

MAHONING Soil and Water Conservation District, Ohio		To be completed and retained for audit.	
MAHONING County			
Cash Reconciliation (Regulatory Cash Basis)			
31-Dec-18			
<b>Depository Balances (List)</b>		<b>Fund Balances</b>	
Special Fund	\$88,201.12	District Fund	\$186,876.64
District Fund - Checking	\$92,616.32	Special Fund	\$88,201.12
Other Funds		Other Fund	
<i>Total Depository Balances</i>	<b>\$180,817.44</b>		
<b>Investments - District Fund</b>			
Treasury Bonds and Notes			
Certificates of Deposit			
District Fund - STAR Ohio MSWCD	\$94,815.71		
Other Investments			
<i>Total Investments - District Fund</i>	<b>\$94,815.71</b>		
<b>Investments - Other Funds</b>			
Treasury Bonds and			
Certificates of Deposit			
District Fund - STAR Ohio Cost Share	\$23.24		
District Fund - STAR Ohio Watershed	\$74.21		
District Fund - STAR Ohio 319	\$27.16		
Other Investments			
<i>Total Investments - Other Funds</i>	<b>\$124.61</b>		
<b>Cash on Hand</b>			
Cash on Hand (Petty Cash and/or Change Fund)	\$140.00		
Cash in Transit to Depository			
<i>Total Cash on Hand</i>	<b>\$140.00</b>		
Total Treasury Balance	\$275,897.76		
Less Outstanding Checks	\$820.00		
Grand Total**	<b>\$275,077.76</b>	Total All Funds**	<b>\$275,077.76</b>
		** Must equal	

<b>MAHONING Soil and Water Conservation District</b>				
<i>MAHONING County, Ohio</i>				
<i>Combined Statement of Receipts, Disbursements</i>				
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>				
<i>For the Year Ended December 31, 2018</i>				
<b>To be submitted.</b>				<b>Totals</b>
	<b>District</b>	<b>Special</b>	<b>Other</b>	<b>(Memorandum</b>
	<b>Fund</b>	<b>Fund</b>	<b>Funds</b>	<b>Only)</b>
<b>Cash Receipts</b>				
Taxes				\$0.00
Grants				
Ohio Division of Wildlife	\$500.00			
Local Government		\$165,000.00		\$165,000.00
State Government		\$125,560.00		\$125,560.00
Federal Government				\$0.00
Gifts and Contributions-Other Income NWTF	\$100.00			\$100.00
Sale of Products/Materials	\$10,415.00			\$10,415.00
Rentals	\$1,166.15			\$1,166.15
Farm Harvest Income				\$0.00
All Other Revenue	\$33,569.39	\$1,185.85	\$1,832.64	\$36,587.88
<i>Total Cash Receipts</i>	<i>\$45,750.54</i>	<i>\$291,745.85</i>	<i>\$1,832.64</i>	<i>\$338,829.03</i>
<b>Cash Disbursements</b>				
Salaries		\$182,465.45		\$182,465.45
Supplies	\$94.52	\$1,206.85		\$1,301.37
Equipment	\$30,036.74	\$7,236.60		\$37,273.34
Contract Repairs/Vehicle Maintenance	\$123.48			\$123.48
Contract Professional Services/Cost Share Payment	\$2,977.00	\$631.00		\$3,608.00
Rentals				\$0.00
Dues/Service Fees	\$2,005.00			\$2,005.00
Information and Education	\$5,536.44			\$5,536.44
Travel and Expenses	\$4,042.19			\$4,042.19
Advertising and Printing	\$5,525.33	\$107.00		\$5,632.33
OPERS		\$26,263.71		\$26,263.71
Worker's Compensation		\$1,840.53		\$1,840.53
Unemployment Compensation				\$0.00
Hospitalization		\$80,558.28		\$80,558.28
Medicare		\$2,447.15		\$2,447.15
Product/Materials for Resale	\$7,609.15			\$7,609.15
Reimbursement - State Refunds				\$0.00
Vehicle Rental/Liability Insurance	\$5,696.50	\$438.76		\$6,135.26
Annual Meeting/Banquet				\$0.00
Other/Utilities/Postage/Sales Tax	\$1,087.19	\$3,628.70		\$4,715.89
<i>Total Cash Disbursements</i>	<i>\$64,733.54</i>	<i>\$306,824.03</i>	<i>\$0.00</i>	<i>\$371,557.57</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>-\$18,983.00</i>	<i>-\$15,078.18</i>	<i>\$1,832.64</i>	<i>-\$32,728.54</i>

<b>MAHONING Soil and Water Conservation District</b>				
<i>MAHONING County, Ohio</i>				
<i>Combined Statement of Receipts, Disbursements</i>				
<i>and Changes in Fund Balances (Regulatory Cash Basis)</i>				
<i>For the Year Ended December 31, 2018</i>				
<b>To be submitted.</b>				
	District	Special	Other	Totals
	Fund	Fund	Funds	(Memorandum Only)
<b>Other Financing Receipts (Disbursements)</b>				
Transfers In				\$0.00
Transfers Out				\$0.00
Advances In				\$0.00
Advances Out				\$0.00
Other Financing Sources				\$0.00
Other Financing Uses				\$0.00
<i>Total Other Financing Receipts (Disbursements)</i>	\$0.00	\$0.00	\$0.00	\$0.00
<i>Net Change in Fund Cash Balances</i>	-\$18,983.00	-\$15,078.18	\$1,832.64	-\$32,228.54
<i>Fund Cash Balances, January 1</i>	\$110,779.32	\$103,279.30	\$93,247.68	\$307,306.30
<b>Fund Cash Balances, December 31</b>				
Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00
Restricted	\$1,980.07	\$1,181.00	\$0.00	\$3,161.07
Committed	\$5,000.00	\$0.00	\$0.00	\$5,000.00
Assigned	\$0.00	\$0.00	\$140.00	\$140.00
Unassigned (Deficit)	\$84,816.25	\$87,020.12	\$94,940.32	\$266,776.69
<i>Fund Cash Balances, December 31</i>	\$91,796.32	\$88,201.12	\$95,080.32	\$275,077.76
<i>See accompanying notes to the basic financial statements</i>				

<b>MAHONING Soil and Water Conservation District</b>												
<i>MAHONING County, Ohio</i>												
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>												
<i>All Other Funds</i>												
<i>For the Year Ended December 31, 2018</i>												
<b>To be completed and retained for audit.</b>												
												Totals
												(Memorandum Only)
<b>Cash Receipts</b>												
Taxes												\$0.00
Grants												
Division of Wildlife			\$500.00									
Local Government				\$165,000.00								\$165,000.00
State Government				\$125,560.00								\$125,560.00
Federal Government												\$0.00
Gifts and Contributions			\$100.00									\$100.00
Sale of Products/Materials			\$10,415.00									\$10,415.00
Rentals			\$1,166.15									\$1,166.15
Farm Harvest Income												\$0.00
All Other Revenue			\$33,569.39	\$1,185.85	\$1,830.23	\$0.45	\$1.44	\$0.52	\$0.00	\$0.00	\$0.00	\$36,587.88
<b>Total Cash Receipts</b>			\$45,750.54	\$291,745.85	\$1,830.23	\$0.45	\$74.21	\$27.16	\$0.00	\$0.00	\$0.00	\$338,829.03
<b>Cash Disbursements</b>												
Salaries				\$182,465.45								\$182,465.45
Supplies			\$94.52	\$1,206.85								\$1,301.37
Equipment			\$30,036.74	\$7,236.60								\$37,273.34
Contract Repairs			\$123.48									\$123.48
Contract Services/Cost Share Payment			\$2,977.00	\$631.00								\$3,608.00
Rentals												\$0.00
Service Fees			\$2,005.00									\$2,005.00
Information and Education			\$5,536.44									\$5,536.44
Travel and Expenses			\$4,042.19									\$4,042.19
Advertising and Printing			\$5,525.33	\$107.00								\$5,632.33
OPERS				\$26,263.71								\$26,263.71
Worker's Compensation				\$1,840.53								\$1,840.53
Unemployment Compensation												\$0.00
Hospitalization				\$80,558.28								\$80,558.28
Medicare				\$2,447.15								\$2,447.15

<b>MAHONING Soil and Water Conservation District</b>										
<i>MAHONING County, Ohio</i>										
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>										
<i>All Other Funds</i>										
<i>For the Year Ended December 31, 2018</i>										
<b>To be completed and retained for audit.</b>										
	District Fund	Special Fund	Star Ohio MSWCD	Star Ohio Cost Share	Star Ohio Watershed	Star Ohio 319	Petty Cash	Cash On Hand	Totals (Memorandum Only)	
Product/Materials for Resale	\$7,609.15								\$7,609.15	\$0.00
Reimbursement - State Refunds	\$5,696.50	\$438.76							\$0.00	\$6,135.26
Vehicle Rental/Liability Insurance										
Annual Meeting/Banquet										
Utilities		\$3,628.70							\$3,628.70	
Other/Postage/Sales Tax	\$1,087.19								\$1,087.19	
<b>Total Cash Disbursements</b>	\$64,733.54	\$306,824.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$371,557.57	
<b>Excess of Receipts Over (Under) Disbursements</b>	-\$18,983.00	-\$15,078.18	\$1,830.23	\$0.45	\$1.44	\$0.52	\$0.00	\$0.00	-\$32,728.54	
<b>Other Financing Receipts (Disbursements)</b>										
Transfers In									\$0.00	
Transfers Out									\$0.00	
Advances In									\$0.00	
Advances Out									\$0.00	
Other Financing Sources									\$0.00	
Other Financing Uses									\$0.00	
<b>Total Other Financing Receipts (Disbursements)</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
<b>Net Change in Fund Cash Balances</b>	-\$18,983.00	-\$15,078.18	\$1,830.23	\$0.45	\$1.44	\$0.52	\$0.00	\$0.00	-\$32,728.54	
<b>Fund Cash Balances, January, 2018</b>	\$110,779.32	\$103,279.30	\$92,985.48	\$22.79	\$72.77	\$26.64	\$100.00	\$40.00	\$307,306.30	
<b>Fund Cash Balances, December 31, 2018</b>										
Nonspendable	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	\$0.00
Restricted	\$1,980.07	\$1,181.00	\$0.00	\$0.00				\$0.00	\$3,161.07	
Committed	\$5,000.00	\$0.00	\$0.00	\$0.00				\$0.00	\$5,000.00	
Assigned	\$0.00	\$0.00	\$0.00	\$0.00				\$140.00	\$140.00	
Unassigned (Deficit)	\$84,816.25	\$87,020.12	\$0.00	\$0.00				\$40.00	\$171,876.37	

MAHONING Soil and Water Conservation District										
MAHONING County, Ohio										
Combining Statement of Receipts, Disbursements										
and Changes in Fund Balances (Regulatory Cash Basis)										
All Other Funds										
For the Year Ended December 31, 2018										
<b>To be completed and retained for audit.</b>										
	District Fund	Special Fund	Star Ohio MSWCD	Star Ohio Cost Share	Star Ohio Watershed	Star Ohio 319	Petty Cash	Cash On Hand	Totals (Memorandum Only)	
	\$91,796.32	\$88,201.12	\$94,815.71	\$23.24	\$74.21	\$27.16	\$100.00	\$180.00	\$180,177.44	
*****Fund Balance Classification Worksheet*****										
*****										
Net Change in Fund Cash Balances										
	-\$18,983.00	-\$15,078.18	\$1,830.23	\$0.45	\$1.44	\$0.52	\$0.00	\$0.00	-\$32,228.54	
Fund Cash Balances, January 1, 2018										
	\$110,779.32	\$103,279.30	\$92,985.48	\$22.79	\$72.77	\$26.64	\$100.00	\$40.00	\$307,306.30	
Fund Cash Balances, December 31, 2018										
	\$91,796.32	\$88,201.12	\$94,815.71	\$23.24	\$74.21	\$26.64	\$100.00	\$40.00	\$275,077.76	
<b>Fund Balances</b>										
Amounts identified as:										
Nonspendable:										
Unclaimed Monies										
Endowment for										
	\$0.00	\$0.00	\$0.00	\$0.00				\$0.00	\$0.00	
Total Nonspendable										
Restricted for:										
Grants										
		\$1,181.00							\$0.00	
									\$1,181.00	
	\$180.07								\$180.07	
	\$500.00								\$500.00	
	\$800.00								\$800.00	
	\$500.00								\$500.00	
Total Restricted										
	\$1,980.07	\$1,181.00	\$0.00	\$0.00				\$0.00	\$3,161.07	
Committed to:										
2009 LaFarge Easement										
	\$5,000.00								\$5,000.00	
									\$0.00	
									\$0.00	
Total Committed										
	\$5,000.00	\$0.00	\$0.00	\$0.00				\$0.00	\$5,000.00	
Assigned to:										
Petty Cash										
								\$100.00	\$100.00	
Cash on Hand										
								\$40.00	\$40.00	
Other Funds Combining Statement 3										



## Soil and Water Conservation District

### Regulatory Basis Footnote Shell

Revised December 2018

**Note: This shell is a guide for preparing your annual footnotes to the financial statements when filed on the Regulatory Basis. These footnotes are not all-inclusive and might include disclosures not applicable to your particular District. Modify, delete, or add additional disclosures as necessary.**

**Items highlighted in yellow are provided for guidance purposes only and should be deleted prior to submission.**

**See GASB Codification 2300 – Notes to the Financial Statements. As communicated in paragraph .102, the notes to the financial statements should communicate information essential for fair presentation of the basic financial statements that is not displayed on the face of the financial statements. As such, the notes form an integral part of the basic financial statements.**

**Items highlighted in green are items that are generic, and should be reviewed for entity specific information and modified to report specifics for your district.**

**In this sample 20CY means current year and 20PY means prior year and would be replaced with the four digit current year (for example 2018) or four digit prior year (for example 2017).**

**Mahoning SWCD**  
*Mahoning County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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**Note 1 – Reporting Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Mahoning SWCD, Mahoning County, (the District) as a body corporate and politic. A publicly elected five-member District Board of Supervisors directs the District. The District provides local leadership in the conservation of natural resources and stewardship of agricultural lands

***Joint Ventures, Jointly Governed Organizations, Public Entity Risk Pools and Related Organizations***

The District's management believes these financial statements present all activities for which the District is financially accountable.

**Note 2 – Summary of Significant Accounting Policies**

***Basis of Presentation***

The District's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (cash basis) for all funds.

***Fund Accounting***

The District 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. The funds of the District are presented below:

***Special Fund*** The special fund is the primary fund used for day to day operations and expenditures including payroll and benefits. The District records all amounts received from the State, local, or federal governments in this fund. The County Auditor also maintains an accounting of this fund.

***District Fund*** The district fund accounts for and reports revenues from district sales and equipment rentals, grants and donations.

***Other Funds*** These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes. The District had the following significant Other Funds: STAR Ohio Savings and Investment.

***Basis of Accounting***

These financial statements follow the accounting basis permitted by the Ohio Department of Agriculture. This basis is similar to the cash receipts and disbursements accounting basis. The District recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters the Ohio Department of Agriculture requires.

***Budgetary Process***

The Ohio Revised Code requires the Special Fund be budgeted annually.

**Mahoning SWCD**  
*Mahoning County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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**Appropriations** Budgetary expenditures may not exceed appropriations at the fund, and appropriations may not exceed estimated resources. The Board of Supervisors must annually approve appropriation measures and subsequent amendments. Appropriations lapse at year-end.

**Estimated Resources** Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must approve estimated resources.

A summary of 2018 budgetary activity appears in Note 4.

***Deposits and Investments***

The Mahoning County Treasurer is the custodian for the District's Special Fund's cash and investments. The County's cash and investment holds the District's Special Fund's cash and investments, which are reported at the County Treasurer's carrying amount. Deposits and investments disclosures for the County as a whole may be obtained from the Mahoning County. Daniel R. Yemma, 120 Market Street, Youngstown, Ohio 44503. 330.740.2460. [dyemma@mahoningcountyoh.gov](mailto:dyemma@mahoningcountyoh.gov)

The District's accounting basis for all other funds includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

For the District Fund and other funds, the District values U.S. Treasury Notes and common stock at cost. Money market mutual funds (including STAR Ohio) are recorded at share values the mutual funds report.

***Capital Assets***

The District records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the District must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

***Nonspendable*** The District classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

***Restricted*** Fund balance is *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.

**Mahoning SWCD**  
*Mahoning County*  
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*For the Year Ended December 31, 2018*

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**Committed** Supervisors can *commit* amounts via formal action (resolution). The District must adhere to these commitments unless the Supervisors amend the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**Assigned** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Funds other than the special and district funds report all fund balances as *assigned* unless they are restricted or committed. In the special and district funds, *assigned* amounts represent intended uses established by District Supervisors or a District official delegated that authority by resolution, or by State Statute.

**Unassigned** Unassigned fund balance is the residual classification for the special and district funds and includes amounts not included in the other classifications. In other funds, the unassigned classification is used only to report a deficit balance.

The District 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.

**Note 3 – Compliance**

**Note 4 – Special Fund Budgetary Activity**

Budgetary activity for the year ending 2018 follows:

2018 Budgeted vs. Actual Receipts			
Fund	Budgeted Receipts	Actual Receipts	Variance
Special	\$388,280	\$291,746	(\$96,534)

2018 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund	Appropriation Authority	Budgetary Expenditures	Variance
Special	\$327,984	\$306,824	\$21,160

**Note 5 – Deposits and Investments**

The District maintains a deposit and investments pool all funds use, except the Special Fund which is maintained by the Mahoning County Treasurer. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits and investments at December 31 was as follows:

**Mahoning SWCD**  
*Mahoning County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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Other time deposits (savings and NOW accounts)	
County Treasurer Deposits	
Total deposits	180,137
U.S. Treasury Notes	
STAR Ohio	94,940
Repurchase agreement	
Common stock (at cost, fair value was \$XXXXX and and \$ZZZZ at December 31, 20CY)	
Total investments	94,940
Total deposits and investments	\$275,078

***Deposits***

*Effective July 1, 2017, the Ohio Pooled Collateral System (OPCS) was implemented by the Office of the Ohio Treasurer of State. Financial institutions have the option of participating in OPCS or collateralizing utilizing the specific pledge method. The following note will need to be customized to fit the District's specific situation: 1) Participating in OPCS or 2) Financial institution utilizing specific securities to collateralize deposits.*

Deposits are insured by the Federal Deposit Insurance Corporation; [or] collateralized by securities specifically pledged by the financial institution to the District or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

***Investments***

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

**Note 8 – Risk Management**

Workers' Compensation coverage is provided by the State of Ohio. The District pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs, if material.

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. During 2017, the County contracted with CORSA for insurance coverage as follows:

- General Liability \$1,000,000
- Law Enforcement Liability 1,000,000
- Public Officials Liability 1,000,000
- Automobile Liability 1,000,000
- Building and Contents - Actual Cash Value 557,765,762
- Other Property Insurance:
- Extra Expense 1,000,000

**Mahoning SWCD**  
*Mahoning County*  
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Flood and Earthquakes 100,000,000  
Valuable Papers 2,500,000  
Comprehensive Boiler and Machinery 100,000,000  
Crime Coverage 1,000,000  
Excess Liability 10,000,000

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

***Commercial Insurance***

The District has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.

***Self-Insurance***

The County has elected to provide medical benefits through a self insured program. The maintenance of these benefits is accounted for in the self-funded hospitalization internal service fund. An excess coverage insurance (stop loss) policy covers annual claims in excess of \$160,000 per individual and \$1,000,000 for the County as a whole. Incurred but not reported claims of \$1,963,089 have been accrued as a liability based on a review of the January through March 2018 billings provided by the County Auditor's Office. The claims liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses.

Changes in the fund's claims liability amounts for 2016 and 2017 were:

Beginning	Current Year	Claim Balance	at of Year	Claims	Payments	End of Year
2016	\$2,349,861	\$20,300,454	\$20,217,008	\$2,433,307		
2017	2,433,307	19,982,022	20,452,240	1,963,089		

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2017 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2017. The intergovernmental payable consists of the actual claim costs of \$355,849. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$1,567,059 have been accrued as a liability at December 31, 2017, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The intergovernmental and claims liability reported in the workers' compensation internal service fund at December 31, 2017, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of

**Mahoning SWCD**  
*Mahoning County*  
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*For the Year Ended December 31, 2018*

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costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's intergovernmental and claims liability amounts for 2016 and 2017 were:

Change in Balance at Workers' Beginning Current Year Claim Compensation Balance at of Year Claims Payments Estimate End of Year

2016 \$2,080,874 \$198,620 \$616,840 \$297,044 \$1,959,698  
 2017 1,959,698 309,957 702,516 (80) 1,567,059

**Self-Insurance Footnote Comments:**  
 N/A

**Note 9 – Defined Benefit Pension Plans**

*Ohio Public Employees Retirement System*

All employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 9.5 to 10.0 percent of their gross salaries and the District contributed an amount equaling 14.0 to 14.5 percent of participants' gross salaries. The District has paid all contributions required through December 31, 2018.

<i>Retirement Rates</i>	<i>Year</i>	<i>Member Rate</i>	<i>Employer Rate</i>
<i>OPERS – Local</i>	<i>2012-2018</i>	<i>9.5 to 10%</i>	<i>14.0 to 14.5%</i>

**Social Security**  
 N/A

**Note 10 – Postemployment Benefits**

OPERS offers a cost-sharing, multiple-employer defined benefit postemployment plan, which includes multiple health care plans including medical coverage, prescription drug coverage, and deposits to Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients.

**Note 11 – Construction and Contractual Commitments**  
 N/A

**Note 12 – Contingent Liabilities**

There were no contingent liabilities at the end of the year.

**Note 13 – Joint Ventures**

No joint ventures.

**Mahoning SWCD**  
*Mahoning County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2018*

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**Note 14 – Jointly Governed Organizations**

No jointly governed organizations

**Note 15 – Public Entity Risk Pool**

N/A

**Note 16 – Related Organizations**

None

**Note 17 – Related Party Transactions**

None

**Note 18 – Subsequent Events**

None.