Fund Balance	(118,512)	(118,512)	-
Fund Balance Beginning of Year	118,512	118,512	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	Certificate of Title Administration		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,000,000	\$ 2,535,794	\$ 535,794
Other	-	35	35
Total Revenues	<u>2,000,000</u>	<u>2,535,829</u>	<u>535,829</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,515,243	1,500,757	14,486
Materials and Supplies	46,403	38,786	7,617
Contractual Services	179,060	169,542	9,518
Capital Outlay	16,188	13,005	3,183
Other	4,500	4,500	-
Total Expenditures	<u>1,761,394</u>	<u>1,726,590</u>	<u>34,804</u>
Excess of Revenues Over Expenditures	238,606	809,239	570,633
Other Financing Uses			
Transfers Out	<u>(1,500,000)</u>	<u>(1,500,000)</u>	-
Net Change in Fund Balance	(1,261,394)	(690,761)	570,633
Fund Balance Beginning of Year	1,760,514	1,760,514	-
Prior Year Encumbrances Appropriated	<u>10,058</u>	<u>10,058</u>	-
Fund Balance End of Year	<u>\$ 509,178</u>	<u>\$ 1,079,811</u>	<u>\$ 570,633</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, 2015

	Recorder's Equipment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 325,000	\$ 347,973	\$ 22,973
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	61,927	61,606	321
Materials and Supplies	22,245	21,360	885
Contractual Services	271,941	228,981	42,960
Capital Outlay	59,085	58,984	101
Total Expenditures	<u>415,198</u>	<u>370,931</u>	<u>44,267</u>
Net Change in Fund Balance	(90,198)	(22,958)	67,240
Fund Balance Beginning of Year	74,730	74,730	-
Prior Year Encumbrances Appropriated	<u>15,468</u>	<u>15,468</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 67,240</u>	<u>\$ 67,240</u>

	Unclaimed Money		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 357,372	\$ 357,372
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	267,398	265,000	2,398
Net Change in Fund Balance	(267,398)	92,372	359,770
Fund Balance Beginning of Year	668,628	668,628	-
Prior Year Encumbrances Appropriated	<u>167,398</u>	<u>167,398</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 568,628</u>	<u>\$ 928,398</u>	<u>\$ 359,770</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 775,000	\$ 860,479	\$ 85,479
Other	-	482	482
Total Revenues	<u>775,000</u>	<u>860,961</u>	<u>85,961</u>
Expenditures			
Current:			
Public Safety			
Personal Services	583,500	569,780	13,720
Materials and Supplies	13,423	9,252	4,171
Contractual Services	156,438	155,050	1,388
Capital Outlay	9,000	5,501	3,499
Other	<u>3,047</u>	<u>2,890</u>	<u>157</u>
Total Expenditures	<u>765,408</u>	<u>742,473</u>	<u>22,935</u>
Net Change in Fund Balance	9,592	118,488	108,896
Fund Balance Beginning of Year	1,123,341	1,123,341	-
Prior Year Encumbrances Appropriated	<u>15,408</u>	<u>15,408</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,148,341</u>	<u>\$ 1,257,237</u>	<u>\$ 108,896</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, 2015

	Sheriff's Policing Rotary		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,400,000	\$ 2,645,122	\$ 245,122
Intergovernmental	110,000	192,700	82,700
Other	-	12,150	12,150
Total Revenues	2,510,000	2,849,972	339,972
Expenditures			
Current:			
Public Safety			
Personal Services	2,413,500	2,152,174	261,326
Materials and Supplies	68,702	57,517	11,185
Contractual Services	66,052	60,649	5,403
Other	3,800	3,185	615
Total Expenditures	2,552,054	2,273,525	278,529
Net Change in Fund Balance	(42,054)	576,447	618,501
Fund Balance Beginning of Year	564,554	564,554	-
Prior Year Encumbrances Appropriated	42,054	42,054	-
Fund Balance End of Year	\$ 564,554	\$ 1,183,055	\$ 618,501

	Personal Property Tax Overpayment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Uses			
Transfers Out	\$ (1,051)	\$ (1,051)	\$ -
Net Change in Fund Balance	(1,051)	(1,051)	-
Fund Balance Beginning of Year	1,051	1,051	-
Fund Balance End of Year	\$ -	\$ -	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2015

Rotary Abstract Fee

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

Forfeiture of Subdivision Bond

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<i>Fund Balance Beginning of Year</i>	\$ 58,671	\$ 58,671	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 58,671</u>	<u>\$ 58,671</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, 2015

	Victim Assistance		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 195,682	\$ 199,298	\$ 3,616
Expenditures			
Current:			
Human Services			
Personal Services	193,960	193,960	-
Other	1,722	1,722	-
Total Expenditures	<u>195,682</u>	<u>195,682</u>	<u>-</u>
Net Change in Fund Balance	-	3,616	3,616
Fund Balance Beginning of Year	<u>70,411</u>	<u>70,411</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 70,411</u>	<u>\$ 74,027</u>	<u>\$ 3,616</u>

	Youth Services		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 2,237,658	\$ 2,235,690	\$ (1,968)
Other	-	5,400	5,400
Total Revenues	<u>2,237,658</u>	<u>2,241,090</u>	<u>3,432</u>
Expenditures			
Current:			
Public Safety			
Personal Services	1,306,964	1,147,117	159,847
Materials and Supplies	34,449	17,114	17,335
Contractual Services	1,224,814	1,189,583	35,231
Capital Outlay	58,396	54,584	3,812
Other	109,283	53,032	56,251
Total Expenditures	<u>2,733,906</u>	<u>2,461,430</u>	<u>272,476</u>
Net Change in Fund Balance	(496,248)	(220,340)	275,908
Fund Balance Beginning of Year	465,258	465,258	-
Prior Year Encumbrances Appropriated	<u>316,612</u>	<u>316,612</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 285,622</u>	<u>\$ 561,530</u>	<u>\$ 275,908</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, 2015

	Pass Through Grants		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 45,000	\$ 77,554	\$ 32,554
Expenditures			
Current			-
Public Safety			
Personal Services	<u>76,512</u>	<u>76,512</u>	<u>-</u>
Net Change in Fund Balance	(31,512)	1,042	32,554
Fund Balance Beginning of Year	<u>42,652</u>	<u>42,652</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 11,140</u>	<u>\$ 43,694</u>	<u>\$ 32,554</u>

	HOME Program		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 1,885,954	\$ 748,250	\$ (1,137,704)
Other	<u>-</u>	<u>87,492</u>	<u>87,492</u>
Total Revenues	<u>1,885,954</u>	<u>835,742</u>	<u>(1,050,212)</u>
Expenditures			
Current:			
Public Works			
Contractual Services	<u>1,903,738</u>	<u>1,562,034</u>	<u>341,704</u>
Net Change in Fund Balance	(17,784)	(726,292)	(708,508)
Fund Deficit Beginning of Year	(891,734)	(891,734)	-
Prior Year Encumbrances Appropriated	<u>909,518</u>	<u>909,518</u>	<u>-</u>
Fund Deficit End of Year	<u>\$ -</u>	<u>\$ (708,508)</u>	<u>\$ (708,508)</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 548,973	\$ 551,473	\$ 2,500
Intergovernmental	901,027	880,598	(20,429)
Other	-	116	116
Total Revenues	<u>1,450,000</u>	<u>1,432,187</u>	<u>(17,813)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	520,737	422,627	98,110
Materials and Supplies	15,287	9,959	5,328
Contractual Services	384,442	306,685	77,757
Capital Outlay	341,800	77,979	263,821
Other	5,678	5,451	227
Total Expenditures	<u>1,267,944</u>	<u>822,701</u>	<u>445,243</u>
Net Change in Fund Balance	182,056	609,486	427,430
Fund Balance Beginning of Year	3,821,175	3,821,175	-
Prior Year Encumbrances Appropriated	<u>122,243</u>	<u>122,243</u>	-
Fund Balance End of Year	<u>\$ 4,125,474</u>	<u>\$ 4,552,904</u>	<u>\$ 427,430</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, 2015

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

	<u>Community Development</u>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ -	\$ 1,200	\$ 1,200
Intergovernmental	3,932,705	1,353,026	(2,579,679)
Interest	-	124	124
Other	3,264	75,641	72,377
Total Revenues	<u>3,935,969</u>	<u>1,429,991</u>	<u>(2,505,978)</u>
Expenditures			
Current:			
Public Works			
Contractual Services	4,073,251	2,619,812	1,453,439
Capital Outlay	20,000	-	20,000
Other	120,663	337	120,326
Total Expenditures	<u>4,213,914</u>	<u>2,620,149</u>	<u>1,593,765</u>
Net Change in Fund Balance	(277,945)	(1,190,158)	(912,213)
Fund Deficit Beginning of Year	(610,264)	(610,264)	-
Prior Year Encumbrances Appropriated	<u>1,091,266</u>	<u>1,091,266</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ 203,057</u>	<u>\$ (709,156)</u>	<u>\$ (912,213)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 65,000	\$ 84,143	\$ 19,143
Expenditures			
Current:			
Public Safety			
Personal Services	57,000	54,042	2,958
Materials and Supplies	1,500	1,500	-
Contractual Services	7,011	1,336	5,675
Other	5,628	5,026	602
Total Expenditures	<u>71,139</u>	<u>61,904</u>	<u>9,235</u>
Net Change in Fund Balance	(6,139)	22,239	28,378
Fund Balance Beginning of Year	433,657	433,657	-
Prior Year Encumbrances Appropriated	6,139	6,139	-
Fund Balance End of Year	<u>\$ 433,657</u>	<u>\$ 462,035</u>	<u>\$ 28,378</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,280,000	\$ 2,077,707	\$ (202,293)
Intergovernmental	-	404,444	404,444
Other	90,000	234,106	144,106
Total Revenues	<u>2,370,000</u>	<u>2,716,257</u>	<u>346,257</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,428,175	1,124,143	304,032
Materials and Supplies	274,252	72,729	201,523
Contractual Services	1,173,500	951,492	222,008
Capital Outlay	1,192,953	821,727	371,226
Other	735,481	500,827	234,654
Total Expenditures	<u>4,804,361</u>	<u>3,470,918</u>	<u>1,333,443</u>
Deficiency of Revenues Under Expenditures	(2,434,361)	(754,661)	1,679,700
Other Financing Sources (Uses)			
Advances In	-	77,856	77,856
Advances Out	(77,856)	(77,856)	-
Total Financing Sources (Uses)	(77,856)	-	77,856
Net Change in Fund Balance	(2,512,217)	(754,661)	1,757,556
Fund Balance Beginning of Year	3,561,220	3,561,220	-
Prior Year Encumbrances Appropriated	198,354	198,354	-
Fund Balance End of Year	<u>\$ 1,247,357</u>	<u>\$ 3,004,913</u>	<u>\$ 1,757,556</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 435,000	\$ 868,775	\$ 433,775
Intergovernmental	568,750	121,183	(447,567)
Other	40,000	69,174	29,174
Total Revenues	<u>1,043,750</u>	<u>1,059,132</u>	<u>15,382</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	958,166	830,270	127,896
Materials and Supplies	19,051	2,206	16,845
Contractual Services	117,622	89,650	27,972
Capital Outlay	76,701	74,768	1,933
Other	166,821	16,416	150,405
Total Expenditures	<u>1,338,361</u>	<u>1,013,310</u>	<u>325,051</u>
Net Change in Fund Balance	(294,611)	45,822	340,433
Fund Balance Beginning of Year	377,877	377,877	-
Prior Year Encumbrances Appropriated	<u>26,420</u>	<u>26,420</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 109,686</u>	<u>\$ 450,119</u>	<u>\$ 340,433</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 720,000	\$ 787,105	\$ 67,105
Fines and Forfeitures	-	9,792	9,792
Intergovernmental	-	2,080	2,080
Other	<u>42,500</u>	<u>30,630</u>	<u>(11,870)</u>
Total Revenues	<u>762,500</u>	<u>829,607</u>	<u>67,107</u>
Expenditures			
Current:			
Health			
Personal Services	593,152	584,885	8,267
Materials and Supplies	80,267	75,475	4,792
Contractual Services	162,510	142,138	20,372
Capital Outlay	2,500	-	2,500
Other	<u>10,016</u>	<u>9,425</u>	<u>591</u>
Total Expenditures	<u>848,445</u>	<u>811,923</u>	<u>36,522</u>
Net Change in Fund Balance	(85,945)	17,684	103,629
Fund Balance Beginning of Year	226,902	226,902	-
Prior Year Encumbrances Appropriated	<u>32,080</u>	<u>32,080</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 173,037</u>	<u>\$ 276,666</u>	<u>\$ 103,629</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, 2015

Immobilization and Impoundment

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 800	\$ 800
Net Change in Fund Balance	-	800	800
Fund Balance Beginning of Year	43,926	43,926	-
Fund Balance End of Year	<u>\$ 43,926</u>	<u>\$ 44,726</u>	<u>\$ 800</u>

In - Home Detention

	<u>Final Budget</u>	<u>Actual</u>	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, 2015*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Tax	\$ 4,000,000	\$ 4,050,365	\$ 50,365
Charges for Services	-	7,883	7,883
Licenses and Permits	-	48,990	48,990
Fines and Forfeitures	-	85,811	85,811
Intergovernmental	12,184,420	11,339,399	(845,021)
Interest	-	208	208
Other	-	148,486	148,486
Total Revenues	<u>16,184,420</u>	<u>15,681,142</u>	<u>(503,278)</u>
Expenditures			
Current:			
Public Works			
Personal Services	6,663,550	6,377,566	285,984
Materials and Supplies	2,347,003	2,252,166	94,837
Contractual Services	1,510,774	1,385,177	125,597
Capital Outlay	7,175,487	7,099,589	75,898
Other	15,163	11,864	3,299
Total Public Works	<u>17,711,977</u>	<u>17,126,362</u>	<u>585,615</u>
Debt Service			
Principal Retirement	159,074	159,074	-
Total Expenditures	<u>17,871,051</u>	<u>17,285,436</u>	<u>585,615</u>
Net Change in Fund Balance	(1,686,631)	(1,604,294)	82,337
Fund Balance Beginning of Year	82,596	82,596	-
Prior Year Encumbrances Appropriated	1,604,134	1,604,134	-
Fund Balance End of Year	<u>\$ 99</u>	<u>\$ 82,436</u>	<u>\$ 82,337</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, 2015

	<u>Jail Commissary</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 290,000	\$ 304,068	\$ 14,068
Other	<u>5,000</u>	<u>7,474</u>	<u>2,474</u>
Total Revenues	<u>295,000</u>	<u>311,542</u>	<u>16,542</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	293,110	291,311	1,799
Contractual Services	16,466	13,290	3,176
Capital Outlay	3,000	2,819	181
Other	<u>11,684</u>	<u>8,400</u>	<u>3,284</u>
Total Expenditures	<u>324,260</u>	<u>315,820</u>	<u>8,440</u>
Net Change in Fund Balance	(29,260)	(4,278)	24,982
Fund Balance Beginning of Year	37,776	37,776	-
Prior Year Encumbrances Appropriated	<u>29,260</u>	<u>29,260</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 37,776</u>	<u>\$ 62,758</u>	<u>\$ 24,982</u>

	<u>Probate Court Conduct Business</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 5,500	\$ 2,396	\$ (3,104)
Other	<u>-</u>	<u>96</u>	<u>96</u>
Total Revenues	<u>5,500</u>	<u>2,492</u>	<u>(3,008)</u>
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	2,042	1,243	799
Contractual Services	2,611	2,214	397
Capital Outlay	500	-	500
Other	<u>1,000</u>	<u>814</u>	<u>186</u>
Total Expenditures	<u>6,153</u>	<u>4,271</u>	<u>1,882</u>
Net Change in Fund Balance	(653)	(1,779)	(1,126)
Fund Balance Beginning of Year	761	761	-
Prior Year Encumbrances Appropriated	<u>653</u>	<u>653</u>	<u>-</u>
Fund Balance (Deficit) End of Year	<u>\$ 761</u>	<u>\$ (365)</u>	<u>\$ (1,126)</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, 2015

	Real Estate Assessment		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,750,000	\$ 3,811,997	\$ 61,997
Intergovernmental	-	400	400
Fines and Forfeitures	-	200	200
Other	-	18,594	18,594
Total Revenues	<u>3,750,000</u>	<u>3,831,191</u>	<u>81,191</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	2,925,047	2,835,423	89,624
Materials and Supplies	31,086	18,056	13,030
Contractual Services	767,861	712,236	55,625
Capital Outlay	117,085	109,216	7,869
Other	75,774	71,172	4,602
Total Expenditures	<u>3,916,853</u>	<u>3,746,103</u>	<u>170,750</u>
Net Change in Fund Balance	(166,853)	85,088	251,941
Fund Balance Beginning of Year	3,846,767	3,846,767	-
Prior Year Encumbrances Appropriated	<u>67,512</u>	<u>67,512</u>	-
Fund Balance End of Year	<u>\$ 3,747,426</u>	<u>\$ 3,999,367</u>	<u>\$ 251,941</u>

	Sheriff's Litter Patrol		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
Expenditures			
Current:			
Public Safety			
Personal Services	87,703	78,108	9,595
Materials and Supplies	9,174	8,785	389
Contractual Services	628	41	587
Total Expenditures	<u>97,505</u>	<u>86,934</u>	<u>10,571</u>
Net Change in Fund Balance	(2,505)	8,066	10,571
Fund Balance Beginning of Year	7,028	7,028	-
Prior Year Encumbrances Appropriated	<u>2,506</u>	<u>2,506</u>	-
Fund Balance End of Year	<u>\$ 7,029</u>	<u>\$ 17,600</u>	<u>\$ 10,571</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 30,000	\$ 51,042	\$ 21,042
Intergovernmental	888,238	888,238	-
Other	<u>238</u>	<u>238</u>	<u>-</u>
Total Revenues	<u>918,476</u>	<u>939,518</u>	<u>21,042</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	<u>59,924</u>	<u>58,997</u>	<u>927</u>
Public Safety			
Personal Services	767,772	752,763	15,009
Materials and Supplies	49,631	41,558	8,073
Contractual Services	33,785	28,444	5,341
Capital Outlay	9,673	9,672	1
Other	<u>56,240</u>	<u>54,664</u>	<u>1,576</u>
Total Public Safety	<u>917,101</u>	<u>887,101</u>	<u>30,000</u>
Total Expenditures	<u>977,025</u>	<u>946,098</u>	<u>30,927</u>
Deficiency of Revenues Under Expenditures	<u>(58,549)</u>	<u>(6,580)</u>	<u>51,969</u>
Other Financing Sources (Uses)			
Advances In	73,425	73,425	-
Advances Out	<u>(138,803)</u>	<u>(73,425)</u>	<u>65,378</u>
Total Other Financing Sources (Uses)	<u>(65,378)</u>	<u>-</u>	<u>65,378</u>
Net Change in Fund Balance	(123,927)	(6,580)	117,347
Fund Balance Beginning of Year	127,474	127,474	-
Prior Year Encumbrances Appropriated	<u>20,751</u>	<u>20,751</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 24,298</u>	<u>\$ 141,645</u>	<u>\$ 117,347</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2015

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

	<u>Bureau of Justice Assistance Block Grant</u>		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 27,600	\$ 24,125	\$ (3,475)
Intergovernmental	189,498	135,271	(54,227)
Interest	6	46	40
Total Revenues	<u>217,104</u>	<u>159,442</u>	<u>(57,662)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	110,236	73,287	36,949
Materials and Supplies	21,258	5,962	15,296
Capital Outlay	92,000	23,110	68,890
Other	50,431	50,431	-
Total Expenditures	<u>273,925</u>	<u>152,790</u>	<u>121,135</u>
Net Change in Fund Balance	(56,821)	6,652	63,473
Fund Balance Beginning of Year	71,672	71,672	-
Prior Year Encumbrances Appropriated	<u>170</u>	<u>170</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 15,021</u>	<u>\$ 78,494</u>	<u>\$ 63,473</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, 2015

	Disaster Services - HAZMAT		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 26,528	\$ 26,528
Intergovernmental	570,000	65,000	(505,000)
Other	-	459	459
Total Revenues	<u>570,000</u>	<u>91,987</u>	<u>(478,013)</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	50,095	46,945	3,150
Contractual Services	51,704	46,483	5,221
Capital Outlay	510,849	10,849	500,000
Other	15,000	14,360	640
Total Expenditures	<u>627,648</u>	<u>118,637</u>	<u>509,011</u>
Net Change in Fund Balance	(57,648)	(26,650)	30,998
Fund Balance Beginning of Year	110,654	110,654	-
Prior Year Encumbrances Appropriated	<u>22,553</u>	<u>22,553</u>	-
Fund Balance End of Year	<u>\$ 75,559</u>	<u>\$ 106,557</u>	<u>\$ 30,998</u>

	House Arrest		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 10,479	\$ 10,479
Expenditures			
Current:			
Public Safety			
Contractual Services	22,799	8,320	14,479
Net Change in Fund Balance	(22,799)	2,159	24,958
Fund Balance Beginning of Year	275,635	275,635	-
Prior Year Encumbrances Appropriated	<u>7,299</u>	<u>7,299</u>	-
Fund Balance End of Year	<u>\$ 260,135</u>	<u>\$ 285,093</u>	<u>\$ 24,958</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, 2015

	State Probation Supervision Fees		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,000	\$ 1,157	\$ (843)
Expenditures			
Current:			
Public Safety			
Materials and Supplies	3,000	1,800	1,200
Contractual Services	2,164	-	2,164
Capital Outlay	5,000	4,024	976
Total Expenditures	<u>10,164</u>	<u>5,824</u>	<u>4,340</u>
Net Change in Fund Balance	(8,164)	(4,667)	3,497
Fund Balance Beginning of Year	112,668	112,668	-
Prior Year Encumbrances Appropriated	<u>164</u>	<u>164</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 104,668</u>	<u>\$ 108,165</u>	<u>\$ 3,497</u>

	Indigent Drivers		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 2,250	\$ 5,400	\$ 3,150
Expenditures			
Current			
General Government			
Judicial			
Contractual Services	6,775	2,000	4,775
Net Change in Fund Balance	(4,525)	3,400	7,925
Fund Balance Beginning of Year	15,964	15,964	-
Prior Year Encumbrances Appropriated	<u>2,000</u>	<u>2,000</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 13,439</u>	<u>\$ 21,364</u>	<u>\$ 7,925</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, 2015

	Enforcement and Education		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 2,000	\$ 2,748	\$ 748
Expenditures			
Current:			
Public Safety			
Materials and Supplies	2,000	-	2,000
Net Change in Fund Balance	-	2,748	2,748
Fund Balance Beginning of Year	7,419	7,419	-
Fund Balance End of Year	<u>\$ 7,419</u>	<u>\$ 10,167</u>	<u>\$ 2,748</u>

	Violence Prevention		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 203,255	\$ 180,584	\$ (22,671)
Expenditures			
Current:			
Public Safety			
Personal Services	203,867	179,508	24,359
Contractual Services	11,199	11,198	1
Total Expenditures	<u>215,066</u>	<u>190,706</u>	<u>24,360</u>
Net Change in Fund Balance	(11,811)	(10,122)	1,689
Fund Balance Beginning of Year	23,299	23,299	-
Fund Balance End of Year	<u>\$ 11,488</u>	<u>\$ 13,177</u>	<u>\$ 1,689</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 160,000	\$ 174,801	\$ 14,801
Expenditures			
Current:			
Public Safety			
Personal Services	209,200	136,621	72,579
Materials and Supplies	6,015	3,500	2,515
Contractual Services	4,793	1,000	3,793
Other	4,834	3,834	1,000
Total Expenditures	224,842	144,955	79,887
Net Change in Fund Balance	(64,842)	29,846	94,688
Fund Balance Beginning of Year	208,646	208,646	-
Prior Year Encumbrances Appropriated	4,842	4,842	-
Fund Balance End of Year	\$ 148,646	\$ 243,334	\$ 94,688

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2015

	Emergency Preparedness Grant		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 447,685	\$ 404,959	\$ (42,726)
Other	-	985	985
Total Revenues	<u>447,685</u>	<u>405,944</u>	<u>(41,741)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	248,952	187,077	61,875
Materials and Supplies	18,968	10,220	8,748
Contractual Services	37,834	33,140	4,694
Capital Outlay	359,171	173,502	185,669
Other	3,372	1,885	1,487
Total Expenditures	<u>668,297</u>	<u>405,824</u>	<u>262,473</u>
Net Change in Fund Balance	(220,612)	120	220,732
Fund Balance Beginning of Year	250,935	250,935	-
Prior Year Encumbrances Appropriated	<u>28,359</u>	<u>28,359</u>	-
Fund Balance End of Year	<u>\$ 58,682</u>	<u>\$ 279,414</u>	<u>\$ 220,732</u>

	Juvenile Justice		
	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 306,238	\$ 423,092	\$ 116,854
Other	150,000	1,104	(148,896)
Total Revenues	<u>456,238</u>	<u>424,196</u>	<u>(32,042)</u>
Expenditures			
Current:			
Judicial			
Personal Services	61,366	54,884	6,482
Materials and Supplies	43,735	9,153	34,582
Contractual Services	321,491	288,792	32,699
Other	87,683	33,836	53,847
Total Expenditures	<u>514,275</u>	<u>386,665</u>	<u>127,610</u>
Net Change In Fund Balance	(58,037)	37,531	95,568
Fund Balance Beginning of Year (Restated, See Note 2.)	350,525	350,525	-
Prior Year Encumbrances Appropriated	<u>138,036</u>	<u>138,036</u>	-
Fund Balance End of Year	<u>\$ 430,524</u>	<u>\$ 526,092</u>	<u>\$ 95,568</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2015

	Final Budget	Actual	Variance Favorable Positive (Negative)
Revenues			
Charges for Services	\$ 14,100	\$ 17,821	\$ 3,721
Fines and Forfeitures	495,000	407,288	(87,712)
Intergovernmental	129,000	137,124	8,124
Other	19,000	17,239	(1,761)
Total Revenues	<u>657,100</u>	<u>579,472</u>	<u>(77,628)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	140,400	138,140	2,260
Materials and Supplies	487,858	423,170	64,688
Contractual Services	154,404	143,722	10,682
Capital Outlay	7,500	7,049	451
Other	12,033	7,147	4,886
Total Expenditures	<u>802,195</u>	<u>719,228</u>	<u>82,967</u>
Net Change in Fund Balance	(145,095)	(139,756)	5,339
Fund Balance Beginning of Year	130,959	130,959	-
Prior Year Encumbrances Appropriated	<u>137,595</u>	<u>137,595</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 123,459</u>	<u>\$ 128,798</u>	<u>\$ 5,339</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, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 12,500	\$ 14,257	\$ 1,757
Intergovernmental	118,586	117,023	(1,563)
Total Revenues	<u>131,086</u>	<u>131,280</u>	<u>194</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	96,115	76,916	19,199
Materials and Supplies	18,652	12,148	6,504
Contractual Services	99,696	69,664	30,032
Other	28,101	18,819	9,282
Total Expenditures	<u>242,564</u>	<u>177,547</u>	<u>65,017</u>
Deficiency of Revenues Under Expenditures	<u>(111,478)</u>	<u>(46,267)</u>	<u>65,211</u>
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	(115,909)	(46,267)	69,642
Fund Balance Beginning of Year	150,106	150,106	-
Prior Year Encumbrances Appropriated	936	936	-
Fund Balance End of Year	<u>\$ 35,133</u>	<u>\$ 104,775</u>	<u>\$ 69,642</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, 2015

	<u>Indigent Guardianship</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 47,000	\$ 48,886	\$ 1,886
Expenditures			
Current:			
General Government - Judicial			
Personal Services	63,225	61,747	1,478
Materials and Supplies	1,000	618	382
Contractual Services	12,250	12,069	181
Capital Outlay	250	-	250
Other	6,725	4,575	2,150
Total Expenditures	<u>83,450</u>	<u>79,009</u>	<u>4,441</u>
Net Change in Fund Balance	(36,450)	(30,123)	6,327
Fund Balance Beginning of Year	81,944	81,944	-
Prior Year Encumbrances Appropriated	<u>1,750</u>	<u>1,750</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 47,244</u>	<u>\$ 53,571</u>	<u>\$ 6,327</u>

	<u>Computer Justice Information System</u>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 20,000	\$ 23,649	\$ 3,649
Intergovernmental	990	990	-
Total Revenues	<u>20,990</u>	<u>24,639</u>	<u>3,649</u>
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	37,775	20,000	17,775
Contractual Services	1,368	1,368	-
Capital Outlay	8,632	7,000	1,632
Total Expenditures	<u>47,775</u>	<u>28,368</u>	<u>19,407</u>
Net Change in Fund Balance	(26,785)	(3,729)	23,056
Fund Balance Beginning of Year	27,774	27,774	-
Fund Balance End of Year	<u>\$ 989</u>	<u>\$ 24,045</u>	<u>\$ 23,056</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, 2015

	<i>Probate Court Security Grant</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Charges for Services	\$ 20,000	\$ 20,070	\$ 70
<i>Expenditures</i>			
Current:			
General Government - Judicial			
Contractual Services	28,953	11,918	17,035
<i>Net Change in Fund Balance</i>	(8,953)	8,152	17,105
<i>Fund Balance Beginning of Year</i>	136,874	136,874	-
<i>Prior Year Encumbrances Appropriated</i>	8,953	8,953	-
<i>Fund Balance End of Year</i>	<u>\$ 136,874</u>	<u>\$ 153,979</u>	<u>\$ 17,105</u>

	<i>Sheriff Law Enforcement</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Charges for Services	\$ 254,359	\$ 255,604	\$ 1,245
Licenses and Permits	190,000	162,564	(27,436)
Intergovernmental	313,410	313,410	-
Interest	-	126	126
Other	4,240	4,240	-
<i>Total Revenues</i>	<u>762,009</u>	<u>735,944</u>	<u>(26,065)</u>
<i>Expenditures</i>			
Current:			
Public Safety			
Personal Services	244,770	163,261	81,509
Materials and Supplies	53,367	7,402	45,965
Contractual Services	466,388	465,119	1,269
Capital Outlay	6,000	-	6,000
Other	114,320	102,232	12,088
<i>Total Expenditures</i>	<u>884,845</u>	<u>738,014</u>	<u>146,831</u>
<i>Net Change in Fund Balance</i>	(122,836)	(2,070)	120,766
<i>Fund Balance Beginning of Year</i>	538,354	538,354	-
<i>Prior Year Encumbrances Appropriated</i>	7,484	7,484	-
<i>Fund Balance End of Year</i>	<u>\$ 423,002</u>	<u>\$ 543,768</u>	<u>\$ 120,766</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, 2015

Geographical Information Systems

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

Board of Elections

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 6,494	\$ 6,494	\$ -
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	62,426	62,426	-
Net Change in Fund Balance	(55,932)	(55,932)	-
Fund Balance Beginning of Year	74,837	74,837	-
Fund Balance End of Year	<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, 2015

Special Assessment Bond Retirement

	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ 600,000	\$ 612,857	\$ 12,857
Interest	-	416	416
Total Revenues	<u>\$ 600,000</u>	<u>\$ 613,273</u>	<u>\$ 13,273</u>
Expenditures			
Current			
Other			
Other	4,689	4,689	-
Debt Service			
Principal Retirement	574,998	407,184	167,814
Interest and Fiscal Charges	175,762	175,762	-
Total Expenditures	<u>755,449</u>	<u>587,635</u>	<u>167,814</u>
Net Change in Fund Balance	(155,449)	25,638	181,087
Fund Balance Beginning of Year	<u>155,449</u>	<u>155,449</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 181,087</u>	<u>\$ 181,087</u>

General Obligation Bond Retirement

	<u>Final Budget</u>	<u>Actual</u>	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	<u>200,940</u>	<u>200,940</u>	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 200,940</u>	<u>\$ 200,940</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis)
 For the Year Ended December 31, 2015

	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	\$ 321,009	\$ 294,207	\$ 26,802
Deficiency of Revenues Under Expenditures	(321,009)	(294,207)	26,802
Other Financing Sources			
Transfers In	610,000	70,000	(540,000)
Net Change in Fund Balance	288,991	(224,207)	(513,198)
Fund Balance Beginning of Year	77,042	77,042	-
Prior Year Encumbrances Appropriated	173,966	173,966	-
Fund Balance End of Year	<u>\$ 539,999</u>	<u>\$ 26,801</u>	<u>\$ (513,198)</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, 2015

Courthouse Restoration		
Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures		
Capital Outlay		
Capital Outlay	\$ 279	\$ -
	\$ 279	\$ 279
Net Change in Fund Balance	(279)	-
Fund Balance Beginning of Year	-	-
Prior Year Encumbrances Appropriated	279	-
Fund Balance End of Year	\$ -	\$ 279

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

Engineer's Construction		
Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues		
Intergovernmental	\$ 10,300,579	\$ 4,606,733
	\$ 4,606,733	\$ (5,693,846)
Expenditures		
Capital Outlay		
Capital Outlay	10,300,579	4,606,733
	5,693,846	-
Net Change in Fund Balance	-	-
Fund Balance Beginning of Year	-	-
Fund Balance End of Year	\$ -	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis)
 For the Year Ended December 31, 2015

	Permanent Improvement		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Other	\$ -	\$ 35,930	\$ 35,930
Expenditures			
Capital Outlay			
Contractual Services	30,373	17,990	12,383
Capital Outlay	<u>3,293,726</u>	<u>2,511,369</u>	<u>782,357</u>
Total Expenditures	<u>3,324,099</u>	<u>2,529,359</u>	<u>794,740</u>
Deficiency of Revenues Under Expenditures	(3,324,099)	(2,493,429)	830,670
Other Financing Sources			
Sale of Capital Assets	-	96,791	96,791
Transfers In	<u>-</u>	<u>4,000,000</u>	<u>4,000,000</u>
Total Other Financing Sources	<u>-</u>	<u>4,096,791</u>	<u>4,096,791</u>
Net Change in Fund Balance	(3,324,099)	1,603,362	4,927,461
Fund Balance Beginning of Year	1,914,814	1,914,814	-
Prior Year Encumbrances Appropriated	<u>1,409,285</u>	<u>1,409,285</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 4,927,461</u>	<u>\$ 4,927,461</u>

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis) - Water

For the Year Ended December 31, 2015

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 707,659	\$ 746,099	\$ 38,440
Other Operating Revenues	-	100	100
Total Revenues	<u>707,659</u>	<u>746,199</u>	<u>38,540</u>
Expenses			
Personal Services	249,524	222,086	27,438
Contractual Services	494,030	469,526	24,504
Materials and Supplies	18,560	15,628	2,932
Other Operating Expenses	7,710	3,738	3,972
Capital Outlay	17,000	-	17,000
Debt Service			
Principal Retirement	76,725	75,000	1,725
Interest and Fiscal Charges	7,275	7,275	-
Total Expenses	<u>870,824</u>	<u>793,253</u>	<u>77,571</u>
Change in Fund Equity	(163,165)	(47,054)	116,111
Fund Equity Beginning of Year	824,288	824,288	-
Prior Year Encumbrances Appropriated	<u>65,800</u>	<u>65,800</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 726,923</u>	<u>\$ 843,034</u>	<u>\$ 116,111</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, 2015

Sheriff's Webcheck Service			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 18,000	\$ 29,628	\$ 11,628
Intergovernmental	15,320	15,320	-
Total Revenues	<u>33,320</u>	<u>44,948</u>	<u>11,628</u>
Expenses			
Personal Services	2,484	-	2,484
Contractual Services	1,500	-	1,500
Materials and Supplies	3,497	1,000	2,497
Other Operating Expenses	27,165	15,322	11,843
Total Expenses	<u>34,646</u>	<u>16,322</u>	<u>18,324</u>
Change in Fund Equity	(1,326)	28,626	29,952
Fund Equity Beginning of Year	77,636	77,636	-
Prior Year Encumbrances Appropriated	1,326	1,326	-
Fund Equity End of Year	<u>\$ 77,636</u>	<u>\$ 107,588</u>	<u>\$ 29,952</u>

Auditor's License Bureau			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Non-Operating Revenue			
Transfers Out	(342,174)	-	342,174
Change in Fund Equity	(342,174)	-	342,174
Fund Equity Beginning of Year	342,174	342,174	-
Fund Equity End of Year	<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, 2015

	Self Insurance		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 18,064,213	\$ 17,545,513	\$ (518,700)
Other Operating Revenues	-	98,267	98,267
Total Revenues	<u>18,064,213</u>	<u>17,643,780</u>	<u>(420,433)</u>
Expenses			
Personal Services	176,773	161,452	15,321
Contractual Services	20,169	12,181	7,988
Claims	20,271,748	20,199,654	72,094
Materials and Supplies	2,544	2,041	503
Other Operating Expenses	<u>2,536</u>	<u>1,249</u>	<u>1,287</u>
Total Expenses	<u>20,473,770</u>	<u>20,376,577</u>	<u>97,193</u>
Change in Fund Equity	(2,409,557)	(2,732,797)	(323,240)
Fund Equity Beginning of Year	8,437,619	8,437,619	-
Prior Year Encumbrances Appropriated	<u>622,556</u>	<u>622,556</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 6,650,618</u>	<u>\$ 6,327,378</u>	<u>\$ (323,240)</u>

	Workers' Compensation		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,450,000	\$ 860,741	\$ (589,259)
Other Operating Revenues	<u>50,000</u>	<u>552,084</u>	<u>502,084</u>
Total Revenues	<u>1,500,000</u>	<u>1,412,825</u>	<u>(87,175)</u>
Expenses			
Personal Services	210,177	107,572	102,605
Contractual Services	677,415	671,217	6,198
Claims	2,879,635	1,360,128	1,519,507
Materials and Supplies	1,820	1,610	210
Other Operating Expenses	2,500	22	2,478
Capital Outlay	<u>2,500</u>	<u>-</u>	<u>2,500</u>
Total Expenses	<u>3,774,047</u>	<u>2,140,549</u>	<u>1,633,498</u>
Change in Fund Equity	(2,274,047)	(727,724)	1,546,323
Fund Equity Beginning of Year	2,543,742	2,543,742	-
Prior Year Encumbrances Appropriated	<u>18,806</u>	<u>18,806</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 288,501</u>	<u>\$ 1,834,824</u>	<u>\$ 1,546,323</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, 2015

	<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, 2015

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III. STATISTICAL SECTION

Financial Trends

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

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

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STARK COUNTY, OHIO

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2015
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Ratios of General Bonded Debt Outstanding - General bonded debt refers to debt that is supported by taxes. It excludes debt reported in proprietary funds, even if that debt is general obligation in character, as well as debt supported by special assessments. Total debt service for each year should be compared to total expenditures of the general government and expressed as a percentage of that amount. Per the definition, Stark County does not have any general bonded debt and, therefore, is not required to present this statement.

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

Demographic and Economic Information

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

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

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STARK COUNTY, OHIO

Net Position By Component

Last Ten Years

(accrual basis of accounting)

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<i>Governmental Activities</i>										
Net Investment in Capital Assets	\$ 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	\$ 147,130,113
Restricted										
Capital Projects	6,025,095	4,151,556	2,154,475	1,421,349	1,953,786	429,126	144,126	144,126	2,469,353	440,114
Debt Service	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	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	103,240,147
Unrestricted	(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	21,797,529
<i>Total Governmental Activity Net Position</i>	<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>	<u>272,607,903</u>
<i>Business-type activities</i>										
Net Investment in Capital Assets	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	89,525,292
Unrestricted	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	18,003,855
<i>Total Business-Type Activity Net Position</i>	<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>	<u>107,529,147</u>
<i>Total Primary Government</i>										
Net Investment in Capital Assets	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	236,655,405
Restricted	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	103,680,261
Unrestricted	(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	39,801,384
<i>Total Primary Government</i>	<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>	<u>\$ 380,137,050</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*

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Program Revenues										
<i>Primary Government - Governmental Revenues:</i>										
Charges for Services										
General Government:										
Legislative and Executive	\$ 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	\$ 16,507,205
Judicial	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	4,878,013
Public Safety	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	3,846,083
Public Works	144,494	168,201	148,295	114,917	114,353	107,248	115,664	99,911	106,638	116,340
Health	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	4,351,288
Human Services	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	1,199,335
Intergovernmental	-	-	-	78,097	81,672	81,650	77,913	80,774	87,188	81,223
<i>Total Charges for Services</i>	<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>	<u>30,979,487</u>
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	83,735	111,659	3,980	132,733	-	1,171,234	3,938,487	896,183	497,797	1,440,874
Judicial	1,063,503	751,034	317,483	237,580	259,272	350,499	212,179	223,819	192,088	189,953
Public Safety	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	4,945,964
Public Works	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	15,874,094
Health	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	42,508,412
Human Services	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	57,294,497
Intergovernmental	-	-	-	-	-	-	-	-	1,655,388	3,290,038
<i>Total Operating Grants, Contributions & Interest</i>	<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>	<u>125,543,832</u>
Capital Grants and Contribution										
Legislative and Executive	-	-	-	-	-	-	-	-	-	60,244
Public Works	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	8,175,293
Health	-	-	-	-	-	-	-	-	144,444	400,441
Intergovernmental	-	-	-	-	-	-	-	-	-	640,713
Interest and Finance Charges	-	-	-	-	-	-	-	-	-	37,018
<i>Total Capital Grants and Contribution</i>	<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>	<u>9,313,709</u>
<i>Total Governmental Revenues</i>	<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>	<u>\$ 165,837,028</u>
<i>Business-Type Program Revenue:</i>										
Charges for Services										
Sewer	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	19,658,495
Water	706,998	666,661	702,965	685,037	654,627	678,582	663,841	635,154	669,607	588,197
Sheriff's Webcheck	29,628	23,087	17,552	17,872	23,072	24,410	34,924	38,551	16,060	10,560
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>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>	<u>20,257,252</u>
Operating and Capital Grants and Contribution										
Sewer	510,000	626,545	4,215,837	611,142	619,256	1,624,314	1,077,984	863,552	3,070,045	2,183,621
Water	-	14,320	-	-	-	-	-	-	153,360	104,318
Sheriff's Webcheck	29,880	13,778	4,055	-	-	-	-	-	-	-
<i>Total Operating and Capital Grants and Contribution</i>	<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>	<u>2,287,939</u>
<i>Total Business-Type Revenues</i>	<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>	<u>22,545,191</u>
<i>Total Primary Government Program Revenue</i>	<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>	<u>\$ 188,382,219</u>

(continued)

STARK COUNTY, OHIO

Changes in Net Position - Primary Government
Last Ten Years

Expenses	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<i>Primary Government - Governmental Expenses:</i>										
<i>General Government:</i>										
Legislative and Executive	\$ 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	\$ 19,519,084
Judicial	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	15,212,867
Public Safety	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	12,848,370
Public Works	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	33,964,161
Health	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	79,741,796
Human Services	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	68,499,511
Conservation and Recreation	-	-	-	-	-	-	-	-	17,193	29,200
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	11,173,112
Interest and Fiscal Charges	191,168	211,834	237,871	390,438	314,500	204,749	219,165	287,439	260,811	283,533
Issuance Costs	-	-	-	-	-	39,378	-	-	-	-
<i>Total Governmental Program Expenses</i>	<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>	<u>241,271,634</u>
<i>Business-Type Expenses:</i>										
Sewer	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	18,833,692
Water	871,128	840,246	652,905	766,593	782,066	729,126	739,637	745,422	626,708	741,256
Molly	27,336	233	233	233	233	233	233	233	233	4,066
Sheriff's Webcheck	11,906	9,693	16,060	36,721	23,249	29,987	22,295	26,926	7,131	5,710
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>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>	<u>19,584,724</u>
<i>Total - Primary Government Expenses</i>	<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>	<u>\$ 260,850,648</u>
Net (Expense)/Revenue										
Governmental Activities	(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)	(75,434,606)
Business-Type Activities	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	2,263,102
<i>Total Primary government net expense</i>	<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>	<u>(73,171,504)</u>
General Revenues										
<i>Governmental Revenues</i>										
Property Taxes										
General Purposes	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	14,181,225
Developmental Disabilities	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	22,074,476
Emergency Services	554,030	544,151	543,446	544,844	536,497	535,062	527,204	551,042	580,720	585,534
Mental Health	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	5,152,576
Children's Services	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	9,044,770
Permissive Sales and Use Taxes	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	11,536,284
Grants and Entitlements not Restricted to Specific Programs	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	19,938,057
Premium on Debt Issued	-	-	-	-	-	19,433	-	-	-	-
Gain on Sale of Capital Asset	-	-	-	3,136	-	-	1,765,187	-	21,828	-
Investment Earnings	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	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	5,446,884
<i>Total Governmental Revenues</i>	<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>	<u>87,959,806</u>
<i>Business-Type Revenues</i>										
Premium on Debt Issued	-	-	-	-	-	51,310	-	-	-	-
Miscellaneous	47,019	42,466	42,805	29,080	66,827	53,013	63,653	133,367	224,875	474,325
<i>Total Business-Type Revenues</i>	<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>	<u>474,325</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	95,081,985
Extraordinary Item	-	-	-	-	-	-	-	(1,107,130)	-	-
<i>Total General Revenues and Extraordinary Item</i>	-	-	-	-	-	92,152,354	95,678,342	84,071,854	97,995,324	95,081,985
Transfers	-	-	-	10	(14,462)	-	-	70,527	-	-
<i>Change in Net Position</i>										
Governmental Activities	\$ 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	\$ 19,173,054
Business-Type Activities	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	3,434,792
<i>Total Primary Government</i>	<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>	<u>\$ 22,607,846</u>

Source: Stark County Auditor

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

Fund Balances	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<i>General Fund</i>					
Nonspendable	\$ 1,254,896	\$ 1,317,935	\$ 1,398,036	\$ 2,027,444	\$ 3,127,814
Committed	2,502,206	1,703,979	1,100,153	772,835	877,069
Assigned	4,905,509	2,681,124	4,404,094	6,369,772	8,749,254
Unassigned	8,463,295	11,289,505	11,308,056	8,209,521	3,115,142
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>\$ 17,125,906</u>	<u>\$ 16,992,543</u>	<u>\$ 18,210,339</u>	<u>\$ 17,379,572</u>	<u>\$ 15,869,279</u>
<i>Other Governmental Funds</i>					
Nonspendable	\$ 2,163,546	\$ 2,676,051	\$ 1,981,377	\$ 2,048,857	\$ 1,984,456
Restricted	104,521,652	107,138,021	101,514,442	95,632,821	89,790,305
Committed	5,126,179	3,311,145	2,579,427	1,572,818	2,065,900
Assigned	6,775	-	6,775	6,775	6,775
Unassigned	(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>\$ 111,324,687</u>	<u>\$ 112,668,994</u>	<u>\$ 105,888,440</u>	<u>\$ 99,099,027</u>	<u>\$ 93,847,436</u>

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2010 - 2015, 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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$	3,052,608	N/A	N/A	N/A	N/A
	755,080	N/A	N/A	N/A	N/A
	5,036,743	N/A	N/A	N/A	N/A
	10,244,923	N/A	N/A	N/A	N/A
N/A		2,268,002	2,385,736	3,494,093	3,012,157
N/A		<u>13,572,152</u>	<u>5,008,022</u>	<u>10,097,617</u>	<u>10,450,428</u>
<u>\$</u>	<u>19,089,354</u>	<u>\$ 15,840,154</u>	<u>\$ 7,393,758</u>	<u>\$ 13,591,710</u>	<u>\$ 13,462,585</u>
\$	1,980,602	N/A	N/A	N/A	N/A
	81,545,184	N/A	N/A	N/A	N/A
	2,158,822	N/A	N/A	N/A	N/A
	-	N/A	N/A	N/A	N/A
	-	N/A	N/A	N/A	N/A
N/A		19,295,425	21,564,631	12,349,714	14,847,582
N/A		<u>48,458,987</u>	<u>41,401,819</u>	<u>62,857,399</u>	<u>51,009,407</u>
<u>\$</u>	<u>85,684,608</u>	<u>\$ 67,754,412</u>	<u>\$ 62,966,450</u>	<u>\$ 75,207,113</u>	<u>\$ 65,856,989</u>

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

Revenues	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Property and Other Local Taxes	\$ 55,217,131	\$ 54,129,365	\$ 53,625,012	\$ 57,106,797	\$ 56,185,752
Permissive Sales Tax	32,751,360	31,979,828	29,680,931	20,403,559	10,733,594
Charges for Services	27,730,525	27,182,526	27,278,072	28,446,911	24,859,849
Licenses and Permits	251,894	233,296	314,850	162,924	121,161
Fines and Forfeitures	1,055,664	1,148,721	1,135,947	1,168,340	1,017,551
Intergovernmental	119,429,871	122,703,405	121,185,821	123,575,939	135,239,584
Special Assessments	620,236	600,451	618,987	622,740	620,052
Interest	1,043,176	931,834	542,138	1,037,657	1,542,041
Rent	315,833	550,887	467,689	316,080	336,511
Other	9,902,979	4,300,640	5,771,905	5,556,547	6,722,589
Total Revenues	<u>248,318,669</u>	<u>243,760,953</u>	<u>240,621,352</u>	<u>238,397,494</u>	<u>237,378,684</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	30,944,118	30,002,334	27,254,771	23,405,244	25,045,141
Judicial	16,978,858	17,034,234	16,310,522	15,726,755	15,565,920
Public Safety	31,904,263	28,706,948	27,442,927	26,725,577	24,272,009
Public Works	18,567,706	17,767,151	19,500,169	18,091,609	21,663,175
Health	83,414,868	82,613,279	80,428,676	84,797,155	85,022,929
Human Services	59,566,352	54,167,000	49,892,891	46,868,998	50,702,956
Other	-	238,734	-	348,355	61,740
Capital Outlay	7,474,888	7,296,981	10,883,976	12,349,956	8,396,772
Intergovernmental	-	-	-	81,216	80,938
Debt Service:					
Principal Retirement	1,220,281	1,046,191	1,298,678	1,328,698	1,357,040
Interest and Fiscal Charges	191,168	211,834	237,871	406,893	315,117
Issuance Costs	-	-	-	-	-
Total Expenditures	<u>250,262,502</u>	<u>239,084,686</u>	<u>233,250,481</u>	<u>230,130,456</u>	<u>232,483,737</u>
Excess of Revenues Over (Under) Expenditures	(1,943,833)	4,676,267	7,370,871	8,267,038	4,894,947
Other Financing Sources (Uses)					
Transfers In	4,070,000	2,350,000	1,880,000	608,954	350,000
Proceeds from Loans	-	600,000	172,408	259,301	-
Proceeds from Sale of Capital Assets	136,345	286,491	76,901	46,052	47,806
Inception of Capital Lease	523,846	-	-	-	-
Transfers Out	(4,070,000)	(2,350,000)	(1,880,000)	(608,944)	(350,000)
Proceeds of Bonds	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Debt Financed Capital Contribution To Proprietary Fund	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>660,191</u>	<u>886,491</u>	<u>249,309</u>	<u>305,363</u>	<u>47,806</u>
Extraordinary	-	-	-	-	-
Net Change in Fund Balances	<u>\$ (1,283,642)</u>	<u>\$ 5,562,758</u>	<u>\$ 7,620,180</u>	<u>\$ 8,572,401</u>	<u>\$ 4,942,753</u>
Debt Service as a Percentage of Noncapital Expenditures	0.56%	0.56%	0.69%	0.80%	0.75%

(continued)

Source: Stark County Auditor

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 55,600,739	\$ 49,831,845	\$ 48,113,981	\$ 51,463,575	\$ 51,623,475
22,357,457	24,059,402	15,165,363	13,006,191	12,737,405
24,866,762	26,012,183	26,609,384	29,315,443	28,725,472
118,280	130,740	125,123	72,228	69,825
981,762	562,994	652,430	672,351	630,364
151,962,425	150,854,585	136,248,661	150,291,154	149,285,521
539,945	639,461	721,425	660,725	702,783
1,850,651	2,096,438	5,120,020	6,704,326	5,446,884
323,464	327,095	349,856	369,693	374,321
<u>7,286,332</u>	<u>7,886,290</u>	<u>8,339,664</u>	<u>7,650,226</u>	<u>7,068,379</u>
<u>265,887,817</u>	<u>262,401,033</u>	<u>241,445,907</u>	<u>260,205,912</u>	<u>256,664,429</u>
27,315,200	26,473,960	20,053,140	20,446,747	18,807,386
16,597,403	16,376,811	16,753,767	16,746,257	15,603,021
27,873,870	28,951,667	27,045,819	26,557,309	25,842,558
20,785,434	18,182,018	17,514,932	16,127,738	18,288,286
83,583,620	84,120,127	81,291,464	80,054,933	79,319,272
58,205,760	66,055,378	70,796,361	70,881,548	68,433,207
-	-	943,632	523,167	639,792
11,097,607	12,546,755	7,461,021	9,684,316	14,128,155
79,888	78,984	6,874,483	8,986,247	11,173,112
553,869	450,026	592,091	537,964	604,269
203,428	220,862	289,064	262,427	285,105
<u>39,378</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>246,335,457</u>	<u>253,456,588</u>	<u>249,615,774</u>	<u>250,808,653</u>	<u>253,124,163</u>
19,552,360	8,944,445	(8,169,867)	9,397,258	3,540,266
872,419	34,397	1,445,995	1,930,000	1,179,477
-	2,339,501	-	-	-
79,881	1,882,863	23,958	21,828	172,518
-	67,549	-	60,163	45,808
(1,067,769)	(34,397)	(1,375,468)	(1,930,000)	(1,179,477)
2,578,072	-	-	-	-
19,433	-	-	-	-
(855,000)	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,627,036</u>	<u>4,289,913</u>	<u>94,485</u>	<u>81,991</u>	<u>218,326</u>
<u>-</u>	<u>-</u>	<u>(1,107,130)</u>	<u>-</u>	<u>-</u>
<u>\$ 21,179,396</u>	<u>\$ 13,234,358</u>	<u>\$ (9,182,512)</u>	<u>\$ 9,479,249</u>	<u>\$ 3,758,592</u>
0.32%	0.28%	0.36%	0.33%	0.37%

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

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	<u>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>2006</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	5.40	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	10.10	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	11.10	11.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10	8.10
Canton - Canton City	9.10	9.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Canton - Meyers Lake Village	9.10	9.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Jackson	17.75	16.50	15.50	15.50	15.50	15.50	15.50	15.50	15.50	15.10
Jackson - Hills & Dales Village	10.30	10.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	8.90
Lake	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	18.00
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	16.05	15.05	13.80	13.80	13.80	13.80	13.80	13.80	13.80	13.80
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Lexington - Limaville Village	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	10.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25	9.25
Nimishillen	10.00	10.00	10.00	10.00	9.00	9.00	8.00	8.00	8.00	8.00
Nimishillen - Louisville City	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	7.90
Osnaburg - Canton City	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	5.90
Paris	4.60	4.60	5.00	6.50	6.50	6.50	6.50	6.10	6.10	6.10
Paris - Minerva Village	0.80	0.80	1.20	2.70	2.70	2.70	2.70	2.30	2.30	2.30
Perry	14.89	12.15	12.15	12.15	12.15	12.15	12.15	12.15	12.15	10.90
Perry - Canton City	6.00	5.00	5.00	5.00	5.00	5.00	-	-	-	-
Perry - Massillon City	6.00	5.00	5.00	5.00	5.00	-	-	-	-	-
Perry - Navarre Village	6.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	9.40
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	13.95	12.45	12.45	12.45	12.45	12.45	12.45	12.45	12.45	11.65
Plain - Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	4.80
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.70	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	4.50	4.50	4.75	4.75	5.00	5.00	5.00
Washington - Alliance City	3.10	3.10	3.10	2.60	2.60	2.85	2.85	3.10	3.10	3.10

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<u>School Districts</u>										
Alliance CSD	62.20	62.10	62.10	60.60	60.40	60.80	60.70	58.70	57.60	60.30
Brown LSD	50.70	50.70	43.50	43.50	43.50	44.10	44.10	44.10	44.50	44.90
Canton CSD	80.90	77.90	77.90	75.20	66.70	66.40	66.40	65.90	65.90	66.10
Canton LSD	57.90	58.10	50.10	50.10	50.10	50.10	50.10	50.10	50.10	46.20
Fairless LSD	50.70	50.60	50.30	49.90	50.20	50.40	50.30	50.00	49.10	50.40
Jackson LSD	53.10	53.20	53.40	53.10	53.10	52.70	47.40	49.00	48.40	48.50
Lake LSD	71.70	71.70	71.70	71.50	71.50	71.50	71.50	71.30	71.00	60.00
Louisville CSD	60.70	60.70	55.40	53.40	52.90	52.90	53.80	53.90	54.50	55.50
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90
Massillon CSD	57.00	57.10	56.70	45.70	48.70	50.10	49.50	49.40	48.60	49.60
Minerva LSD	44.90	45.20	45.20	45.20	45.30	45.00	44.90	45.10	44.00	43.70
North Canton CSD	78.80	78.80	76.40	76.00	76.00	72.00	72.30	72.80	72.80	65.80
Northwest LSD	56.00	56.00	56.10	55.00	55.00	55.50	58.50	59.20	59.00	59.60
Osnaburg LSD	64.20	64.20	64.20	63.70	64.40	64.40	64.40	63.90	57.20	57.20
Perry LSD	49.10	49.20	49.20	48.40	48.40	48.40	47.80	47.40	46.50	47.50
Plain LSD	63.60	63.60	63.40	63.60	63.60	63.60	57.00	57.50	56.60	57.10
Sandy Valley LSD	50.40	50.50	50.80	50.50	50.60	50.60	50.40	51.10	50.90	49.50
Southeast LSD	50.25	51.35	51.35	51.35	51.40	44.40	44.50	44.60	44.70	45.10
Tuscarawas Valley LSD	44.60	35.80	35.90	36.00	36.00	36.10	36.10	36.30	36.80	36.95
Tuslaw LSD	65.80	66.00	66.00	65.50	65.50	59.30	59.80	59.90	59.90	60.20
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Wayne County JVSD	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.10	4.10
<u>Cities</u>										
Alliance	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	3.80	4.10	3.80	3.70	3.70	3.70	3.70	6.00	6.00	5.80
Canton	7.40	7.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	7.40	7.40	7.40	7.40	7.40	5.90	5.90	5.90	5.90	5.90
<u>Villages</u>										
Beach City	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	18.90	18.90	18.90	18.90	18.90	18.15	18.15	16.90	18.90	18.90
Hartsville	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Hills & Dales	25.50	20.50	20.50	15.50	15.50	17.50	17.50	17.50	17.50	17.50
Limaville	9.90	9.90	9.90	1.90	9.90	9.90	9.90	9.90	9.90	7.90
Magnolia	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90	20.90
Meyers Lake	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Minerva	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.00
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	20.40	20.40	20.40	20.40	20.40	18.40	18.40	18.40	20.40	23.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Parks	1.00	1.00	1.00	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canal Fulton Public Library	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Louisville Public Library	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Massillon Public Library	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	0.50	0.50	0.50	0.50	0.50
Rodman Public Library	1.50	1.50	1.50	1.50	1.50	-	-	-	-	-
Stark County District Library	1.70	1.70	1.70	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Quad Ambulance District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	2.00
Tri-Division Ambulance District	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.50	4.50	4.50
Sandy Creek Joint Fire District	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

S 11

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
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
2006	50,408,741	49,025,991	97.26	1,516,934	50,542,925	100.27	2,007,786	3.98

(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
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
2006	5,924,894	5,817,373	98.19	317,497	6,134,870	103.54	1,793,516	30.27

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

2015		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
BRE DDR Belden Park LLC	\$ 18,568,710	0.28%
Strip Delaware LLC	17,705,320	0.27%
TimkenSteel Corporation	13,176,890	0.20%
Deville Developments LLC	12,889,330	0.20%
Timken Company	10,928,260	0.17%
Sterilite Corporation of Ohio	10,810,020	0.16%
DHSC LLC	8,397,940	0.13%
Alliance Ventures Inc	8,389,170	0.13%
Belden Mall LLC	7,066,130	0.11%
American Landfill Inc	6,588,350	0.10%
Total	\$ 114,520,120	1.74%
Total County Assessed Valuation	\$ 6,564,508,240	

2006		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 28,142,170	0.39%
Strip Delaware LLC	18,758,630	0.26%
American Landfill Inc	9,487,610	0.13%
Wea Belden Llc	8,763,280	0.12%
Deville Properties Ltd	6,920,360	0.10%
Hartville Auction Inc	6,859,860	0.10%
Alliance Ventures Inc	6,511,690	0.09%
Deville THF Massillon Development LLC	6,477,950	0.09%
DHSC LLC	6,323,540	0.09%
Aultman Health Foundation	6,041,020	0.08%
Total	\$ 104,286,110	1.46%
Total County Assessed Valuation	\$ 7,143,559,869	

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2015

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 183,691,220	2.80%
AEP Ohio Transmission Company Inc	67,637,690	1.03%
Ohio Edison	51,328,120	0.78%
East Ohio Gas	43,587,100	0.66%
Aqua Ohio Inc	37,319,400	0.57%
American Transmission Systems Inc	28,390,890	0.43%
Columbia Gas of Ohio Inc	6,410,650	0.10%
Columbia Gas Transmission	2,241,290	0.03%
Cleveland Electric Illuminating	749,380	0.01%
Northeast Ohio Natural Gas Corp	418,360	0.01%
Total	\$ 421,774,100	6.43%
Total County Assessed Valuation	\$ 6,564,508,240	

2006

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power	\$ 111,296,960	1.56%
Ohio Bell Telephone	42,263,130	0.59%
Ohio Edison	30,681,920	0.43%
Aqua Ohio Inc	25,799,390	0.36%
East Ohio Gas	19,968,620	0.28%
American Transmission Systems Inc	8,158,120	0.11%
Norfolk Southern Combined Railroad Subsidiaries	4,737,250	0.07%
New Par	2,493,170	0.03%
Columbia Gas of Ohio Inc	2,005,040	0.03%
New Cingulare Wireless PCS LLC	1,878,440	0.03%
Total	\$ 249,282,040	3.49%
Total County Assessed Valuation	\$ 7,143,559,869	

Source: Stark County Auditor

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

Industry	2015			2014		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Miscellaneous Store Retailers	\$ 4,781,740	1	16.66%	\$ 3,352,312	2	11.95%
Motor Vehicle and Parts Dealers	4,514,647	2	15.73%	4,991,434	1	17.79%
General Merchandise Stores	2,108,186	3	7.35%	2,530,075	3	9.02%
Accommodations and Food Services	2,073,876	4	7.23%	1,923,370	5	6.85%
Building Material and Garden Equipment	1,947,875	5	6.79%	2,010,949	4	7.17%
Finance & Insurance	1,887,982	6	6.58%	1,488,980	7	5.31%
Information	1,679,117	7	5.85%	1,623,370	6	5.78%
Real Estate & Rental & Leasing	998,907	8	3.48%	877,855	10	3.13%
Manufacturing	931,678	9	3.25%	1,163,529	8	4.15%
Administration & Support Services	865,443	10	3.02%	-	-	-
Food and Beverage	-	-	-	1,004,419	9	3.58%
Total	<u>21,789,451</u>			<u>20,966,293</u>		
Total County Sales Tax	<u>\$ 28,700,995</u>		<u>75.92%</u>	<u>\$28,062,558</u>		<u>74.71%</u>

Source: State Department of Taxation

STARK COUNTY, OHIO

Special Assessments Billed and Collected

Last Ten Years

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent (1)</u>
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
2006	1,450,411	1,466,637	101.1%	164,239

(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	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 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	\$ 5,162,150
SIB Loan	-	504,274	993,753	1,760,317	2,553,391	3,354,594	3,354,594	3,354,594	3,638,234	3,638,234
OPWC Loan	3,454,899	3,613,973	3,163,046	3,125,322	3,000,704	3,135,387	2,339,501	-	-	-
Capital Leases	386,185	-	-	-	2,185	10,654	86,809	55,130	131,132	214,107
<i>Business Type Activities</i>										
General Obligation Bonds	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	15,339,509
OPWC Loan	661,980	616,095	482,717	373,417	452,405	552,330	418,869	485,121	551,373	617,625
OWDA Loans	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	14,330,412
Intergovernmental Loans	12,388,433	13,893,672	15,417,236	-	-	-	-	-	-	-
Total Primary Government	\$32,926,621	\$37,952,616	\$42,630,497	\$ 30,977,200	\$ 34,762,874	\$38,785,176	\$33,422,889	\$33,737,567	\$36,704,081	\$39,302,037
Percentage of Personal Income (1)	0.21%	0.25%	0.29%	0.24%	0.28%	0.31%	0.27%	0.27%	0.30%	0.33%
Per Capita (2)	\$ 87.77	\$ 101.01	\$ 113.55	\$ 82.63	\$ 92.68	\$ 103.27	\$ 88.54	\$ 88.97	\$ 96.93	\$ 103.28
Percentage of actual value of taxable property (3)	0.17%	0.20%	0.23%	0.15%	0.16%	0.19%	0.16%	0.14%	0.15%	0.18%

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, 2015

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Tax Year '14 Collection Year 2015	\$ 6,564,508,240	\$ 6,564,508,240
Debt Limitation	162,612,706	65,645,082
Total Outstanding Debt:		
General Obligation Bonds	7,571,313	7,571,313
Special Assessment Bonds	3,309,267	3,309,267
OWDA Loans	5,154,544	5,154,544
OPWC Loans	4,116,879	4,116,879
Intergovernmental Loans	<u>12,388,433</u>	<u>12,388,433</u>
Total	<u>32,540,436</u>	<u>32,540,436</u>
Exemptions:		
General Obligation Bonds - Enterprise	7,571,313	7,571,313
Special Assessment Bonds	3,309,267	3,309,267
Notes	-	-
OWDA Loans	5,154,544	5,154,544
OPWC Loans	4,116,879	4,116,879
Intergovernmental Loans	<u>12,388,433</u>	<u>12,388,433</u>
Total	<u>32,540,436</u>	<u>32,540,436</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 162,612,706</u>	<u>\$ 65,645,082</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>156,612,706</u>
	<u>\$ 162,612,706</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

<u>Year</u>	<u>Population (1)</u>	<u>Median Age (5)</u>	<u>School Enrollment (2)</u>	<u>Average Unemployment Rate for Stark County (3)</u>	<u>Personal Income (4)</u>	<u>Per Capita Personal Income (4)</u>
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
2006	380,575	38.2	63,208	5.8	11,751,553,715	30,881

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
 2006 and 2009 Median Age obtained from the Ohio Department of Development website

- Sources: (1) U.S. Bureau of the Census and Ohio Department of Development, Office of Strategic Research
 (2) Stark County Educational Service Center
 (3) Ohio Bureau of Employment Services
 (4) Bureau of Economic Analysis for 2006-2011.
 2012 -2015 personal income was calculated by multiplying population and per capita personal income.
 2014 per capita personal income was increased by 3.50 percent and 2015 per capita personal income was increased by 3.10 percent consistent with Bureau of Economic Analysis for the 2013 to 2014 and 2014 to 2015 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	2015			2006		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	5,139	1	2.91%	4,914	1	2.76%
County of Stark	2,577	2	1.46%	2,882	3	1.62%
Mercy Medical Center	2,537	3	1.43%	2,490	4	1.40%
TimkenSteel Corporation	2,250	4	1.27%	-	-	-
Freshmark, Inc.	1,921	5	1.09%	906	8	0.51%
Canton City Board of Education	1,771	6	1.00%	1,565	5	0.88%
Walmart	1,736	7	0.98%	-	-	-
Stark State College	1,123	8	0.63%	-	-	-
Alliance Community Hospital	1,101	9	0.62%	948	7	0.53%
The Timken Company	1,048	10	0.59%	4,686	2	2.63%
The Workshops, Inc.	-	-	-	1,048	6	0.59%
Maytag Corp. (Hoover Company operations)	-	-	-	900	9	0.51%
GE Capital	-	-	-	809	10	0.45%
Total	21,203		11.99%	21,148		11.88%
Total Employment within the County	176,900			177,944		

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

	<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>2006</u>
Primary Government:										
General Government:										
Legislative and Executive	175	267	243	216	222	257	278	254	268	257
Judicial	313	277	260	276	250	257	262	263	261	265
Public Safety	403	321	333	279	261	293	308	373	340	322
Public Works	92	96	103	102	104	107	113	116	129	125
Health	621	648	679	668	651	659	673	771	809	798
Human Services	551	535	513	504	488	552	507	546	565	568
Proprietary:										
Sewer	80	75	78	73	75	75	76	80	79	80
Water	4	4	4	4	4	3	2	3	4	4
Fiduciary:										
Agency Funds	<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>	<u>463</u>
Total - Government Employees	2,577	2,606	2,606	2,499	2,445	2,600	2,660	2,801	2,907	2,882

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function Last Ten Years

	<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>2006</u>
<i>Governmental Activities</i>										
Legislative & Executive										
Commissioners - Number Official Meetings	143	159	160	170	121	53	74	99	97	108
Recorder - number of deeds recorded	15,123	12,499	12,979	14,351	12,518	12,292	13,388	13,476	14,946	17,303
Auditor - number of parcels billed	194,573	194,526	196,893	197,148	196,136	194,262	188,522	187,734	187,141	186,621
Auditor - number of warrants issued	45,738	42,961	44,193	45,467	46,189	51,769	50,912	52,414	52,576	52,310
Judicial										
Probate Court Cases	1,545	1,376	1,371	1,926	2,486	2,433	2,695	2,840	2,939	2,933
Public Safety (Sheriff)										
Number of Traffic Stops	6,087	8,254	5,471	6,456	6,938	8,403	6,416	7,790	9,776	11,373
Number of inmates	492	422	397	290	290	281	403	386	400	380
Public Works (Engineer)										
Roads Resurfaced (miles)	40	34	40	43	30	15	26	13	11	16
Bridges Repaired	5	3	5	7	4	3	2	4	5	11
Health										
Mental Health - People Served	18,580	16,732	16,294	13,724	15,648	15,274	14,797	12,995	10,858	10,348
SCBDD - People Served in Clinic	16,726	23,599	32,608	33,064	33,064	37,297	43,460	49,166	50,397	54,218
EMA, HAZMAT AND 911-People Served	375,165	375,736	375,432	374,868	375,586	379,466	378,664	378,664	378,664	380,575
Human Services (SCDJFS)										
Children in programs	400	513	438	410	473	500	483	574	1,137	1,263
Support Dollars Collected	\$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	\$63,669,797
Number of Reports Received	2,572	2,778	3,135	2,829	2,689	3,204	2,868	2,815	3,033	2,715
<i>Business Activities</i>										
Sewer										
Connections	47,248	46,871	46,487	46,195	45,933	45,715	45,409	45,360	44,560	43,938
Miles	728	728	728	723	721	720	720	717	715	705

Source: Stark County Departments

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last Ten Years

	<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>2006</u>
<i>Governmental Activities</i>										
Legislative and Executive										
Commissioners Buildings	19	19	19	19	18	18	19	19	19	19
Public Safety										
Marked Vehicles	71	65	67	70	72	67	61	70	65	64
Public Works										
State Roads (in miles)	251	251	251	251	251	251	251	251	251	251
County Roads (in miles)	407	408	408	408	408	409	409	410	411	415
Township Roads (in miles)	1,313	1,314	1,314	1,311	1,311	1,309	1,309	1,309	1,300	1,273
Bridges	329	333	333	333	333	333	333	333	335	358
Health										
SCBDD Buildings	12	12	13	13	13	13	13	13	13	13
SCBDD Buses and Vans	104	107	107	107	101	140	132	157	140	140
<i>Business Activities</i>										
Sewer										
Number of Lift Stations	82	82	82	80	80	80	83	80	77	77
Total Lines (in miles)	728	728	728	723	721	720	720	717	715	705
Water										
Total Lines (in miles)	45	45	45	45	45	45	45	45	45	43

Source: Stark County Departments

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Dave Yost • Auditor of State

STARK COUNTY FINANCIAL CONDITION

STARK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 13, 2016