

# **Stark County, Ohio**

## **Comprehensive Annual Financial Report**

**For the Year Ended  
December 31, 2020**



**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, 2020*

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**ALAN HAROLD**  
**STARK COUNTY AUDITOR**  
[www.starkcountyohio.gov/auditor](http://www.starkcountyohio.gov/auditor)

Stark County Office Building  
110 Central Plaza South, Suite 220  
Canton, OH 44702-1410  
Phone (330)-451-7357  
Fax (330)-451-7630

August 26, 2021

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

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

Dear Citizens and Commissioners:

I am pleased to present the Stark County Comprehensive Annual Financial Report for the year ended December 31, 2020. 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, 2020. 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, 12 villages and 6 cities, the largest of which is the City of Canton, the County Seat, and the ninth largest city in the State.

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

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. The office completed its most recent reappraisal in tax year 2018, and is in the process of completing its 2021 triennial update. This update will reflect a strong real estate market locally, reflective over overall state trends. The Auditor serves as Chief Financial Officer of the County, which includes statutory accounting responsibilities for both Finance and Payroll.

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

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

All funds, agencies, boards, and commissions making up Stark County (the Primary Government) and its Component Units, in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" as amended by GASB statement No. 39 "Determining Whether Certain Organizations are Component Units" and GASB statement No. 61 "The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34" are included for financial reporting purposes. The County's primary government includes the financial activities of the Department of Job and Family Services, the Children's Services Advisory and Advocacy Council, the Board of Mental Health and Recovery Services, and all departments and activities that are directly operated by the elected County officials.

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

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

While calendar 2020 was mired in the effects of COVID-19, our local economy bounced back as strong as ever. Revenue declines, though predicted, never appreciably materialized. County departments controlled expenses. These two important facts, along with \$19.3 million in federal CARES Act dollars, contributed to a solid year end and strong balance sheet. Unemployment, at 12.6% in May 2020, returned to a more normalized 5.3% in May 2021.

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

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

### *Long Range Planning*

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

### *Improving Accountability*

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

## **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its Comprehensive Annual Financial Report for the year ended December 31, 2019.

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.

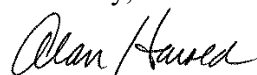
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we will submit it to the GFOA this year, as in each year past.

Additionally, the Auditor of State of Ohio presented an audit we are rightly proud of for the ninth consecutive year, inclusive of each year I have had the privilege of serving in this role. It is truly my honor to receive this acknowledgment 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, 2020*

## COUNTY COMMISSIONERS

Janet Weir Creighton  
Richard R. Regula  
Bill C. Smith

## COUNTY AUDITOR

Alan C. Harold

## COUNTY CORONER

Anthony P. Bertin

## COUNTY ENGINEER

Keith A. Bennett

## COUNTY PROSECUTOR

John D. Ferrero

## COUNTY RECORDER

Rick M. Campbell

## COUNTY SHERIFF

George T. Maier

## COUNTY TREASURER

Alex A. Zumbar

## CLERK OF COURTS

Louis P. Giavasis

## COMMON PLEAS JUDGES

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

## FAMILY COURT JUDGES

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

## PROBATE COURT JUDGE

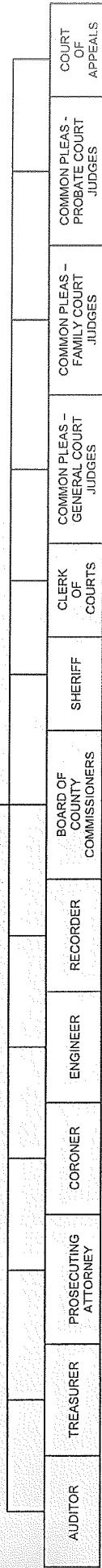
Dixlene N. Park

## OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

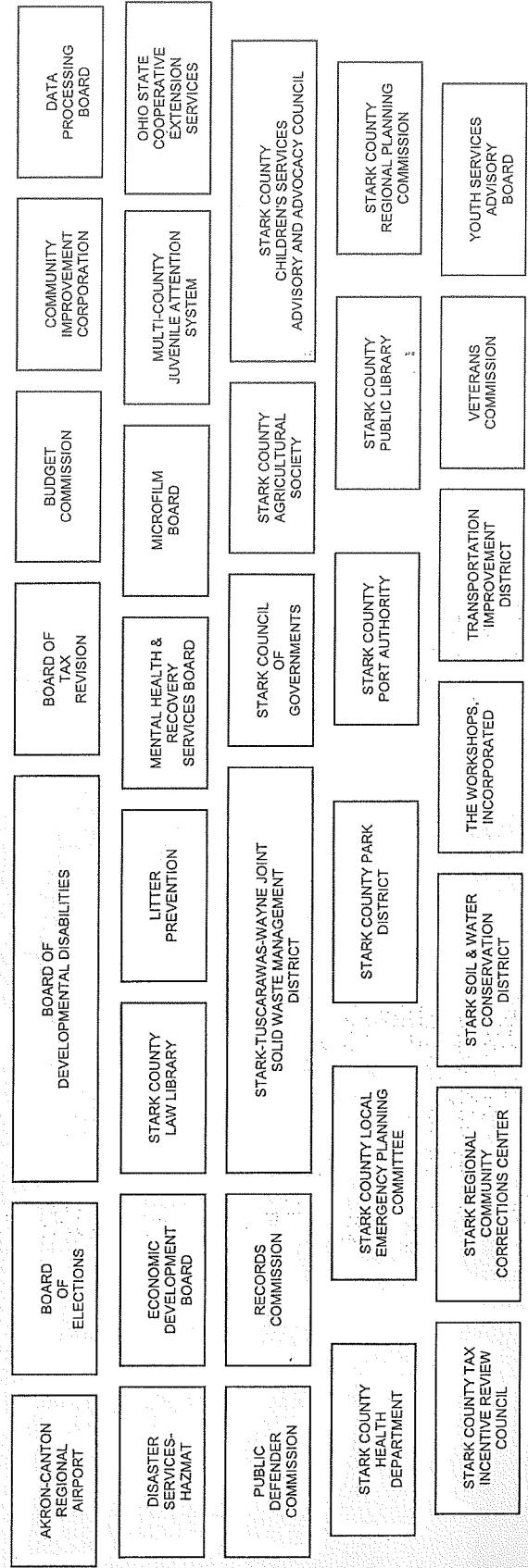
Craig R. Baldwin  
Patricia A. Delaney  
W. Scott Gwin  
William B. Hoffman  
Earle E. Wise, Jr.  
John W. Wise

# STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF STARK COUNTY



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, 2019

*Christopher P. Morill*

Executive Director/CEO

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# Financial Section

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# OHIO AUDITOR OF STATE KEITH FABER



Conference Center, Suite 154  
6000 Frank Ave. NW  
North Canton, OH 44720  
EastRegion@ohioauditor.gov  
(800) 443-9272

## 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 the remaining fund information of Stark County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Stark County Port Authority, which represents 12.22 percent, 0.86 percent, and 0.40 percent, respectively, of the assets and deferred outflows, fund balance/net position, and revenues/additions of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Stark County Port Authority, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

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Efficient • Effective • Transparent

### ***Opinion***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the remaining fund information of Stark County, Ohio, as of December 31, 2020, 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 23 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

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

#### ***Supplementary and Other Information***

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

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

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures 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 August 26, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Keith Faber  
Auditor of State  
Columbus, Ohio

August 26, 2021

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# STARK COUNTY, OHIO

*Management's Discussion and Analysis  
For the Year Ended December 31, 2020*

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, 2020. Please read it in conjunction with the County's basic financial statements.

## ***FINANCIAL HIGHLIGHTS***

- The County's net position increased by \$24 million as a result of this year's operations. Net position of business-type activities increased by \$4 million, or 3 percent, and net position of governmental activities increased by \$20 million, or 9 percent.
- All revenues related to governmental activities totaled \$280 million. General revenues accounted for \$123 million or 44 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$157 million or 56 percent of the total.
- The County had \$260 million in expenses related to governmental activities; only \$157 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$123 million, of which \$103 million was tax revenue with the remaining \$20 million from interest, grants, entitlements, and miscellaneous revenues.

## ***USING THIS ANNUAL FINANCIAL REPORT***

This annual financial report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the County as a whole and present a longer-term view of the County's finances. 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***

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

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

# STARK COUNTY, OHIO

*Management's Discussion and Analysis  
For the Year Ended December 31, 2020*

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

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

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

## ***REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS***

### ***Fund Financial Statement***

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

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

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

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

# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2020

## 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 2020 compared to 2019:

| <b>Table 1</b>                              |                                |                       |                      |                                 |                       |                     |
|---------------------------------------------|--------------------------------|-----------------------|----------------------|---------------------------------|-----------------------|---------------------|
| <b>Net Position</b>                         |                                |                       |                      |                                 |                       |                     |
|                                             | <i>Governmental Activities</i> |                       |                      | <i>Business-Type Activities</i> |                       |                     |
|                                             | 2020                           | 2019                  | Change               | 2020                            | 2019                  | Change              |
| <b>Assets</b>                               |                                |                       |                      |                                 |                       |                     |
| Current & Other Assets                      | \$ 355,099,803                 | \$ 310,443,590        | \$ 44,656,213        | \$ 42,442,086                   | \$ 40,216,783         | \$ 2,225,303        |
| Net Pension/OPEB Asset                      | 449,503                        | 510,000               | (60,497)             | -                               | -                     | -                   |
| Capital Assets, Net                         | 212,853,788                    | 217,562,304           | (4,708,516)          | 192,032,472                     | 194,579,993           | (2,547,521)         |
| <b>Total Assets</b>                         | <b>568,403,094</b>             | <b>528,515,894</b>    | <b>39,887,200</b>    | <b>234,474,558</b>              | <b>234,796,776</b>    | <b>(322,218)</b>    |
| <b>Deferred Outflows of Resources</b>       |                                |                       |                      |                                 |                       |                     |
| Pension & OPEB                              | 30,067,098                     | 53,433,052            | (23,365,954)         | 1,666,662                       | 3,464,655             | (1,797,993)         |
| <b>Total Deferred Outflows of Resource:</b> | <b>30,067,098</b>              | <b>53,433,052</b>     | <b>(23,365,954)</b>  | <b>1,666,662</b>                | <b>3,464,655</b>      | <b>(1,797,993)</b>  |
| <b>Liabilities</b>                          |                                |                       |                      |                                 |                       |                     |
| Other Liabilities                           | 19,331,792                     | 14,606,716            | 4,725,076            | 2,152,369                       | 2,910,844             | (758,475)           |
| Long-Term Liabilities:                      |                                |                       |                      |                                 |                       |                     |
| Due Within One Year                         | 10,604,020                     | 9,878,916             | 725,104              | 4,712,382                       | 5,397,905             | (685,523)           |
| Due In More Than One Year:                  |                                |                       |                      |                                 |                       |                     |
| Net Pension Liability                       | 115,917,485                    | 165,005,654           | (49,088,169)         | 6,018,887                       | 8,677,211             | (2,658,324)         |
| Net OPEB Liability                          | 75,471,340                     | 74,318,398            | 1,152,942            | 4,139,778                       | 4,076,537             | 63,241              |
| Other Amounts                               | 24,198,104                     | 23,900,216            | 297,888              | 53,229,334                      | 57,502,801            | (4,273,467)         |
| <b>Total Liabilities</b>                    | <b>245,522,741</b>             | <b>287,709,900</b>    | <b>(42,187,159)</b>  | <b>70,252,750</b>               | <b>78,565,298</b>     | <b>(8,312,548)</b>  |
| <b>Deferred Inflows of Resources</b>        |                                |                       |                      |                                 |                       |                     |
| Property Taxes and Other                    | 70,472,515                     | 66,072,236            | 4,400,279            | -                               | -                     | -                   |
| Pension & OPEB                              | 41,403,122                     | 7,184,128             | 34,218,994           | 2,182,854                       | 253,697               | 1,929,157           |
| <b>Total Deferred Inflows of Resources</b>  | <b>111,875,637</b>             | <b>73,256,364</b>     | <b>38,619,273</b>    | <b>2,182,854</b>                | <b>253,697</b>        | <b>1,929,157</b>    |
| <b>Net Position</b>                         |                                |                       |                      |                                 |                       |                     |
| Net Investment in Capital Assets            | 194,406,763                    | 198,001,441           | (3,594,678)          | 134,661,699                     | 131,580,604           | 3,081,095           |
| Restricted for:                             |                                |                       |                      |                                 |                       |                     |
| Capital Projects                            | 933,536                        | 1,310,306             | (376,770)            | -                               | -                     | -                   |
| Debt Service                                | 557,978                        | 652,970               | (94,992)             | -                               | -                     | -                   |
| Special Programs                            | 189,392,245                    | 163,296,211           | 26,096,034           | -                               | -                     | -                   |
| Unrestricted                                | (144,218,708)                  | (142,278,246)         | (1,940,462)          | 29,043,917                      | 27,861,832            | 1,182,085           |
| <b>Total Net Position</b>                   | <b>\$ 241,071,814</b>          | <b>\$ 220,982,682</b> | <b>\$ 20,089,132</b> | <b>\$ 163,705,616</b>           | <b>\$ 159,442,436</b> | <b>\$ 4,263,180</b> |

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2020 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. The County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

# STARK COUNTY, OHIO

*Management's Discussion and Analysis  
For the Year Ended December 31, 2020*

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

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

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

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

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

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

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

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

# **STARK COUNTY, OHIO**

*Management's Discussion and Analysis  
For the Year Ended December 31, 2020*

The largest portion of the County's net position (81 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 (47 percent) represents resources that are subject to external restrictions on how they may be used.

There was a significant change in net pension liability for the County. These fluctuations are due to changes in the actuarial liabilities and related accruals that are passed through to the County's financial statements. All components of pension accruals contribute to the fluctuations in deferred outflows/inflows and net pension liability are described in more detail in Notes 11 and 12.

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# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2020

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 2020 and 2019.

**Table 2**  
**Changes in Net Position**

|                                       | Governmental Activities |                       |                      | Business-Type Activities |                       |                     |
|---------------------------------------|-------------------------|-----------------------|----------------------|--------------------------|-----------------------|---------------------|
|                                       | 2020                    | 2019                  | Change               | 2020                     | 2019                  | Change              |
| <b>Revenues</b>                       |                         |                       |                      |                          |                       |                     |
| <b>Program Revenues:</b>              |                         |                       |                      |                          |                       |                     |
| Charges for Services                  | \$ 33,840,917           | \$ 33,606,489         | \$ 234,428           | \$ 29,966,124            | \$ 29,060,237         | \$ 905,887          |
| Operating Grants                      | 117,889,245             | 108,828,246           | 9,060,999            | 8,000                    | -                     | 8,000               |
| Capital Grants                        | 5,547,883               | 9,801,237             | (4,253,354)          | 1,398,121                | 2,674,201             | (1,276,080)         |
| <b>Total Program Revenues</b>         | <b>157,278,045</b>      | <b>152,235,972</b>    | <b>5,042,073</b>     | <b>31,372,245</b>        | <b>31,734,438</b>     | <b>(362,193)</b>    |
| <b>General Revenues</b>               |                         |                       |                      |                          |                       |                     |
| Property Taxes                        | 66,948,798              | 62,853,207            | 4,095,591            | -                        | -                     | -                   |
| Sales Taxes                           | 34,112,712              | 34,157,188            | (44,476)             | -                        | -                     | -                   |
| Other Local Taxes                     | 1,897,020               | 3,168,778             | (1,271,758)          | -                        | -                     | -                   |
| Grants & Entitlements                 | 11,001,001              | 11,139,550            | (138,549)            | -                        | -                     | -                   |
| Revenue in Lieu of Taxes              | 213,357                 | 215,917               | (2,560)              | -                        | -                     | -                   |
| Gain on Sale of Assets                | -                       | -                     | -                    | 14,370                   | -                     | 14,370              |
| Investment Earnings                   | 2,623,307               | 5,961,449             | (3,338,142)          | -                        | -                     | -                   |
| Miscellaneous                         | 6,231,204               | 4,549,952             | 1,681,252            | 190,190                  | 150,763               | 39,427              |
| <b>Total General Revenues</b>         | <b>123,027,399</b>      | <b>122,046,041</b>    | <b>981,358</b>       | <b>204,560</b>           | <b>150,763</b>        | <b>53,797</b>       |
| <b>Total Revenues</b>                 | <b>280,305,444</b>      | <b>274,282,013</b>    | <b>6,023,431</b>     | <b>31,576,805</b>        | <b>31,885,201</b>     | <b>(308,396)</b>    |
| <b>Program Expenses</b>               |                         |                       |                      |                          |                       |                     |
| <b>General Government</b>             |                         |                       |                      |                          |                       |                     |
| Legislative and Executive             | 33,828,974              | 36,511,382            | (2,682,408)          | -                        | -                     | -                   |
| Judicial Systems                      | 18,005,134              | 20,018,104            | (2,012,970)          | -                        | -                     | -                   |
| Public Safety                         | 46,465,310              | 51,239,774            | (4,774,464)          | -                        | -                     | -                   |
| Public Works                          | 30,183,951              | 24,679,858            | 5,504,093            | -                        | -                     | -                   |
| Health                                | 75,636,987              | 83,019,519            | (7,382,532)          | -                        | -                     | -                   |
| Human Services                        | 55,577,840              | 60,829,998            | (5,252,158)          | -                        | -                     | -                   |
| Interest and Fiscal Charges           | 518,116                 | 1,635,757             | (1,117,641)          | -                        | -                     | -                   |
| <b>Enterprise Operations</b>          |                         |                       |                      |                          |                       |                     |
| Sewer                                 | -                       | -                     | -                    | 26,307,182               | 27,090,947            | (783,765)           |
| Water                                 | -                       | -                     | -                    | 992,859                  | 1,342,462             | (349,603)           |
| Sheriff's Webcheck                    | -                       | -                     | -                    | 13,584                   | 20,461                | (6,877)             |
| <b>Total Expenses</b>                 | <b>260,216,312</b>      | <b>277,934,392</b>    | <b>(17,718,080)</b>  | <b>27,313,625</b>        | <b>28,453,870</b>     | <b>(1,140,245)</b>  |
| <b>Change in Net Position</b>         | <b>20,089,132</b>       | <b>(3,652,379)</b>    | <b>23,741,511</b>    | <b>4,263,180</b>         | <b>3,431,331</b>      | <b>831,849</b>      |
| <b>Net Position Beginning of Year</b> | <b>220,982,682</b>      | <b>224,635,061</b>    | <b>(3,652,379)</b>   | <b>159,442,436</b>       | <b>156,011,105</b>    | <b>3,431,331</b>    |
| <b>Net Position End of Year</b>       | <b>\$ 241,071,814</b>   | <b>\$ 220,982,682</b> | <b>\$ 20,089,132</b> | <b>\$ 163,705,616</b>    | <b>\$ 159,442,436</b> | <b>\$ 4,263,180</b> |

## Governmental Activities

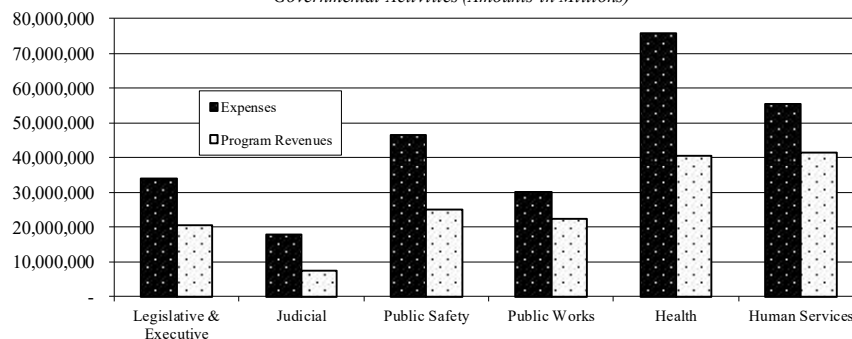
Governmental activities increased the County's net position. Key elements of this change are as follows:

- Governmental expenses decreased by \$18 million while revenues increased by \$6 million. The decrease in expenses was primarily the result of a significant change in the County's net pension/OPEB liability as previously discussed.

# STARK COUNTY, OHIO

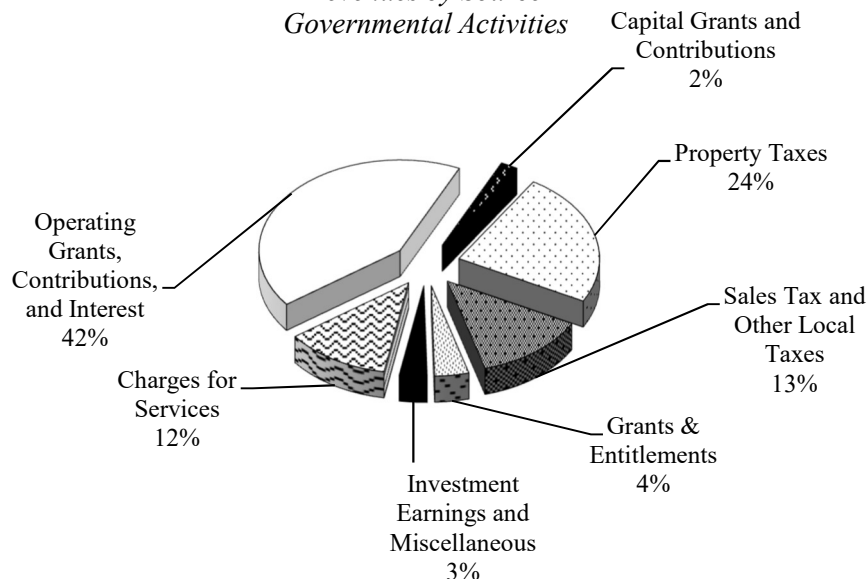
Management's Discussion and Analysis  
For the Year Ended December 31, 2020

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



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

**Graph 2**  
*Revenues by Source*  
*Governmental Activities*



Operating grants were the largest type of program revenue for the County. The large increase in operating grants was primarily the result of CARES Act funding received by the County. The major recipients of intergovernmental program revenues were the Board of DD - \$15 million, Public Assistance - \$24 million, the Children Services Board - \$15 million and the Mental Health and Addiction Recovery Board - \$23 million. Direct charges to users of governmental services, another type of program revenue, made up \$34 million of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

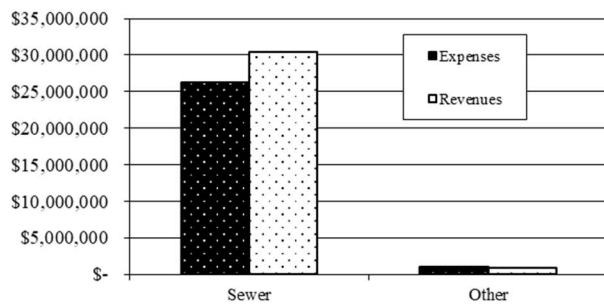
Property tax revenues account for \$67 million total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$33 million, the Children Services Board - \$9 million, the Mental Health and Addiction Recovery Board - \$7 million, Emergency Services - \$1 million and the General Fund - \$17 million.

# STARK COUNTY, OHIO

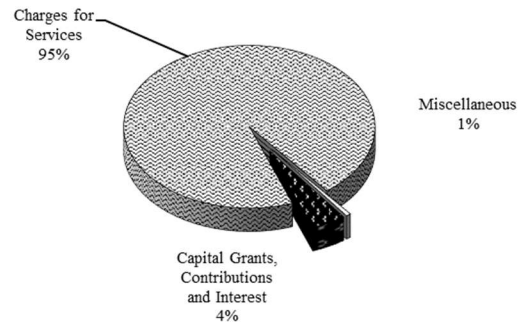
Management's Discussion and Analysis  
For the Year Ended December 31, 2020

## 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 95 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.

Approximately \$20 million of the County's total fund balance constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The General fund is the chief operating fund of the County, which saw a decrease of \$115,967 from 2019. There was a \$2 million decrease in revenue and other financing sources while expenditures and other financing uses increased by \$5 million. The driver of this revenue decrease was due to the \$3.3 million decrease in investment income due to the Covid-19 pandemic. Legislative and Executive spending was up by \$2.3 million. This was due to the reallocation of mandated expenditures from the Justice System Sales Tax fund to the General fund in early 2020 due to uncertainty caused by the pandemic. It is worth noting that of the \$6.6 million in other financing uses, another \$5 million was transferred to the Permanent Improvement fund for future capital projects, and the remaining portion was transferred to the General Obligation Bond Retirement fund to pay the year's debt obligations.

The Stark Board of Developmental Disabilities (DD) fund balance saw a \$4 million increase in 2020. There was a \$5.9 million decrease in revenue and other financing sources. The main cause of the reduction was a \$6.3 million cost report settlement that was not received in 2020 as it had been in 2019. Expenditures fell by \$3.4 million due to a \$3.5 million reduction in waiver-match spending. The waiver-match rate was reduced by the State in 2020 to help alleviate costs during the pandemic.



# STARK COUNTY, OHIO

## *Management's Discussion and Analysis For the Year Ended December 31, 2020*

The Mental Health and Addiction Recovery Board fund balance increased \$4 million in 2020. The Board continued its trend of reducing spending 2020 by \$1.9 million while revenues rose slightly by \$556,246. The reduction in spending was primarily due to conservative spending in anticipation of fluctuations caused by the pandemic.

The Children's Services fund balance increased \$198,817 during 2020. Revenue decreased slightly while expenditures increased by \$1.5 million. This increase in spending was mainly due the impact of the pandemic.

The Public Assistance fund saw an increase of \$400,572 during 2020. Revenues decreased \$2.2 million in 2020 while expenditures fell by \$1.6 million.

The Justice System Sales Tax fund balance increased \$13 million during 2020. While revenues fell slightly, expenditures were reduced by \$15.2 million due to the reallocation of some personal services and purchased services from the Justice System Sales Tax fund to the General fund due to the uncertainty of how the pandemic would affect sales tax revenue during 2020. There also was a \$10 million reimbursement from the CARES Act grant fund for Sheriff salaries and benefits that fell under the allowable uses within the aforementioned grant's award.

### ***Enterprise Funds***

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

Unrestricted net position of the sewer fund at the end of the year amounted to \$28 million, which is a slight increase over 2019. As previously mentioned, there was a significant change in net pension which caused a decrease in long-term liabilities on both governmental and enterprise statements of net position. In this case, long-term liabilities decreased by \$6.8 million due to the retirement of \$5.1 million of debt coupled with a \$2.6 million decrease in net pension liability.

### ***GENERAL FUND BUDGETING HIGHLIGHTS***

Actual revenues and other financing sources were \$4 million more than final budgeted revenues and other financing sources. This is remarkable due to the fact that there was a global pandemic taking place during 2020. Charges for services continued to be the most noteworthy with a \$2.6 million-dollar positive variance when comparing the actual to the final budgeted amount. Conveyance and settlement fees were the main drivers for the increase. This can continue to be viewed as an indicator of a strengthening housing market within the County.

Actual expenditures were \$5 million less than final budgeted expenditures. \$1.0 million was saved in personal services while \$5.5 million in purchased services and capital purchases were rebudgeted in the subsequent year strictly due to the pandemic.

### ***CAPITAL ASSET AND DEBT ADMINISTRATION***

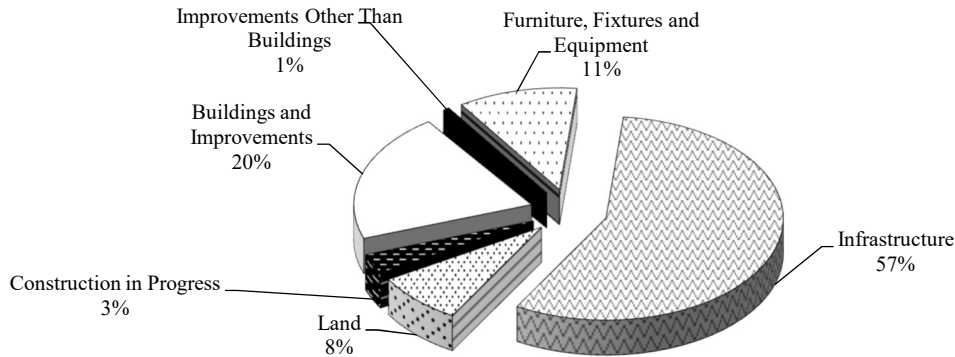
#### ***Capital Assets***

The County's investment in capital assets for its governmental and business type activities as of December 31, 2020 amounts to \$405 million (net of accumulated depreciation). The total decrease in the County's investment in capital assets for the current fiscal year was 2 percent. Infrastructure accounted for 59 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2020

**Graph 5**  
*Capital Assets*  
*Governmental Activities*



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

- The Engineer's 2020 paving projects included asphalt resurfacing on Shuffel Street, Beeson Street, Columbus Road, Orrville Street, Belden Village Street, Hills & Dales Road and Whipple Avenue. 42.88 miles of roadway received resurfacing or chip and seal as part of the Engineer's annual maintenance of County roads during 2020. Gambrinus Avenue Bridge and Baywood Street Bridge were replaced, and the Everhard Road and Whipple Avenue Intersection project was completed totaling over \$9 million alone.
- The Dog Warden Facility renovation was completed during 2020. The office and hospital were fully renovated as well as a restructure of the outdoor pens. We thank the citizens of Stark County for their generous donations toward this project over the last two years.
- The Data Center renovation was also completed during 2020.
- The Sanitary Engineer's department completed the Moreland Allotment project while also completing the rehabilitation of two pump stations. The Green Village Intercept project was also completed during 2020.

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

|                                          | <i>Governmental Activities</i> |                       | <i>Business-Type Activities</i> |                       | <i>Total</i>          |                       |
|------------------------------------------|--------------------------------|-----------------------|---------------------------------|-----------------------|-----------------------|-----------------------|
|                                          | <i>2020</i>                    | <i>2019</i>           | <i>2020</i>                     | <i>2019</i>           | <i>2020</i>           | <i>2019</i>           |
| <i>Land</i>                              | \$ 17,258,090                  | \$ 17,258,090         | \$ 593,566                      | \$ 593,566            | \$ 17,851,656         | \$ 17,851,656         |
| <i>Construction in Progress</i>          | 6,745,828                      | 34,724,285            | 1,544,828                       | 5,913,994             | 8,290,656             | 40,638,279            |
| <i>Buildings and Improvements</i>        | 43,730,624                     | 43,007,848            | 8,624,577                       | 7,925,051             | 52,355,201            | 50,932,899            |
| <i>Improvements Other Than Buildings</i> | 1,167,999                      | 1,061,266             | 52,706                          | 63,330                | 1,220,705             | 1,124,596             |
| <i>Furniture, Fixtures and Equipment</i> | 23,140,798                     | 10,659,507            | 1,558,871                       | 1,454,484             | 24,699,669            | 12,113,991            |
| <i>Sewer Rights</i>                      | -                              | -                     | 67,173,430                      | 69,265,091            | 67,173,430            | 69,265,091            |
| <i>Infrastructure</i>                    | 120,810,449                    | 110,851,308           | 112,484,494                     | 109,364,477           | 233,294,943           | 220,215,785           |
| <b><i>Total</i></b>                      | <b>\$ 212,853,788</b>          | <b>\$ 217,562,304</b> | <b>\$ 192,032,472</b>           | <b>\$ 194,579,993</b> | <b>\$ 404,886,260</b> | <b>\$ 412,142,297</b> |

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

# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2020

## Debt

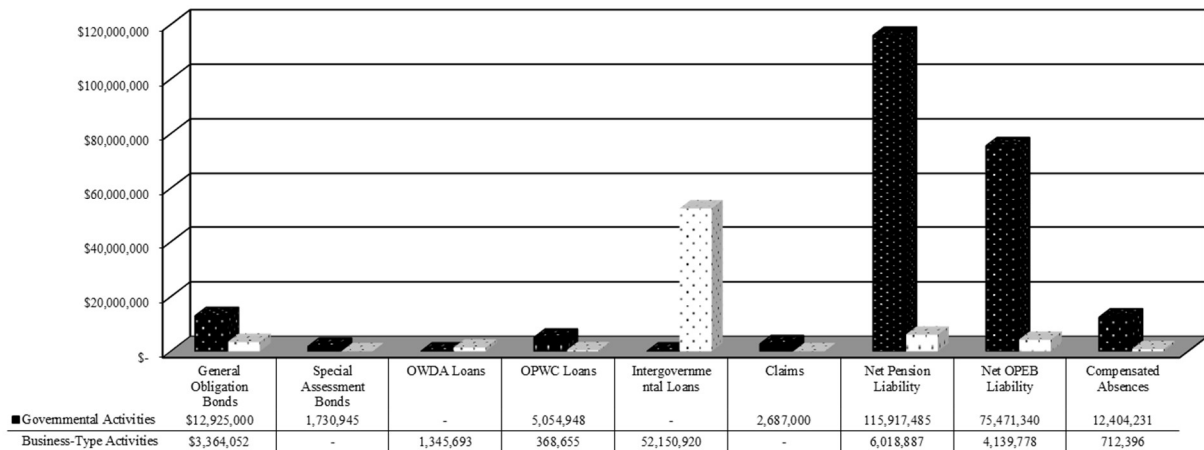
The following table summarizes the County's long-term obligations outstanding:

**Table 4**  
*Outstanding Long-Term Obligations at December 31*

|                          | Governmental Activities |                       | Business-Type Activities |                      | Total                 |                       |
|--------------------------|-------------------------|-----------------------|--------------------------|----------------------|-----------------------|-----------------------|
|                          | 2020                    | 2019                  | 2020                     | 2019                 | 2020                  | 2019                  |
| General Obligation Bonds | \$ 12,925,000           | \$ 14,055,000         | \$ 3,364,052             | \$ 3,697,098         | \$ 16,289,052         | \$ 17,752,098         |
| Special Assessment Bonds | 1,730,945               | 2,057,899             | -                        | -                    | 1,730,945             | 2,057,899             |
| OWDA Loans               | -                       | -                     | 1,345,693                | 1,505,737            | 1,345,693             | 1,505,737             |
| OPWC Loans               | 5,054,948               | 4,556,382             | 368,655                  | 474,820              | 5,423,603             | 5,031,202             |
| Intergovernmental Loans  | -                       | -                     | 52,150,920               | 56,603,265           | 52,150,920            | 56,603,265            |
| Claims                   | 2,687,000               | 2,471,085             | -                        | -                    | 2,687,000             | 2,471,085             |
| Net Pension Liability    | 115,917,485             | 165,005,654           | 6,018,887                | 8,677,211            | 121,936,372           | 173,682,865           |
| Net OPEB Liability       | 75,471,340              | 74,318,398            | 4,139,778                | 4,076,537            | 79,611,118            | 78,394,935            |
| Compensated Absences     | 12,404,231              | 10,638,766            | 712,396                  | 619,786              | 13,116,627            | 11,258,552            |
| <b>Total</b>             | <b>\$ 226,190,949</b>   | <b>\$ 273,103,184</b> | <b>\$ 68,100,381</b>     | <b>\$ 75,654,454</b> | <b>\$ 294,291,330</b> | <b>\$ 348,757,638</b> |

At December 31, 2020, the County had outstanding long-term obligations in the amount of \$226 million for the governmental activities and \$68 million for the business-type activities. The breakout of debt is presented in the following graph.

**Graph 6**  
*Total Outstanding Debt by Type*



The County's general obligation bond rating was Aa2 in 2020 from Moody's. Other obligations include pension, OPEB, accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in Notes 11, 12, 16 and 17 to the basic financial statements.

# **STARK COUNTY, OHIO**

*Management's Discussion and Analysis  
For the Year Ended December 31, 2020*

## ***CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT***

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

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# Stark County, Ohio

## Statement of Net Position

December 31, 2020

|                                                  | Primary Government      |                          |                       | Component Units                             |                             |
|--------------------------------------------------|-------------------------|--------------------------|-----------------------|---------------------------------------------|-----------------------------|
|                                                  | Governmental Activities | Business-Type Activities | Total                 | Stark County Land Reutilization Corporation | Stark County Port Authority |
| <b>Assets</b>                                    |                         |                          |                       |                                             |                             |
| Equity in Pooled Cash and Investments            | \$ 204,251,951          | \$ 35,589,863            | \$ 239,841,814        | \$ 3,595,660                                | \$ 1,325,221                |
| Cash and Cash Equivalents in Segregated Accounts | 634,720                 | 400,187                  | 1,034,907             | -                                           | 384,864                     |
| Cash and Cash Equivalents with Fiscal Agents     | 310,457                 | -                        | 310,457               | -                                           | -                           |
| Cash and Cash Equivalents with Escrow Agents     | 354,654                 | 223,770                  | 578,424               | -                                           | -                           |
| Accounts Receivable                              | 1,891,462               | 5,923,351                | 7,814,813             | 2,157                                       | -                           |
| Intergovernmental Receivable                     | 52,482,313              | 250,000                  | 52,732,313            | 310,354                                     | -                           |
| Taxes Receivable                                 | 77,715,482              | -                        | 77,715,482            | -                                           | -                           |
| Sales Taxes Receivable                           | 8,284,144               | -                        | 8,284,144             | -                                           | -                           |
| Revenue in Lieu of Taxes Receivable              | 224,346                 | -                        | 224,346               | -                                           | -                           |
| Special Assessments Receivable                   | 2,097,800               | 22,619                   | 2,120,419             | -                                           | -                           |
| Loans Receivable                                 | 2,954,964               | -                        | 2,954,964             | -                                           | 85,937,502                  |
| Internal Balances                                | 10,029                  | (10,029)                 | -                     | -                                           | -                           |
| Prepaid Items                                    | 1,355,233               | 36,277                   | 1,391,510             | 17,692                                      | -                           |
| Materials and Supplies Inventory                 | 2,154,077               | 6,048                    | 2,160,125             | -                                           | -                           |
| Accrued Interest Receivable                      | 378,171                 | -                        | 378,171               | -                                           | -                           |
| Assets Held for Resale                           | -                       | -                        | -                     | 131,500                                     | -                           |
| Land and Construction in Progress                | 24,003,918              | 2,138,394                | 26,142,312            | -                                           | -                           |
| Depreciable Capital Assets, Net                  | 188,849,870             | 189,894,078              | 378,743,948           | -                                           | -                           |
| Net OPEB Asset                                   | 449,503                 | -                        | 449,503               | -                                           | -                           |
| <b>Total Assets</b>                              | <b>568,403,094</b>      | <b>234,474,558</b>       | <b>802,877,652</b>    | <b>4,057,363</b>                            | <b>87,647,587</b>           |
| <b>Deferred Outflows of Resources</b>            |                         |                          |                       |                                             |                             |
| Pension                                          | 18,064,421              | 972,404                  | 19,036,825            | -                                           | -                           |
| OPEB                                             | 12,002,677              | 694,258                  | 12,696,935            | -                                           | -                           |
| <b>Total Deferred Outflows of Resources</b>      | <b>30,067,098</b>       | <b>1,666,662</b>         | <b>31,733,760</b>     | <b>-</b>                                    | <b>-</b>                    |
| <b>Liabilities</b>                               |                         |                          |                       |                                             |                             |
| Accounts Payable                                 | 2,248,467               | 161,277                  | 2,409,744             | 13,376                                      | -                           |
| Accrued Wages                                    | 5,530,610               | 266,574                  | 5,797,184             | -                                           | -                           |
| Contracts Payable                                | 2,267,891               | 151,411                  | 2,419,302             | -                                           | -                           |
| Retainage Payable                                | 354,654                 | 223,770                  | 578,424               | -                                           | -                           |
| Intergovernmental Payable                        | 3,512,745               | 751,539                  | 4,264,284             | 113,346                                     | -                           |
| Accrued Interest Payable                         | -                       | 597,798                  | 597,798               | -                                           | -                           |
| Matured Compensated Absences Payable             | 217,784                 | -                        | 217,784               | -                                           | -                           |
| Loans Payable                                    | -                       | -                        | -                     | -                                           | 86,322,366                  |
| Unearned Revenue                                 | 5,199,641               | -                        | 5,199,641             | -                                           | -                           |
| Long-Term Liabilities:                           |                         |                          |                       |                                             |                             |
| Due Within One Year                              | 10,604,020              | 4,712,382                | 15,316,402            | -                                           | -                           |
| Due In More Than One Year:                       |                         |                          |                       |                                             |                             |
| Net Pension Liability                            | 115,917,485             | 6,018,887                | 121,936,372           | -                                           | -                           |
| Net OPEB Liability                               | 75,471,340              | 4,139,778                | 79,611,118            | -                                           | -                           |
| Other Amounts Due in More Than One Year          | 24,198,104              | 53,229,334               | 77,427,438            | -                                           | -                           |
| <b>Total Liabilities</b>                         | <b>245,522,741</b>      | <b>70,252,750</b>        | <b>315,775,491</b>    | <b>126,722</b>                              | <b>86,322,366</b>           |
| <b>Deferred Inflows of Resources</b>             |                         |                          |                       |                                             |                             |
| Property Taxes Levied for the Next Year          | 70,248,169              | -                        | 70,248,169            | -                                           | -                           |
| Pension                                          | 27,839,457              | 1,472,599                | 29,312,056            | -                                           | -                           |
| OPEB                                             | 13,563,665              | 710,255                  | 14,273,920            | -                                           | -                           |
| Revenue in Lieu of Taxes                         | 224,346                 | -                        | 224,346               | -                                           | -                           |
| <b>Total Deferred Inflows of Resources</b>       | <b>111,875,637</b>      | <b>2,182,854</b>         | <b>114,058,491</b>    | <b>-</b>                                    | <b>-</b>                    |
| <b>Net Position</b>                              |                         |                          |                       |                                             |                             |
| Net Investment in Capital Assets                 | 194,406,763             | 134,661,699              | 329,068,462           | -                                           | -                           |
| Restricted for:                                  |                         |                          |                       |                                             |                             |
| Debt Service                                     | 557,978                 | -                        | 557,978               | -                                           | -                           |
| Capital Projects                                 | 933,536                 | -                        | 933,536               | -                                           | -                           |
| Road and Bridge Repair and Maintenance           | 13,653,299              | -                        | 13,653,299            | -                                           | -                           |
| Real Estate Assessment                           | 2,320,333               | -                        | 2,320,333             | -                                           | -                           |
| Community Development                            | 7,049,999               | -                        | 7,049,999             | -                                           | -                           |
| Public Safety                                    | 39,283,692              | -                        | 39,283,692            | -                                           | -                           |
| Health and Human Services                        | 118,472,881             | -                        | 118,472,881           | -                                           | -                           |
| Special Programs                                 | 8,161,220               | -                        | 8,161,220             | -                                           | -                           |
| Other Purposes                                   | 450,821                 | -                        | 450,821               | -                                           | 367                         |
| Unrestricted                                     | (144,218,708)           | 29,043,917               | (115,174,791)         | 3,930,641                                   | 1,324,854                   |
| <b>Total Net Position</b>                        | <b>\$ 241,071,814</b>   | <b>\$ 163,705,616</b>    | <b>\$ 404,777,430</b> | <b>\$ 3,930,641</b>                         | <b>\$ 1,325,221</b>         |

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Activities

For the Year Ended December 31, 2020

|                                             |                       | Program Revenues                     |                                                       |                                        |
|---------------------------------------------|-----------------------|--------------------------------------|-------------------------------------------------------|----------------------------------------|
|                                             |                       | Charges for<br>Services<br>and Sales | Operating<br>Grants,<br>Contributions<br>and Interest | Capital<br>Grants and<br>Contributions |
|                                             | Expenses              |                                      |                                                       |                                        |
| <b>Primary Government</b>                   |                       |                                      |                                                       |                                        |
| <b>Governmental Activities</b>              |                       |                                      |                                                       |                                        |
| General Government                          |                       |                                      |                                                       |                                        |
| Legislative and Executive                   | \$ 33,828,974         | \$ 18,211,488                        | \$ 2,242,092                                          | \$ -                                   |
| Judicial Systems                            | 18,005,134            | 5,208,750                            | 2,276,734                                             | -                                      |
| Public Safety                               | 46,465,310            | 6,729,717                            | 18,158,028                                            | -                                      |
| Public Works                                | 30,183,951            | 279,268                              | 16,581,325                                            | 5,547,883                              |
| Health                                      | 75,636,987            | 2,026,276                            | 38,455,244                                            | -                                      |
| Human Services                              | 55,577,840            | 1,385,418                            | 40,175,822                                            | -                                      |
| Interest and Fiscal Charges                 | 518,116               | -                                    | -                                                     | -                                      |
| <i>Total Governmental Activities</i>        | <u>260,216,312</u>    | <u>33,840,917</u>                    | <u>117,889,245</u>                                    | <u>5,547,883</u>                       |
| <b>Business-Type Activities</b>             |                       |                                      |                                                       |                                        |
| Sewer                                       | 26,307,182            | 29,061,771                           | -                                                     | 1,398,121                              |
| Water                                       | 992,859               | 873,248                              | -                                                     | -                                      |
| Sheriff's Webcheck                          | 13,584                | 31,105                               | 8,000                                                 | -                                      |
| <i>Total Business-Type Activities</i>       | <u>27,313,625</u>     | <u>29,966,124</u>                    | <u>8,000</u>                                          | <u>1,398,121</u>                       |
| <b>Component Unit</b>                       |                       |                                      |                                                       |                                        |
| Stark County Land Reutilization Corporation | 943,445               | -                                    | 417,427                                               | -                                      |
| Stark County Port Authority                 | 2,656,509             | 182,430                              | 2,451,106                                             | -                                      |
| <i>Total Component Units</i>                | <u>3,599,954</u>      | <u>182,430</u>                       | <u>2,868,533</u>                                      | <u>-</u>                               |
| <i>Total</i>                                | <u>\$ 291,129,891</u> | <u>\$ 63,989,471</u>                 | <u>\$ 120,765,778</u>                                 | <u>\$ 6,946,004</u>                    |

### General Revenues

Property Taxes Levied for:

General Purposes

Developmental Disabilities

Emergency Services

Mental Health

Children's Services

Sales Taxes

Other Local Taxes

Grants and Entitlements not Restricted to Specific Programs

Revenue in Lieu of Taxes

Gain on Sale of Capital Assets

Investment Earnings

Miscellaneous

*Total General Revenues*

*Change in Net Position*

*Net Position Beginning of Year*

*Net Position End of Year*

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# Stark County, Ohio

## Balance Sheet

### Governmental Funds

December 31, 2020

|                                                                               | General              | Board of<br>Developmental<br>Disabilities | Mental<br>Health     |
|-------------------------------------------------------------------------------|----------------------|-------------------------------------------|----------------------|
| <b>Assets</b>                                                                 |                      |                                           |                      |
| Equity in Pooled Cash and Investments                                         | \$ 31,207,270        | \$ 54,845,924                             | \$ 10,695,906        |
| Cash and Investments in Segregated Accounts                                   | -                    | -                                         | -                    |
| Cash and Investments with Fiscal Agents                                       | -                    | 310,457                                   | -                    |
| Cash and Investments with Escrow Agents                                       | 7,422                | -                                         | -                    |
| Accounts Receivable                                                           | 341,401              | 358,678                                   | 750,489              |
| Intergovernmental Receivable                                                  | 4,695,059            | 4,360,330                                 | 10,533,664           |
| Taxes Receivable                                                              | 19,402,953           | 37,505,438                                | 7,481,335            |
| Sales Taxes Receivable                                                        | -                    | -                                         | -                    |
| Special Assessments Receivable                                                | -                    | -                                         | -                    |
| Loans Receivable                                                              | -                    | -                                         | -                    |
| Interfund Receivable                                                          | -                    | -                                         | -                    |
| Accrued Interest Receivable                                                   | 378,171              | -                                         | -                    |
| Prepaid Items                                                                 | 285,713              | 204,743                                   | 15,609               |
| Materials and Supplies Inventory                                              | 530,406              | 188,700                                   | 5,025                |
| Revenue in Lieu of Taxes Receivable                                           | -                    | -                                         | -                    |
| <i>Total Assets</i>                                                           | <u>\$ 56,848,395</u> | <u>\$ 97,774,270</u>                      | <u>\$ 29,482,028</u> |
| <b>Liabilities</b>                                                            |                      |                                           |                      |
| Accounts Payable                                                              | \$ 483,464           | \$ 192,455                                | \$ 252,137           |
| Accrued Wages                                                                 | 1,293,960            | 941,373                                   | 178,506              |
| Contracts Payable                                                             | 184,595              | 13,552                                    | 2,010                |
| Retainage Payable                                                             | 7,422                | -                                         | -                    |
| Intergovernmental Payable                                                     | 985,271              | 861,701                                   | 919,796              |
| Interfund Payable                                                             | -                    | -                                         | -                    |
| Matured Compensated Absences Payable                                          | 61,850               | 69,294                                    | -                    |
| Unearned Revenue                                                              | -                    | -                                         | -                    |
| <i>Total Liabilities</i>                                                      | <u>3,016,562</u>     | <u>2,078,375</u>                          | <u>1,352,449</u>     |
| <b>Deferred Inflows of Resources</b>                                          |                      |                                           |                      |
| Property Taxes Levied for the Next Year                                       | 17,651,691           | 34,009,710                                | 6,757,668            |
| Revenue in Lieu of Taxes                                                      | -                    | -                                         | -                    |
| Unavailable Revenue                                                           | 5,108,986            | 7,261,583                                 | 6,020,675            |
| <i>Total Deferred Inflows of Resources</i>                                    | <u>22,760,677</u>    | <u>41,271,293</u>                         | <u>12,778,343</u>    |
| <b>Fund Balances</b>                                                          |                      |                                           |                      |
| Nonspendable                                                                  | 2,541,109            | 393,443                                   | 20,634               |
| Restricted                                                                    | -                    | 54,031,159                                | 15,330,602           |
| Committed                                                                     | 5,273,023            | -                                         | -                    |
| Assigned                                                                      | 3,116,372            | -                                         | -                    |
| Unassigned                                                                    | 20,140,652           | -                                         | -                    |
| <i>Total Fund Balance</i>                                                     | <u>31,071,156</u>    | <u>54,424,602</u>                         | <u>15,351,236</u>    |
| <i>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</i> | <u>\$ 56,848,395</u> | <u>\$ 97,774,270</u>                      | <u>\$ 29,482,028</u> |

See accompanying notes to the basic financial statements.



| Children's<br>Services | Public<br>Assistance | Justice<br>System<br>Sales Tax | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|------------------------|----------------------|--------------------------------|--------------------------------|--------------------------------|
| \$ 20,516,153          | \$ 1,963,058         | \$ 19,674,769                  | \$ 49,735,869                  | \$ 188,638,949                 |
| 38,519                 | -                    | 596,201                        | -                              | 634,720                        |
| -                      | -                    | -                              | -                              | 310,457                        |
| -                      | -                    | -                              | 347,232                        | 354,654                        |
| 122,620                | 4,737                | -                              | 174,049                        | 1,751,974                      |
| 4,241,111              | 14,197,303           | -                              | 14,443,124                     | 52,470,591                     |
| 12,163,946             | -                    | -                              | 1,161,810                      | 77,715,482                     |
| -                      | -                    | 8,284,144                      | -                              | 8,284,144                      |
| -                      | -                    | -                              | 2,097,800                      | 2,097,800                      |
| -                      | -                    | -                              | 2,954,964                      | 2,954,964                      |
| -                      | -                    | -                              | 87,885                         | 87,885                         |
| -                      | -                    | -                              | -                              | 378,171                        |
| 82,907                 | 40,145               | 12,020                         | 127,972                        | 769,109                        |
| -                      | 78,705               | 264,539                        | 1,086,702                      | 2,154,077                      |
| -                      | -                    | -                              | 224,346                        | 224,346                        |
| <u>\$ 37,165,256</u>   | <u>\$ 16,283,948</u> | <u>\$ 28,831,673</u>           | <u>\$ 72,441,753</u>           | <u>\$ 338,827,323</u>          |
| \$ 45,206              | \$ 449,517           | \$ 94,247                      | \$ 714,191                     | \$ 2,231,217                   |
| 213,386                | 1,126,146            | 1,052,673                      | 709,780                        | 5,515,824                      |
| -                      | -                    | 63,841                         | 2,003,893                      | 2,267,891                      |
| -                      | -                    | -                              | 347,232                        | 354,654                        |
| 37,046                 | 194,396              | 194,158                        | 317,886                        | 3,510,254                      |
| -                      | -                    | -                              | 77,856                         | 77,856                         |
| -                      | 12,194               | 74,446                         | -                              | 217,784                        |
| -                      | -                    | -                              | 5,199,641                      | 5,199,641                      |
| <u>295,638</u>         | <u>1,782,253</u>     | <u>1,479,365</u>               | <u>9,370,479</u>               | <u>19,375,121</u>              |
| 11,177,451             | -                    | -                              | 651,649                        | 70,248,169                     |
| -                      | -                    | -                              | 224,346                        | 224,346                        |
| 4,862,010              | 9,674,523            | 3,032,277                      | 11,977,619                     | 47,937,673                     |
| <u>16,039,461</u>      | <u>9,674,523</u>     | <u>3,032,277</u>               | <u>12,853,614</u>              | <u>118,410,188</u>             |
| 82,907                 | 118,850              | 276,559                        | 1,214,674                      | 4,648,176                      |
| 20,747,250             | 4,708,322            | 24,043,472                     | 36,311,507                     | 155,172,312                    |
| -                      | -                    | -                              | 12,738,602                     | 18,011,625                     |
| -                      | -                    | -                              | 6,775                          | 3,123,147                      |
| -                      | -                    | -                              | (53,898)                       | 20,086,754                     |
| <u>20,830,157</u>      | <u>4,827,172</u>     | <u>24,320,031</u>              | <u>50,217,660</u>              | <u>201,042,014</u>             |
| <u>\$ 37,165,256</u>   | <u>\$ 16,283,948</u> | <u>\$ 28,831,673</u>           | <u>\$ 72,441,753</u>           | <u>\$ 338,827,323</u>          |

# Stark County, Ohio

## Reconciliation of Total Governmental Fund Balances to

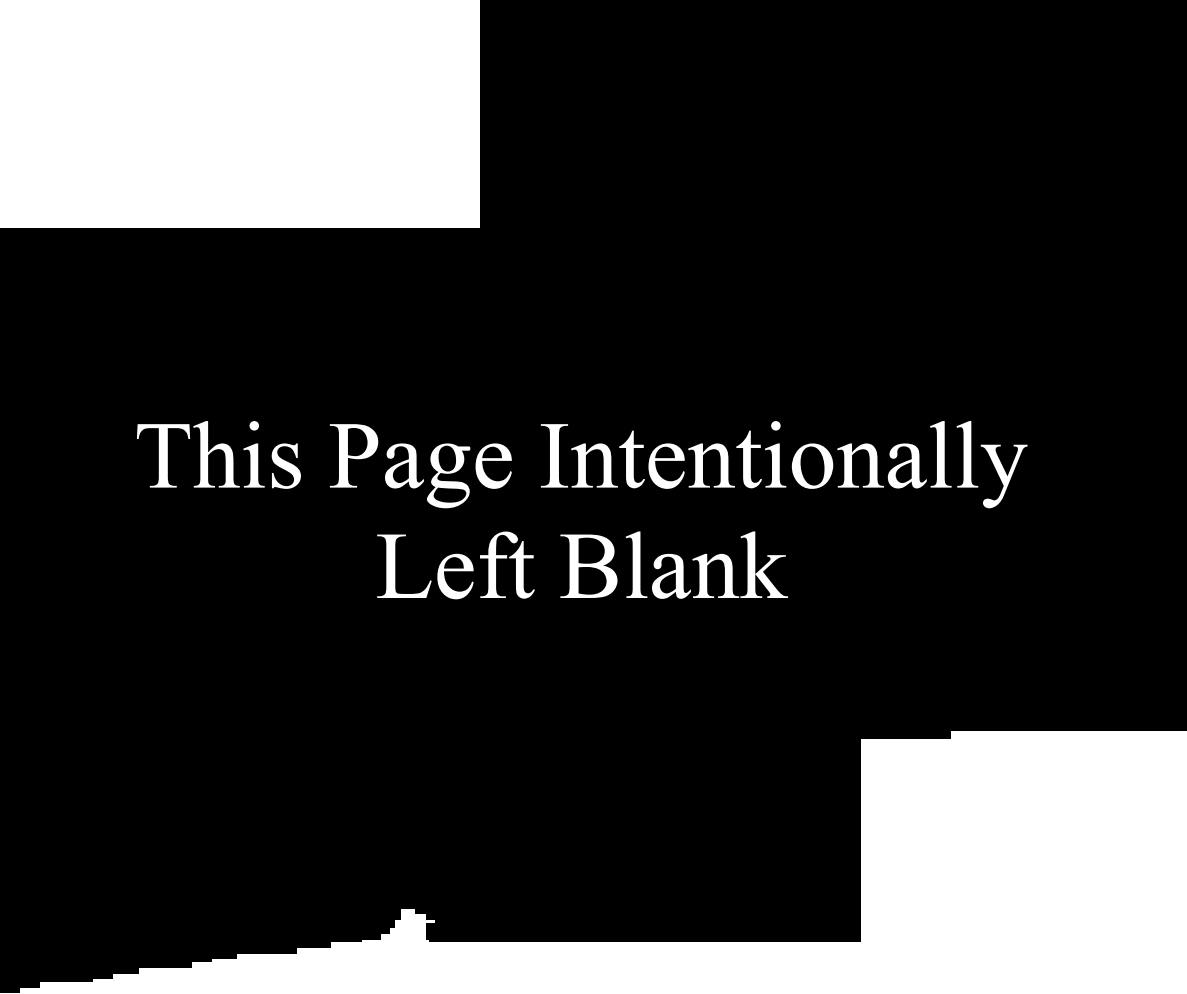
### Net Position of Governmental Activities

December 31, 2020

|                                                                                                                                                                                                                                                                                |    |                     |                              |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------|------------------------------|
| <b>Total Governmental Fund Balances</b>                                                                                                                                                                                                                                        |    |                     | <b>\$ 201,042,014</b>        |
| <i>Amounts reported for governmental activities in the statement of net position are different because:</i>                                                                                                                                                                    |    |                     |                              |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.                                                                                                                                                        |    |                     | 212,853,788                  |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:                                                                                                                                                       |    |                     |                              |
| Special Assessments Receivable                                                                                                                                                                                                                                                 | \$ | 2,097,800           |                              |
| Property Taxes Receivable                                                                                                                                                                                                                                                      |    | 9,475,033           |                              |
| Sales Tax Receivable                                                                                                                                                                                                                                                           |    | 3,032,277           |                              |
| Accounts Receivable                                                                                                                                                                                                                                                            |    | 744,097             |                              |
| Intergovernmental Receivable                                                                                                                                                                                                                                                   |    | <u>32,588,466</u>   | 47,937,673                   |
| An internal service fund is used by management to charge the costs of insurance to individual funds.<br>The assets, liabilities, deferred outflows/inflows of resources of the internal service fund are included in governmental activities in the statement of net position. |    |                     | 13,048,942                   |
| The net pension liability and net OPEB liability are not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.                                                                         |    |                     |                              |
| Net OPEB Asset                                                                                                                                                                                                                                                                 |    | 449,503             |                              |
| Deferred Outflows - Pension (net of internal service)                                                                                                                                                                                                                          |    | 18,028,261          |                              |
| Deferred Outflows - OPEB (net of internal service)                                                                                                                                                                                                                             |    | 11,977,469          |                              |
| Net Pension Liability (net of internal service)                                                                                                                                                                                                                                |    | (115,685,989)       |                              |
| Net OPEB Liability (net of internal service)                                                                                                                                                                                                                                   |    | (75,312,118)        |                              |
| Deferred Inflows - Pension (net of internal service)                                                                                                                                                                                                                           |    | (27,701,813)        |                              |
| Deferred Inflows - OPEB (net of internal service)                                                                                                                                                                                                                              |    | <u>(13,490,265)</u> | (201,734,952)                |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:                                                                                                                                                               |    |                     |                              |
| Compensated Absences *                                                                                                                                                                                                                                                         |    | (12,364,758)        |                              |
| Special Assessment Bonds                                                                                                                                                                                                                                                       |    | (1,730,945)         |                              |
| General Obligation Bonds                                                                                                                                                                                                                                                       |    | (12,925,000)        |                              |
| OPWC Loans                                                                                                                                                                                                                                                                     |    | <u>(5,054,948)</u>  | (32,075,651)                 |
| <b>Net Position of Governmental Activities</b>                                                                                                                                                                                                                                 |    |                     | <b><u>\$ 241,071,814</u></b> |

*\*Net of Internal Service*

See accompanying notes to the basic financial statements.



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# Stark County, Ohio

## Statement of Revenues, Expenditures and Changes in Fund Balance

### Governmental Funds

For the Year Ended December 31, 2020

|                                                     | General              | Developmental<br>Disabilities | Mental<br>Health     | Children's<br>Services |
|-----------------------------------------------------|----------------------|-------------------------------|----------------------|------------------------|
| <b>Revenues</b>                                     |                      |                               |                      |                        |
| Property Taxes                                      | \$ 16,644,504        | \$ 32,191,797                 | \$ 6,397,851         | \$ 8,956,986           |
| Sales and Use Taxes                                 | -                    | -                             | -                    | -                      |
| Other Local Taxes                                   | -                    | -                             | -                    | -                      |
| Revenue in Lieu of Taxes                            | -                    | -                             | -                    | -                      |
| Special Assessments                                 | -                    | -                             | -                    | -                      |
| Charges for Services                                | 21,264,959           | 1,198,646                     | -                    | 1,385,418              |
| Licenses and Permits                                | 37,230               | -                             | -                    | -                      |
| Fines and Forfeitures                               | 410,087              | -                             | -                    | -                      |
| Intergovernmental                                   | 10,986,072           | 15,070,052                    | 23,154,089           | 16,087,608             |
| Interest                                            | 2,622,985            | -                             | -                    | -                      |
| Rent                                                | 749,822              | -                             | -                    | -                      |
| Other                                               | 1,319,822            | 1,805,177                     | 1,102,920            | 145,653                |
| <i>Total Revenues</i>                               | <u>54,035,481</u>    | <u>50,265,672</u>             | <u>30,654,860</u>    | <u>26,575,665</u>      |
| <b>Expenditures</b>                                 |                      |                               |                      |                        |
| Current:                                            |                      |                               |                      |                        |
| General Government                                  |                      |                               |                      |                        |
| Legislative and Executive                           | 22,214,654           | -                             | -                    | -                      |
| Judicial Systems                                    | 14,237,591           | -                             | -                    | -                      |
| Public Safety                                       | 9,261,684            | -                             | -                    | -                      |
| Public Works                                        | -                    | -                             | -                    | -                      |
| Health                                              | -                    | 46,312,613                    | 26,794,681           | -                      |
| Human Services                                      | 1,791,088            | -                             | -                    | 26,376,848             |
| Capital Outlay                                      | -                    | -                             | -                    | -                      |
| Debt Service:                                       |                      |                               |                      |                        |
| Principal Retirement                                | -                    | -                             | -                    | -                      |
| Interest and Fiscal Charges                         | -                    | -                             | -                    | -                      |
| <i>Total Expenditures</i>                           | <u>47,505,017</u>    | <u>46,312,613</u>             | <u>26,794,681</u>    | <u>26,376,848</u>      |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>6,530,464</u>     | <u>3,953,059</u>              | <u>3,860,179</u>     | <u>198,817</u>         |
| <b>Other Financing Sources (Uses)</b>               |                      |                               |                      |                        |
| Issuance of OPWC Loans                              | -                    | -                             | -                    | -                      |
| Transfers In                                        | -                    | -                             | -                    | -                      |
| Transfers Out                                       | (6,646,431)          | -                             | -                    | -                      |
| <i>Total Other Financing Sources (Uses)</i>         | <u>(6,646,431)</u>   | <u>-</u>                      | <u>-</u>             | <u>-</u>               |
| <i>Net Change in Fund Balances</i>                  | <u>(115,967)</u>     | <u>3,953,059</u>              | <u>3,860,179</u>     | <u>198,817</u>         |
| <i>Fund Balances Beginning of Year</i>              | <u>31,187,123</u>    | <u>50,471,543</u>             | <u>11,491,057</u>    | <u>20,631,340</u>      |
| <i>Fund Balances End of Year</i>                    | <u>\$ 31,071,156</u> | <u>\$ 54,424,602</u>          | <u>\$ 15,351,236</u> | <u>\$ 20,830,157</u>   |

See accompanying notes to the basic financial statements.

| Public<br>Assistance | Justice<br>System<br>Sales Tax | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|----------------------|--------------------------------|--------------------------------|--------------------------------|
| \$ -                 | \$ -                           | \$ 617,444                     | \$ 64,808,582                  |
| -                    | 30,239,724                     | 3,925,625                      | 34,165,349                     |
| -                    | -                              | 1,897,020                      | 1,897,020                      |
| -                    | -                              | 213,357                        | 213,357                        |
| -                    | -                              | 359,636                        | 359,636                        |
| -                    | 204,788                        | 7,698,147                      | 31,751,958                     |
| -                    | -                              | 440,267                        | 477,497                        |
| -                    | 62,910                         | 388,643                        | 861,640                        |
| 24,516,989           | 230                            | 44,495,367                     | 134,310,407                    |
| -                    | -                              | 5,945                          | 2,628,930                      |
| -                    | -                              | -                              | 749,822                        |
| 451,288              | 151,066                        | 886,378                        | 5,862,304                      |
| 24,968,277           | 30,658,718                     | 60,927,829                     | 278,086,502                    |
| -                    | 1,932,192                      | 8,609,117                      | 32,755,963                     |
| -                    | 124,268                        | 3,612,793                      | 17,974,652                     |
| -                    | 15,242,627                     | 18,026,261                     | 42,530,572                     |
| -                    | -                              | 18,694,724                     | 18,694,724                     |
| -                    | -                              | 1,093,369                      | 74,200,663                     |
| 24,567,705           | -                              | 784,084                        | 53,519,725                     |
| -                    | -                              | 10,554,360                     | 10,554,360                     |
| -                    | -                              | 1,566,935                      | 1,566,935                      |
| -                    | -                              | 518,116                        | 518,116                        |
| 24,567,705           | 17,299,087                     | 63,459,759                     | 252,315,710                    |
| 400,572              | 13,359,631                     | (2,531,930)                    | 25,770,792                     |
| -                    | -                              | 608,547                        | 608,547                        |
| -                    | -                              | 6,646,431                      | 6,646,431                      |
| -                    | -                              | -                              | (6,646,431)                    |
| -                    | -                              | 7,254,978                      | 608,547                        |
| 400,572              | 13,359,631                     | 4,723,048                      | 26,379,339                     |
| 4,426,600            | 10,960,400                     | 45,494,612                     | 174,662,675                    |
| \$ 4,827,172         | \$ 24,320,031                  | \$ 50,217,660                  | \$ 201,042,014                 |

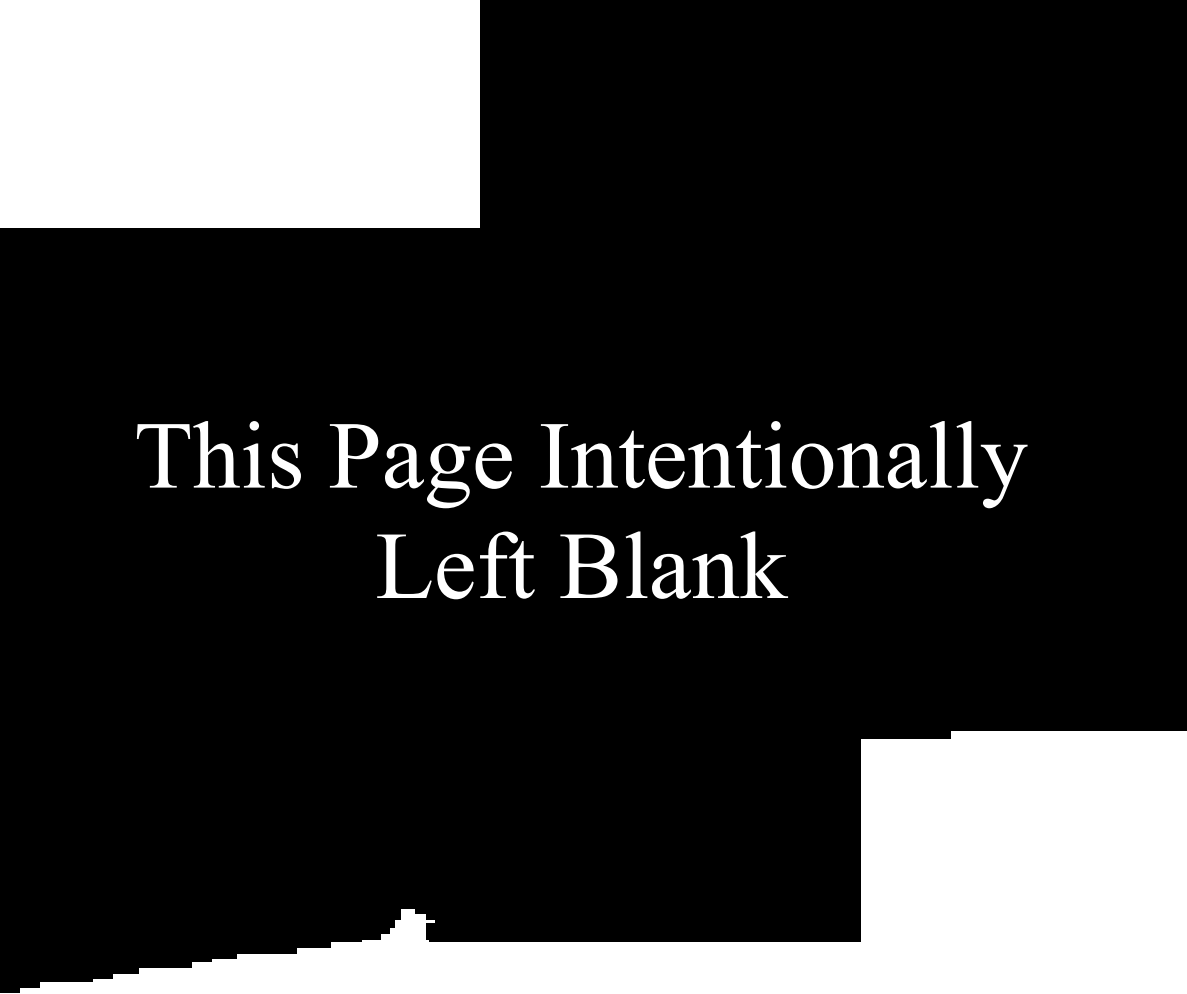
# Stark County, Ohio

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended December 31, 2020

|                                                                                                                                                                                                                                                                                                                                               |                     |                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------------|
| <b>Net Change in Fund Balances - Total Governmental Funds</b>                                                                                                                                                                                                                                                                                 |                     | <b>\$ 26,379,339</b>        |
| <i>Amounts reported for governmental activities in the statement of activities are different because:</i>                                                                                                                                                                                                                                     |                     |                             |
| 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.                                                                                                                                          |                     |                             |
| Capital Asset Additions                                                                                                                                                                                                                                                                                                                       | \$ 11,958,565       |                             |
| Current Year Depreciation                                                                                                                                                                                                                                                                                                                     | <u>(16,526,653)</u> | (4,568,088)                 |
| 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.                                                                                                                                                |                     | (140,428)                   |
| Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.                                                                                                                                                                                                            |                     |                             |
| Special Assessments Receivable                                                                                                                                                                                                                                                                                                                | (359,636)           |                             |
| Property Taxes Receivable                                                                                                                                                                                                                                                                                                                     | 2,140,216           |                             |
| Sales Tax Receivable                                                                                                                                                                                                                                                                                                                          | (52,637)            |                             |
| Accounts Receivable                                                                                                                                                                                                                                                                                                                           | (16,725)            |                             |
| Intergovernmental Receivable                                                                                                                                                                                                                                                                                                                  | <u>507,724</u>      | 2,218,942                   |
| Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.                                                                                                                                                                                         |                     |                             |
| General Obligation Bonds                                                                                                                                                                                                                                                                                                                      | 1,130,000           |                             |
| Special Assessment Bonds                                                                                                                                                                                                                                                                                                                      | 326,954             |                             |
| OPWC Loans                                                                                                                                                                                                                                                                                                                                    | <u>109,981</u>      | 1,566,935                   |
| Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.                                                                                                                                                                                             |                     |                             |
| OPWC Loans                                                                                                                                                                                                                                                                                                                                    |                     | (608,547)                   |
| Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.                                                                                                                                                      |                     |                             |
| Pension                                                                                                                                                                                                                                                                                                                                       | 11,476,401          |                             |
| OPEB                                                                                                                                                                                                                                                                                                                                          | <u>-</u>            | 11,476,401                  |
| Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.                                                                                                                                                                       |                     |                             |
| Pension                                                                                                                                                                                                                                                                                                                                       | (14,853,720)        |                             |
| OPEB                                                                                                                                                                                                                                                                                                                                          | <u>(6,379,266)</u>  | (21,232,986)                |
| The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities. |                     | 6,755,635                   |
| Some expenses reported in the statement of activities, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.                                                                                                                                                          |                     |                             |
| Compensated Absences*                                                                                                                                                                                                                                                                                                                         |                     | <u>(1,758,071)</u>          |
| <i>Change in Net Position of Governmental Activities</i>                                                                                                                                                                                                                                                                                      |                     | <b><u>\$ 20,089,132</u></b> |

\*Net of Internal Service Fund portion of \$(7,394).

See accompanying notes to the basic financial statements.



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# Stark County, Ohio

## Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis) - General Fund For the Year Ended December 31, 2020

|                                                     | Budgeted Amounts     |                     | Actual               | Variance with<br>Final Budget |
|-----------------------------------------------------|----------------------|---------------------|----------------------|-------------------------------|
|                                                     | Original             | Final               |                      |                               |
| <b>Revenues</b>                                     |                      |                     |                      |                               |
| Property Taxes and Other Local Taxes                | \$ 16,250,000        | \$ 16,250,000       | \$ 16,644,504        | \$ 394,504                    |
| Charges for Services                                | 10,515,000           | 10,515,000          | 13,087,892           | 2,572,892                     |
| Licenses and Permits                                | 38,000               | 38,000              | 37,230               | (770)                         |
| Fines and Forfeitures                               | 400,000              | 400,000             | 388,686              | (11,314)                      |
| Intergovernmental                                   | 10,260,000           | 10,260,000          | 10,541,908           | 281,908                       |
| Investment Income                                   | 3,500,000            | 3,500,000           | 3,667,328            | 167,328                       |
| Rent                                                | 400,000              | 400,000             | 748,822              | 348,822                       |
| Other                                               | 500,000              | 500,000             | 979,372              | 479,372                       |
| <i>Total Revenues</i>                               | <u>41,863,000</u>    | <u>41,863,000</u>   | <u>46,095,742</u>    | <u>4,232,742</u>              |
| <b>Expenditures</b>                                 |                      |                     |                      |                               |
| Current:                                            |                      |                     |                      |                               |
| General Government                                  |                      |                     |                      |                               |
| Legislative and Executive                           | 22,636,175           | 27,030,989          | 23,903,025           | 3,127,964                     |
| Judicial Systems                                    | 13,600,177           | 13,279,403          | 12,567,859           | 711,544                       |
| Public Safety                                       | 1,098,436            | 3,726,129           | 3,428,895            | 297,234                       |
| Human Services                                      | 2,887,142            | 2,891,212           | 1,950,087            | 941,125                       |
| Debt Service:                                       |                      |                     |                      |                               |
| Principal Retirement                                | 1,560,000            | 3,569               | -                    | 3,569                         |
| <i>Total Expenditures</i>                           | <u>41,781,930</u>    | <u>46,931,302</u>   | <u>41,849,866</u>    | <u>5,081,436</u>              |
| <i>Excess of Receipts Over (Under) Expenditures</i> | <u>81,070</u>        | <u>(5,068,302)</u>  | <u>4,245,876</u>     | <u>9,314,178</u>              |
| <b>Other Financing Sources (Uses)</b>               |                      |                     |                      |                               |
| Advances Out                                        | -                    | (103,293)           | -                    | 103,293                       |
| Transfers In                                        | 500,000              | 500,000             | -                    | (500,000)                     |
| Transfers Out                                       | -                    | (6,646,431)         | (6,646,431)          | -                             |
| <i>Total Other Financing Sources (Uses)</i>         | <u>500,000</u>       | <u>(6,249,724)</u>  | <u>(6,646,431)</u>   | <u>(396,707)</u>              |
| <i>Net Change in Fund Balance</i>                   | <u>581,070</u>       | <u>(11,318,026)</u> | <u>(2,400,555)</u>   | <u>8,917,471</u>              |
| <i>Fund Balance Beginning of Year</i>               | <u>18,107,108</u>    | <u>18,107,108</u>   | <u>18,107,108</u>    | <u>-</u>                      |
| <i>Prior Year Encumbrances Appropriated</i>         | <u>761,307</u>       | <u>761,307</u>      | <u>761,307</u>       | <u>-</u>                      |
| <i>Fund Balance End of Year</i>                     | <u>\$ 19,449,485</u> | <u>\$ 7,550,389</u> | <u>\$ 16,467,860</u> | <u>\$ 8,917,471</u>           |

See accompanying notes to the basic financial statements.



# Stark County, Ohio

## Statement of Revenues, Expenditures and Changes in

## Fund Balance - Budget and Actual (Budget Basis) - Board of Developmental Disabilities

For the Year Ended December 31, 2020

|                                       | Budgeted Amounts     |                      | Actual               | Variance with<br>Final Budget |
|---------------------------------------|----------------------|----------------------|----------------------|-------------------------------|
|                                       | Original             | Final                |                      |                               |
| <b>Revenues</b>                       |                      |                      |                      |                               |
| Property Taxes                        | \$ 31,272,268        | \$ 31,272,268        | \$ 32,191,797        | \$ 919,529                    |
| Charges for Services                  | 694,475              | 694,475              | 937,388              | 242,913                       |
| Intergovernmental                     | 17,155,528           | 17,155,528           | 14,581,402           | (2,574,126)                   |
| Miscellaneous                         | 1,669,342            | 1,669,342            | 1,510,354            | (158,988)                     |
| <i>Total Revenues</i>                 | <u>50,791,613</u>    | <u>50,791,613</u>    | <u>49,220,941</u>    | <u>(1,570,672)</u>            |
| <b>Expenditures</b>                   |                      |                      |                      |                               |
| Current:                              |                      |                      |                      |                               |
| Health                                | 51,570,502           | 51,532,737           | 46,883,954           | 4,648,783                     |
| <i>Total Expenditures</i>             | <u>51,570,502</u>    | <u>51,532,737</u>    | <u>46,883,954</u>    | <u>4,648,783</u>              |
| <i>Net Change in Fund Balance</i>     | (778,889)            | (741,124)            | 2,336,987            | 3,078,111                     |
| <i>Fund Balance Beginning of Year</i> | 49,428,698           | 49,428,698           | 49,428,698           | -                             |
| Prior Year Encumbrances Appropriated  | 736,037              | 736,037              | 736,037              | -                             |
| <i>Fund Balance End of Year</i>       | <u>\$ 49,385,846</u> | <u>\$ 49,423,611</u> | <u>\$ 52,501,722</u> | <u>\$ 3,078,111</u>           |

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Budget Basis) - Mental Health For the Year Ended December 31, 2020

|                                       | Budgeted Amounts    |                     | Actual              | Variance with<br>Final Budget |
|---------------------------------------|---------------------|---------------------|---------------------|-------------------------------|
|                                       | Original            | Final               |                     |                               |
| <b>Revenues</b>                       |                     |                     |                     |                               |
| Property Taxes                        | \$ 6,185,294        | \$ 6,185,294        | \$ 6,397,851        | \$ 212,557                    |
| Intergovernmental                     | 22,633,338          | 22,633,338          | 20,099,383          | (2,533,955)                   |
| Miscellaneous                         | 1,995,389           | 1,995,389           | 1,101,920           | (893,469)                     |
| <i>Total Revenues</i>                 | <u>30,814,021</u>   | <u>30,814,021</u>   | <u>27,599,154</u>   | <u>(3,214,867)</u>            |
| <b>Expenditures</b>                   |                     |                     |                     |                               |
| Current:                              |                     |                     |                     |                               |
| Health                                | 39,214,476          | 34,211,811          | 33,381,006          | 830,805                       |
| <i>Total Expenditures</i>             | <u>39,214,476</u>   | <u>34,211,811</u>   | <u>33,381,006</u>   | <u>830,805</u>                |
| <i>Net Change in Fund Balance</i>     | (8,400,455)         | (3,397,790)         | (5,781,852)         | (2,384,062)                   |
| <i>Fund Balance Beginning of Year</i> | 4,648,275           | 4,648,275           | 4,648,275           | -                             |
| Prior Year Encumbrances Appropriated  | 5,853,004           | 5,853,004           | 5,853,004           | -                             |
| <i>Fund Balance End of Year</i>       | <u>\$ 2,100,824</u> | <u>\$ 7,103,489</u> | <u>\$ 4,719,427</u> | <u>\$ (2,384,062)</u>         |

See accompanying notes to the basic financial statements.

# Stark County, Ohio

Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Budget Basis) - Children's Services  
For the Year Ended December 31, 2020

|                                       | Budgeted Amounts     |                      | Actual               | Variance with<br>Final Budget |
|---------------------------------------|----------------------|----------------------|----------------------|-------------------------------|
|                                       | Original             | Final                |                      |                               |
| <b>Revenues</b>                       |                      |                      |                      |                               |
| Property Taxes                        | \$ 9,650,000         | \$ 9,650,000         | \$ 8,956,986         | \$ (693,014)                  |
| Charges for Services                  | 1,185,000            | 1,185,000            | 1,351,240            | 166,240                       |
| Intergovernmental                     | 15,330,000           | 15,330,000           | 15,932,056           | 602,056                       |
| Miscellaneous                         | 82,000               | 82,000               | 139,965              | 57,965                        |
| <i>Total Revenues</i>                 | <u>26,247,000</u>    | <u>26,247,000</u>    | <u>26,380,247</u>    | <u>133,247</u>                |
| <b>Expenditures</b>                   |                      |                      |                      |                               |
| Current:                              |                      |                      |                      |                               |
| Human Services                        | 28,643,822           | 29,248,822           | 28,854,197           | 394,625                       |
| <i>Total Expenditures</i>             | <u>28,643,822</u>    | <u>29,248,822</u>    | <u>28,854,197</u>    | <u>394,625</u>                |
| <i>Net Change in Fund Balance</i>     | (2,396,822)          | (3,001,822)          | (2,473,950)          | 527,872                       |
| <i>Fund Balance Beginning of Year</i> | 17,053,604           | 17,053,604           | 17,053,604           | -                             |
| Prior Year Encumbrances Appropriated  | 3,076,822            | 3,076,822            | 3,076,822            | -                             |
| <i>Fund Balance End of Year</i>       | <u>\$ 17,733,604</u> | <u>\$ 17,128,604</u> | <u>\$ 17,656,476</u> | <u>\$ 527,872</u>             |

See accompanying notes to the basic financial statements.

# Stark County, Ohio

*Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Budget Basis) - Public Assistance  
For the Year Ended December 31, 2020*

|                                       | Budgeted Amounts    |                     | Actual            | Variance with<br>Final Budget |
|---------------------------------------|---------------------|---------------------|-------------------|-------------------------------|
|                                       | Original            | Final               |                   |                               |
| <b>Revenues</b>                       |                     |                     |                   |                               |
| Intergovernmental                     | \$ 37,655,000       | \$ 37,655,000       | \$ 35,390,497     | \$ (2,264,503)                |
| Miscellaneous                         | 470,000             | 470,000             | 479,726           | 9,726                         |
| <i>Total Revenues</i>                 | <u>38,125,000</u>   | <u>38,125,000</u>   | <u>35,870,223</u> | <u>(2,254,777)</u>            |
| <b>Expenditures</b>                   |                     |                     |                   |                               |
| Current:                              |                     |                     |                   |                               |
| Human Services                        | 38,495,204          | 38,495,204          | 37,394,955        | 1,100,249                     |
| <i>Total Expenditures</i>             | <u>38,495,204</u>   | <u>38,495,204</u>   | <u>37,394,955</u> | <u>1,100,249</u>              |
| <i>Net Change in Fund Balance</i>     | (370,204)           | (370,204)           | (1,524,732)       | (1,154,528)                   |
| <i>Fund Balance Beginning of Year</i> | 469,688             | 469,688             | 469,688           | -                             |
| Prior Year Encumbrances Appropriated  | <u>1,506,065</u>    | <u>1,506,065</u>    | <u>1,506,065</u>  | <u>-</u>                      |
| <i>Fund Balance End of Year</i>       | <u>\$ 1,605,549</u> | <u>\$ 1,605,549</u> | <u>\$ 451,021</u> | <u>\$ (1,154,528)</u>         |

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Revenues, Expenditures and Changes in

### Fund Balance - Budget and Actual (Budget Basis) - Justice System Sales Tax

For the Year Ended December 31, 2020

|                                       | Budgeted Amounts    |                      | Actual               | Variance with<br>Final Budget |
|---------------------------------------|---------------------|----------------------|----------------------|-------------------------------|
|                                       | Original            | Final                |                      |                               |
| <b>Revenues</b>                       |                     |                      |                      |                               |
| Sales Taxes                           | \$ 30,000,000       | \$ 27,000,000        | \$ 30,126,781        | \$ 3,126,781                  |
| Charges for Services                  | -                   | -                    | 99,838               | 99,838                        |
| Intergovernmental                     | -                   | -                    | 230                  | 230                           |
| Miscellaneous                         | -                   | -                    | 151,066              | 151,066                       |
| <i>Total Revenues</i>                 | <u>30,000,000</u>   | <u>27,000,000</u>    | <u>30,377,915</u>    | <u>3,377,915</u>              |
| <b>Expenditures</b>                   |                     |                      |                      |                               |
| Current:                              |                     |                      |                      |                               |
| General Government                    |                     |                      |                      |                               |
| Legislative and Executive             | 4,066,470           | 3,224,282            | 3,224,282            | -                             |
| Judicial Systems                      | 32,379              | 32,379               | 28,237               | 4,142                         |
| Public Safety                         | 30,636,730          | 18,053,901           | 15,731,737           | 2,322,164                     |
| <i>Total Expenditures</i>             | <u>34,735,579</u>   | <u>21,310,562</u>    | <u>18,984,256</u>    | <u>2,326,306</u>              |
| <i>Net Change in Fund Balance</i>     | (4,735,579)         | 5,689,438            | 11,393,659           | 5,704,221                     |
| <i>Fund Balance Beginning of Year</i> | 5,329,795           | 5,329,795            | 5,329,795            | -                             |
| Prior Year Encumbrances Appropriated  | <u>991,650</u>      | <u>991,650</u>       | <u>991,650</u>       | <u>-</u>                      |
| <i>Fund Balance End of Year</i>       | <u>\$ 1,585,866</u> | <u>\$ 12,010,883</u> | <u>\$ 17,715,104</u> | <u>\$ 5,704,221</u>           |

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Fund Net Position

### Proprietary Funds

December 31, 2020

|                                                           | Enterprise Funds      |                        |                       | Governmental Activities |
|-----------------------------------------------------------|-----------------------|------------------------|-----------------------|-------------------------|
|                                                           |                       | Other Enterprise Funds | Total                 | Internal Service Fund   |
|                                                           | Sewer                 |                        |                       |                         |
| <b>Assets</b>                                             |                       |                        |                       |                         |
| <i>Current Assets:</i>                                    |                       |                        |                       |                         |
| Equity in Pooled Cash and Investments                     | \$ 34,403,984         | \$ 1,185,879           | \$ 35,589,863         | \$ 15,613,002           |
| Cash and Investments in Segregated Accounts               | 383,179               | 17,008                 | 400,187               | -                       |
| Cash and Investments with Escrow Agents                   | 223,770               | -                      | 223,770               | -                       |
| Accounts Receivable                                       | 5,850,660             | 72,691                 | 5,923,351             | 139,488                 |
| Intergovernmental Receivable                              | 250,000               | -                      | 250,000               | 11,722                  |
| Special Assessments Receivable                            | 22,619                | -                      | 22,619                | -                       |
| Prepaid Items                                             | 36,277                | -                      | 36,277                | 586,124                 |
| Materials and Supplies Inventory                          | 6,048                 | -                      | 6,048                 | -                       |
| <i>Total Current Assets</i>                               | <u>41,176,537</u>     | <u>1,275,578</u>       | <u>42,452,115</u>     | <u>16,350,336</u>       |
| <i>Non-Current Assets:</i>                                |                       |                        |                       |                         |
| Non-Depreciable Capital Assets                            | 2,138,394             | -                      | 2,138,394             | -                       |
| Depreciable Capital Assets, Net                           | 184,204,524           | 5,689,554              | 189,894,078           | -                       |
| <i>Total Non-Current Assets</i>                           | <u>186,342,918</u>    | <u>5,689,554</u>       | <u>192,032,472</u>    | <u>-</u>                |
| <i>Total Assets</i>                                       | <u>227,519,455</u>    | <u>6,965,132</u>       | <u>234,484,587</u>    | <u>16,350,336</u>       |
| <b>Deferred Outflows of Resources</b>                     |                       |                        |                       |                         |
| Pension                                                   | 904,020               | 68,384                 | 972,404               | 36,160                  |
| OPEB                                                      | 647,283               | 46,975                 | 694,258               | 25,208                  |
| <i>Total Deferred Outflows of Resources</i>               | <u>1,551,303</u>      | <u>115,359</u>         | <u>1,666,662</u>      | <u>61,368</u>           |
| <b>Liabilities</b>                                        |                       |                        |                       |                         |
| <i>Current Liabilities:</i>                               |                       |                        |                       |                         |
| Accounts Payable                                          | 93,999                | 67,278                 | 161,277               | 17,250                  |
| Accrued Wages                                             | 257,443               | 9,131                  | 266,574               | 14,786                  |
| Contracts Payable                                         | 151,411               | -                      | 151,411               | -                       |
| Retainage Payable                                         | 223,770               | -                      | 223,770               | -                       |
| Intergovernmental Payable                                 | 747,454               | 4,085                  | 751,539               | 2,491                   |
| Accrued Interest Payable                                  | 597,798               | -                      | 597,798               | -                       |
| Interfund Payable                                         | 10,029                | -                      | 10,029                | -                       |
| Claims Payable                                            | -                     | -                      | -                     | 2,186,949               |
| Compensated Absences Payable                              | 203,964               | 7,476                  | 211,440               | -                       |
| Intergovernmental Loans Payable                           | 3,659,089             | -                      | 3,659,089             | -                       |
| OPWC Loans Payable                                        | 86,204                | -                      | 86,204                | -                       |
| OWDA Loans Payable                                        | 414,054               | -                      | 414,054               | -                       |
| General Obligation Bonds Payable                          | 341,595               | -                      | 341,595               | -                       |
| <i>Total Current Liabilities</i>                          | <u>6,786,810</u>      | <u>87,970</u>          | <u>6,874,780</u>      | <u>2,221,476</u>        |
| <i>Long-Term Liabilities:</i>                             |                       |                        |                       |                         |
| Compensated Absences Payable - Net of Current Portion     | 483,869               | 17,087                 | 500,956               | 39,473                  |
| Intergovernmental Loans Payable - Net of Current Portion  | 48,491,831            | -                      | 48,491,831            | -                       |
| Claims Payable - Net of Current Portion                   | -                     | -                      | -                     | 500,051                 |
| OPWC Loans Payable - Net of Current Portion               | 282,451               | -                      | 282,451               | -                       |
| OWDA Loans Payable - Net of Current Portion               | 931,639               | -                      | 931,639               | -                       |
| General Obligation Bonds Payable - Net of Current Portion | 3,022,457             | -                      | 3,022,457             | -                       |
| Net Pension Liability                                     | 5,787,391             | 231,496                | 6,018,887             | 231,496                 |
| Net OPEB Liability                                        | 3,980,556             | 159,222                | 4,139,778             | 159,222                 |
| <i>Total Long-Term Liabilities</i>                        | <u>62,980,194</u>     | <u>407,805</u>         | <u>63,387,999</u>     | <u>930,242</u>          |
| <i>Total Liabilities</i>                                  | <u>69,767,004</u>     | <u>495,775</u>         | <u>70,262,779</u>     | <u>3,151,718</u>        |
| <b>Deferred Inflows of Resources</b>                      |                       |                        |                       |                         |
| Pension                                                   | 1,417,249             | 55,350                 | 1,472,599             | 137,644                 |
| OPEB                                                      | 683,778               | 26,477                 | 710,255               | 73,400                  |
| <i>Total Deferred Inflows of Resources</i>                | <u>2,101,027</u>      | <u>81,827</u>          | <u>2,182,854</u>      | <u>211,044</u>          |
| <b>Net Position</b>                                       |                       |                        |                       |                         |
| Net Investment in Capital Assets                          | \$ 128,972,145        | \$ 5,689,554           | \$ 134,661,699        | \$ -                    |
| Unrestricted                                              | 28,230,582            | 813,335                | 29,043,917            | 13,048,942              |
| <i>Total Net Position</i>                                 | <u>\$ 157,202,727</u> | <u>\$ 6,502,889</u>    | <u>\$ 163,705,616</u> | <u>\$ 13,048,942</u>    |

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, 2020

|                                                   | Enterprise            |                     |                       | Governmental         |
|---------------------------------------------------|-----------------------|---------------------|-----------------------|----------------------|
|                                                   | Other                 |                     |                       | Activities           |
|                                                   | Enterprise            |                     |                       | Internal Service     |
|                                                   | Sewer                 | Funds               | Total                 | Fund                 |
| <b>Operating Revenues</b>                         |                       |                     |                       |                      |
| Charges for Services                              | \$ 29,061,771         | \$ 904,353          | \$ 29,966,124         | \$ 25,916,734        |
| Other                                             | 190,190               | -                   | 190,190               | 10,009,616           |
| <i>Total Operating Revenues</i>                   | <u>29,251,961</u>     | <u>904,353</u>      | <u>30,156,314</u>     | <u>35,926,350</u>    |
| <b>Operating Expenses</b>                         |                       |                     |                       |                      |
| Personal Services                                 | 7,394,198             | 341,124             | 7,735,322             | 339,410              |
| Contractual Services                              | 9,115,331             | 437,831             | 9,553,162             | 2,321,221            |
| Materials and Supplies                            | 927,888               | 11,671              | 939,559               | -                    |
| Claims                                            | -                     | -                   | -                     | 26,638,826           |
| Depreciation                                      | 6,831,985             | 203,348             | 7,035,333             | -                    |
| Change in Workers Compensation Estimate           | -                     | -                   | -                     | (137,517)            |
| Other                                             | 96,635                | 12,469              | 109,104               | 8,775                |
| <i>Total Operating Expenses</i>                   | <u>24,366,037</u>     | <u>1,006,443</u>    | <u>25,372,480</u>     | <u>29,170,715</u>    |
| <i>Operating Income (Loss)</i>                    | <u>4,885,924</u>      | <u>(102,090)</u>    | <u>4,783,834</u>      | <u>6,755,635</u>     |
| <b>Non-Operating Revenues (Expenses)</b>          |                       |                     |                       |                      |
| Intergovernmental                                 | -                     | 8,000               | 8,000                 | -                    |
| Gain on Sale of Capital Assets                    | 14,370                | -                   | 14,370                | -                    |
| Interest                                          | (1,941,145)           | -                   | (1,941,145)           | -                    |
| <i>Total Non-Operating Revenues (Expenses)</i>    | <u>(1,926,775)</u>    | <u>8,000</u>        | <u>(1,918,775)</u>    | <u>-</u>             |
| <i>Income (Loss) Before Capital Contributions</i> | <u>2,959,149</u>      | <u>(94,090)</u>     | <u>2,865,059</u>      | <u>6,755,635</u>     |
| Capital Contributions                             | <u>1,398,121</u>      | <u>-</u>            | <u>1,398,121</u>      | <u>-</u>             |
| <i>Change in Net Position</i>                     | <u>4,357,270</u>      | <u>(94,090)</u>     | <u>4,263,180</u>      | <u>6,755,635</u>     |
| <i>Net Position Beginning of Year</i>             | <u>152,845,457</u>    | <u>6,596,979</u>    | <u>159,442,436</u>    | <u>6,293,307</u>     |
| <i>Net Position End of Year</i>                   | <u>\$ 157,202,727</u> | <u>\$ 6,502,889</u> | <u>\$ 163,705,616</u> | <u>\$ 13,048,942</u> |

See accompanying notes to the basic financial statements.

**Stark County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2020**

|                                                                                 | Enterprise Funds       |                     |                      | Governmental Activities |
|---------------------------------------------------------------------------------|------------------------|---------------------|----------------------|-------------------------|
|                                                                                 | Other Enterprise Funds |                     |                      | Internal Service Fund   |
|                                                                                 | Sewer                  | Total               |                      |                         |
| <b>Cash Flows from Operating Activities</b>                                     |                        |                     |                      |                         |
| Cash Received from Customers                                                    | \$ 28,112,486          | \$ 890,710          | \$ 29,003,196        | \$ -                    |
| Cash Received from Interfund Services Provided                                  | -                      | -                   | -                    | 25,916,734              |
| Cash Received from Other Operating Receipts                                     | 203,531                | -                   | 203,531              | 10,403,871              |
| Cash Received for Special Assessments                                           | 141,674                | -                   | 141,674              | -                       |
| Cash Payments to Suppliers for Goods and Services                               | (948,264)              | (9,663)             | (957,927)            | -                       |
| Cash Payments to Employees for Services and Benefits                            | (6,217,333)            | (258,790)           | (6,476,123)          | (379,235)               |
| Cash Payments for Contractual Services                                          | (9,238,723)            | (435,553)           | (9,674,276)          | (2,062,493)             |
| Cash Payments for Claims                                                        | -                      | -                   | -                    | (26,285,394)            |
| Other Cash Payments                                                             | (87,987)               | (11,263)            | (99,250)             | (8,775)                 |
| <i>Net Cash Provided by (Used for) Operating Activities</i>                     | <u>11,965,384</u>      | <u>175,441</u>      | <u>12,140,825</u>    | <u>7,584,708</u>        |
| <b>Cash Flows from Noncapital Financing Activities</b>                          |                        |                     |                      |                         |
| Operating Grants Received                                                       | -                      | 8,000               | 8,000                | -                       |
| Advances Out                                                                    | (686)                  | -                   | (686)                | -                       |
| <i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>          | <u>(686)</u>           | <u>8,000</u>        | <u>7,314</u>         | <u>-</u>                |
| <b>Cash Flows from Capital and Related Financing Activities</b>                 |                        |                     |                      |                         |
| Capital Grants                                                                  | 554                    | -                   | 554                  | -                       |
| Proceeds of Intergovernmental Loans                                             | 88,761                 | -                   | 88,761               | -                       |
| Payment for Capital Acquisitions                                                | (3,918,895)            | -                   | (3,918,895)          | -                       |
| Proceeds from Sale of Capital Assets                                            | 16,011                 | -                   | 16,011               | -                       |
| Principal Payments on Debt                                                      | (5,140,361)            | -                   | (5,140,361)          | -                       |
| Interest Payments on Debt                                                       | (1,929,090)            | -                   | (1,929,090)          | -                       |
| <i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i> | <u>(10,883,020)</u>    | <u>-</u>            | <u>(10,883,020)</u>  | <u>-</u>                |
| <i>Net Increase (Decrease) in Cash and Investments</i>                          | <u>1,081,678</u>       | <u>183,441</u>      | <u>1,265,119</u>     | <u>7,584,708</u>        |
| <i>Cash and Investments Beginning of Year</i>                                   | <u>33,705,485</u>      | <u>1,019,446</u>    | <u>34,724,931</u>    | <u>8,028,294</u>        |
| <i>Cash and Investments End of Year</i>                                         | <u>\$ 34,787,163</u>   | <u>\$ 1,202,887</u> | <u>\$ 35,990,050</u> | <u>\$ 15,613,002</u>    |

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

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

|                                                             |                      |                   |                      |                     |
|-------------------------------------------------------------|----------------------|-------------------|----------------------|---------------------|
| Operating Income (Loss)                                     | \$ 4,885,924         | \$ (102,090)      | \$ 4,783,834         | \$ 6,755,635        |
| Adjustments:                                                |                      |                   |                      |                     |
| Depreciation                                                | 6,831,985            | 203,348           | 7,035,333            | -                   |
| (Increase) Decrease in Assets and Deferred Outflows:        |                      |                   |                      |                     |
| Accounts Receivable                                         | (796,303)            | (11,635)          | (807,938)            | 405,977             |
| Intergovernmental Receivable                                | -                    | -                 | -                    | (11,722)            |
| Prepaid Items                                               | 27,308               | -                 | 27,308               | 258,606             |
| Materials and Supplies Inventory                            | 1,240                | -                 | 1,240                | -                   |
| Special Assessments Receivable                              | 2,033                | -                 | 2,033                | -                   |
| Deferred Outflows - Pension/OPEB                            | 1,692,342            | 105,651           | 1,797,993            | 104,808             |
| Increase (Decrease) in Liabilities and Deferred Inflows:    |                      |                   |                      |                     |
| Accounts Payable                                            | 14,959               | 2,278             | 17,237               | 122                 |
| Accrued Wages                                               | 29,031               | (774)             | 28,257               | (761)               |
| Intergovernmental Payable                                   | (183,451)            | 2,345             | (181,106)            | (91)                |
| Contracts Payable                                           | 9,950                | -                 | 9,950                | -                   |
| Claims Payable                                              | -                    | -                 | -                    | 215,915             |
| Compensated Absences Payable                                | 91,527               | 1,083             | 92,610               | 7,394               |
| Deferred Inflows - Pension/OPEB                             | 1,854,111            | 75,046            | 1,929,157            | 193,900             |
| Net Pension Liability                                       | (2,556,081)          | (102,243)         | (2,658,324)          | (269,112)           |
| Net OPEB Liability                                          | 60,809               | 2,432             | 63,241               | (75,963)            |
| <i>Net Cash Provided by (Used For) Operating Activities</i> | <u>\$ 11,965,384</u> | <u>\$ 175,441</u> | <u>\$ 12,140,825</u> | <u>\$ 7,584,708</u> |

**Noncash Capital Financing Activities:**

The County purchased \$141,461 and \$718,470 of capital assets on account in 2020 and 2019, respectively.  
Developers donated capital assets in the amount of \$1,147,567 and \$1,809,552 to the Sewer fund in 2020 and 2019, respectively.

See accompanying notes to the basic financial statements.



# Stark County, Ohio

## Statement of Fiduciary Net Position

### Fiduciary Funds

December 31, 2020

|                                                                            | Private Purpose<br>Trust | Custodial            |
|----------------------------------------------------------------------------|--------------------------|----------------------|
| <b>Assets</b>                                                              |                          |                      |
| Equity in Pooled Cash and Investments                                      | \$ 127,640               | \$ 31,497,815        |
| Cash and Investments in Segregated Accounts                                | -                        | 1,947,518            |
| Intergovernmental Receivable                                               | -                        | 10,808,177           |
| Taxes Receivable                                                           | -                        | 468,037,859          |
| Special Assessments Receivable                                             | -                        | 16,999,769           |
| <i>Total Assets</i>                                                        | <u>127,640</u>           | <u>529,291,138</u>   |
| <b>Liabilities</b>                                                         |                          |                      |
| Intergovernmental Payable                                                  | -                        | 30,136,096           |
| <i>Total Liabilities</i>                                                   | <u>-</u>                 | <u>30,136,096</u>    |
| <b>Deferred Inflows of Resources</b>                                       |                          |                      |
| Property Taxes Levied for the Next Year                                    | -                        | 420,629,032          |
| <i>Total Deferred Inflows of Resources</i>                                 | <u>-</u>                 | <u>420,629,032</u>   |
| <b>Net Position</b>                                                        |                          |                      |
| Held in Trust for Private Purposes                                         | 127,640                  | -                    |
| Restricted Net Position for Individuals, Organizations & Other Governments | -                        | 78,526,010           |
| <i>Total Net Position</i>                                                  | <u>\$ 127,640</u>        | <u>\$ 78,526,010</u> |

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Changes in Fiduciary Net Position

### Fiduciary Funds

For the Year Ended December 31, 2020

|                                                             | Private Purpose<br>Trust | Custodial<br>Funds |
|-------------------------------------------------------------|--------------------------|--------------------|
| <b>Additions</b>                                            |                          |                    |
| Intergovernmental                                           | \$ -                     | \$ 51,115,061      |
| Amounts Received as Fiscal Agent                            | -                        | 41,061,417         |
| Licenses, Permits & Fees for Other Governments              | -                        | 58,472,245         |
| Fines & Forfeitures for Other Governments                   | -                        | 5,741,705          |
| Property Tax Collections for Other Governments              | -                        | 386,668,530        |
| Special Assessment Collections for Other Governments        | -                        | 6,401,068          |
| Sheriff Sale Collections for Other Governments              | -                        | 772,528            |
| Amounts Received for Others                                 | -                        | 2,501,509          |
| Other                                                       | -                        | 1,703,433          |
| <i>Total Additions</i>                                      | -                        | 554,437,496        |
| <b>Deductions</b>                                           |                          |                    |
| Distributions as Fiscal Agent                               | -                        | 36,997,416         |
| Distributions of State Funds to Other Governments           | -                        | 48,911,414         |
| Licenses, Permits & Fees Distributions to Other Governments | -                        | 58,668,343         |
| Fines & Forfeitures Distributions to Other Governments      | -                        | 7,854,489          |
| Property Tax Distributions to Other Governments             | -                        | 381,601,139        |
| Special Assessment Distributions to Other Governments       | -                        | 4,423,019          |
| Sheriff Sale Distributions to Other Governments             | -                        | 334,910            |
| Other Distributions                                         | -                        | 3,867,221          |
| <i>Total Deductions</i>                                     | -                        | 542,657,951        |
| <i>Change in Net Position</i>                               | -                        | 11,779,545         |
| <i>Net Position Beginning of Year</i>                       | 127,640                  | 66,746,465         |
| <i>Net Position End of Year</i>                             | \$ 127,640               | \$ 78,526,010      |

See accompanying notes to the basic financial statements.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

## **NOTE 1. THE COUNTY AND REPORTING ENTITY**

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

### ***Reporting Entity***

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

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

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

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

***Discretely Presented Component Units*** The component unit column in the basic financial statements identifies the financial data of the County's component units: the Stark County Port Authority and the Stark County Land Reutilization Corporation. These organizations are presented in Notes 24 and 25 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County. The Stark County Transportation Improvement District ("District") was developed in 1997. The District also qualifies as a discretely presented component unit, however has not been presented in the financial statements or note disclosures as it is considered immaterial.

***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.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

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

The County is associated with certain organizations which are defined as joint ventures, jointly governed organizations, or related organizations. These organizations are presented in Notes 19, 20 and 21 to the basic financial statements. These organizations are:

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

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

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

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

## ***NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

## **A. Basis of Presentation**

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

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

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

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

**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.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

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

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

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

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

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

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

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

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

**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.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

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

***Fiduciary Funds*** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial 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. The County's fiduciary funds are private-purpose trust funds and custodial 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 custodial 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 and fiduciary 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/additions) and decreases (i.e., expenses/disbursements) in net position. The statement of cash flows for proprietary funds provides information about how the County finances and meets the cash flow needs of its proprietary activities.

## ***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, 2020*

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

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 11 and 12).

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



# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

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

## ***E. Budgetary Process***

All funds, except custodial 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 2020, investments were limited to federal agency securities, manuscript bonds, money markets, a treasury note, bonds and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost.

During 2020, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

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 2020 amounted to \$2,622,985, which includes \$2,397,109 assigned from other County funds.

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

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

### ***G. Inventory***

Inventory is valued at cost using the first-in, first-out method. Inventory is recorded as an expenditure/expense when consumed. Inventory consists of expendable supplies.

### ***H. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2020, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

### ***I. Capital Assets***

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

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

## ***J. Interfund Balances***

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

## ***K. Compensated Absences***

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

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

## ***L. Accrued Liabilities and Long-term Obligations***

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

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

## ***M. Pensions//Other Postemployment Benefits (OPEB)***

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

## ***N. Fund Balances***

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

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

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

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

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

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

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

## ***O. Net Position***

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

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

## ***P. Operating Revenues and Expenses***

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

## ***Q. Contributions of Capital***

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

## ***R. Interfund Activity***

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

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

## ***S. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during 2020.

## ***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.

## ***NOTE 3. BUDGETARY BASIS OF ACCOUNTING***

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

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

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

Adjustments necessary to convert the results of operations at the end of the year 2020 on the Budget basis to the GAAP basis are as follows:

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

|                             | <u>General</u>        | <u>Board of<br/>Developmental<br/>Disabilities</u> | <u>Mental<br/>Health</u> | <u>Children's<br/>Services</u> | <u>Public<br/>Assistance</u> | <u>Justice<br/>System<br/>Sales Tax</u> |
|-----------------------------|-----------------------|----------------------------------------------------|--------------------------|--------------------------------|------------------------------|-----------------------------------------|
| GAAP Basis                  | \$ (115,967)          | \$ 3,953,059                                       | \$ 3,860,179             | \$ 198,817                     | \$ 400,572                   | \$ 13,359,631                           |
| Net Adjustment for:         |                       |                                                    |                          |                                |                              |                                         |
| Revenue Accruals            | 1,134,298             | (1,044,731)                                        | (3,055,706)              | (195,418)                      | 10,901,946                   | (280,803)                               |
| Expenditure Accruals        | 770,278               | 570,457                                            | (853,980)                | 16,407                         | (11,315,218)                 | 274,488                                 |
| Funds Budgeted Elsewhere *  | (116,931)             | -                                                  | -                        | -                              | -                            | -                                       |
| Adjustment for Encumbrances | (4,072,233)           | (1,141,798)                                        | (5,732,345)              | (2,493,756)                    | (1,512,032)                  | (1,959,657)                             |
| Budget Basis                | <u>\$ (2,400,555)</u> | <u>\$ 2,336,987</u>                                | <u>\$ (5,781,852)</u>    | <u>\$ (2,473,950)</u>          | <u>\$ (1,524,732)</u>        | <u>\$ 11,393,659</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 Unclaimed Money, Building Inspection, Sheriffs Policing Rotary, Certificate of Title Administration and Recorder's Equipment funds.

## NOTE 4. FUND DEFICIT

At December 31, 2020, the Engineer's Construction capital projects fund had a deficit fund balance of \$53,898 as a result of adjustments for accrued liabilities. The general fund is liable for any deficit in this fund and will provide transfers when cash is required, not when accruals occur.

## NOTE 5. DEPOSITS AND INVESTMENTS

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

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

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

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

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

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

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

**Deposits** - At year-end, \$26,167,500 of the County's bank balance of \$29,396,559 was exposed to custodial credit risk. Although the securities were held by the pledging financial institutions' trust department in the County's name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

**Custodial Credit Risk** Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party.



# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by:

- Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or
- Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS required the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

***Segregated Cash*** - Various public safety and municipal court accounts are recorded in fiduciary and governmental funds of the County. The customer deposit accounts of the business-type activities are maintained separately from the County's deposits. The carrying amount of these deposits are reported as "Cash and Investments in Segregated Accounts." As of December 31, 2020, the carrying amount for the fiduciary, governmental and business-type activities of the County were \$1,947,518, \$634,720 and \$400,187, respectively.

***Cash and Investments with Fiscal Agents*** - At December 31, 2020, the County's Board of Development Disabilities special revenue fund had a cash balance of \$310,457 with the Northeast Ohio Network (Network), a jointly governed organization (See Note 20) and is recorded as "Cash and Investments with Fiscal Agents." The money is held by the Network in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. The classification of cash and cash equivalents and investments for the Network as a whole may be obtained from their audit report, which can be obtained by writing to the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

***Cash and Investments with Escrow Agents*** - The County's retainage accounts, which are recorded in the General, Permanent Improvement, Motor Vehicle and Gas Tax funds of the governmental activities and the Sewer business-type fund, are maintained separately as from the County's deposits. The carrying amount of these deposits are reported as "Cash and Investments with Escrow Agents." As of December 31, 2020, the bank balances for the governmental activities and business-type activities of the County were \$354,654 and \$223,770, respectively.

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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.

## Investments

As of December 31, 2020, the primary government had the following investments (based on quoted market prices) and maturities:

| S&P Global             |                                    | Measurement    | Time In Years |               |                | Portfolio % |
|------------------------|------------------------------------|----------------|---------------|---------------|----------------|-------------|
| Ratings                | Investment Type                    | Amount         | Less Than 1   | 1-2           | Over 2         |             |
| Fair Value:            |                                    |                |               |               |                |             |
| AA+                    | FHLB Notes                         | \$ 11,586,583  | \$ 2,639,653  | \$ 515,643    | \$ 8,431,287   | 5.47%       |
| AA+                    | FFCB Notes                         | 42,032,302     | 6,682,879     | 7,051,027     | 28,298,396     | 19.84%      |
| AA+                    | FHLM Notes                         | 48,077,826     | 1,801,933     | 2,001,120     | 44,274,773     | 22.69%      |
| AA+                    | FAMC Notes                         | 1,504,899      | -             | -             | 1,504,899      | 0.71%       |
| AA+                    | FNMA Notes                         | 29,497,111     | 3,526,799     | 1,915,617     | 24,054,695     | 13.92%      |
| A-1                    | Commercial Paper                   | 14,856,080     | 14,856,080    | -             | -              | 7.01%       |
| AA+                    | Treasury Note                      | 5,515,946      | 2,385,282     | -             | 3,130,664      | 2.60%       |
| AA-                    | Bonds                              | 3,299,951      | -             | 200,000       | 3,099,951      | 1.56%       |
| A+                     | Corporate Bonds                    | 8,756,861      | 5,243,775     | 2,005,422     | 1,507,664      | 4.13%       |
| AA                     | Municipal Bonds                    | 10,658,642     | 8,353,464     | 871,914       | 1,433,264      | 5.03%       |
| N/A                    | Negotiable Certificates of Deposit | 3,840,106      | -             | -             | 3,840,106      | 1.81%       |
| Net Asset Value (NAV): |                                    |                |               |               |                |             |
| AAAm                   | STAR Ohio                          | 32,275,553     | 32,275,553    | -             | -              | 15.23%      |
| Total Investments      |                                    | \$ 211,901,860 | \$ 77,765,418 | \$ 14,560,743 | \$ 119,575,699 | 100.00%     |

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2020. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

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

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

portfolio held by STAR Ohio as of December 31, 2020, is 56 days.

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

## **NOTE 6. PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2020 for real and public utility property taxes represents collections of the 2019 taxes.

2020 real property taxes were levied after October 1, 2020 on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

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. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2020, was \$11.50 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2020 property tax receipts were based are as follows:

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|                                         |                                |
|-----------------------------------------|--------------------------------|
| <i>Real Property</i>                    | <i>\$ 7,829,168,510</i>        |
| <i>Public Utility Personal Property</i> | <i>859,605,980</i>             |
| <i>Total Assessed Value</i>             | <i><u>\$ 8,688,774,490</u></i> |

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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, 2020, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2020 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

## **NOTE 7. SALES AND USE TAX**

A .5 percent sales tax was passed in the November 2011 general election and renewed through March 2028. The proceeds of the tax were credited to the Justice System Sales Tax Fund. Sales and use taxes revenue recognized in 2020 on the modified accrual basis totaled \$34,165,349 including monies attributable to state motor vehicle licensing sales that have been recorded in the motor vehicle and gas tax fund. \$30,239,724 of this total was attributable to the County sales and use tax.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

## NOTE 8. RECEIVABLES

Receivables at December 31, 2020 consisted of taxes, revenue in lieu of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Loans receivable in the amount of \$2,954,964 represent loans granted to citizens of the County for community development.

## 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. Incurred but unreported claims of \$2,174,889 as of December 31, 2020 were accrued as a liability.

The County participated in the State Workers' Compensation prospective rating plan during 2020. 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 \$512,111 have been accrued as a liability at December 31, 2020.

The total claims liability of \$2,687,000 reported in the internal service funds at December 31, 2020, 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 2019 and 2020 were:

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|      | <i>Balance at<br/>Beginning<br/>of Year</i> | <i>Current Year<br/>Claims</i> | <i>Claim<br/>Payments</i> | <i>Balance at<br/>End of Year</i> |
|------|---------------------------------------------|--------------------------------|---------------------------|-----------------------------------|
| 2019 | \$ 3,784,133                                | \$ 26,519,352                  | \$ 27,832,400             | \$ 2,471,085                      |
| 2020 | 2,471,085                                   | 26,501,309                     | 26,285,394                | 2,687,000                         |

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

## NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2020 was as follows:

|                                              | Balance<br>1/1/2020 | Additions     | Deletions       | Balance<br>12/31/2020 |
|----------------------------------------------|---------------------|---------------|-----------------|-----------------------|
| <i>Governmental activities:</i>              |                     |               |                 |                       |
| <i>Capital assets not being depreciated:</i> |                     |               |                 |                       |
| Land                                         | \$ 17,258,090       | \$ -          | \$ -            | \$ 17,258,090         |
| Construction in progress                     | 34,724,285          | 9,889,193     | (37,867,650)    | 6,745,828             |
| Total capital assets not being depreciated   | 51,982,375          | 9,889,193     | (37,867,650)    | 24,003,918            |
| <i>Other capital assets:</i>                 |                     |               |                 |                       |
| Buildings and improvements                   | 102,997,012         | 3,083,391     | -               | 106,080,403           |
| Improvements other than buildings            | 3,239,487           | 254,264       | (112,205)       | 3,381,546             |
| Furniture, fixtures and equipment            | 47,887,080          | 17,456,465    | (66,638)        | 65,276,907            |
| Infrastructure                               | 231,077,049         | 19,142,902    | (649,162)       | 249,570,789           |
| Total other capital assets                   | 385,200,628         | 39,937,022    | (828,005)       | 424,309,645           |
| <i>Accumulated depreciation:</i>             |                     |               |                 |                       |
| Buildings and improvements                   | (59,989,164)        | (2,360,615)   | -               | (62,349,779)          |
| Improvements other than buildings            | (2,178,221)         | (147,531)     | 112,205         | (2,213,547)           |
| Furniture, fixtures and equipment            | (37,227,573)        | (4,955,183)   | 46,647          | (42,136,109)          |
| Infrastructure                               | (120,225,741)       | (9,063,324)   | 528,725         | (128,760,340)         |
| Total accumulated depreciation               | (219,620,699)       | (16,526,653)  | 687,577         | (235,459,775)         |
| Other capital assets, net                    | 165,579,929         | 23,410,369    | (140,428)       | 188,849,870           |
| Governmental activities capital assets, net  | \$ 217,562,304      | \$ 33,299,562 | \$ (38,008,078) | \$ 212,853,788        |

Depreciation expense was charged to functions as follows:

### Governmental Activities:

|                            |                      |
|----------------------------|----------------------|
| Legislative and Executive  | \$ 1,638,493         |
| Judicial                   | 275,536              |
| Public Safety              | 2,208,977            |
| Public Works               | 11,505,155           |
| Health                     | 562,420              |
| Human Services             | 336,072              |
| Total Depreciation Expense | <u>\$ 16,526,653</u> |

### Business-Type Activities

|                            |                     |
|----------------------------|---------------------|
| Sewer                      | \$ 6,831,985        |
| Other                      | 203,348             |
| Total Depreciation Expense | <u>\$ 7,035,333</u> |

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

Capital Asset activity for the year ending December 31, 2020 continued:

|                                              | Balance<br>1/1/2020 | Additions    | Deletions      | Balance<br>12/31/2020 |
|----------------------------------------------|---------------------|--------------|----------------|-----------------------|
| <i>Business-type activities:</i>             |                     |              |                |                       |
| <i>Capital assets not being depreciated:</i> |                     |              |                |                       |
| Land                                         | \$ 593,566          | \$ -         | \$ -           | \$ 593,566            |
| Construction in progress                     | 5,913,994           | 2,733,447    | (7,102,613)    | 1,544,828             |
| Total capital assets not being depreciated   | 6,507,560           | 2,733,447    | (7,102,613)    | 2,138,394             |
| <i>Other capital assets:</i>                 |                     |              |                |                       |
| Buildings and improvements                   | 13,298,243          | 1,028,665    | -              | 14,326,908            |
| Improvements other than buildings            | 1,287,808           | -            | -              | 1,287,808             |
| Furniture, fixtures and equipment            | 7,583,003           | 571,569      | (154,588)      | 7,999,984             |
| Sewer Rights                                 | 83,666,474          | -            | -              | 83,666,474            |
| Infrastructure                               | 207,370,209         | 7,258,385    | -              | 214,628,594           |
| Total other capital assets                   | 313,205,737         | 8,858,619    | (154,588)      | 321,909,768           |
| <i>Accumulated depreciation:</i>             |                     |              |                |                       |
| Buildings and improvements                   | (5,373,192)         | (329,139)    | -              | (5,702,331)           |
| Improvements other than buildings            | (1,224,478)         | (10,624)     | -              | (1,235,102)           |
| Furniture, fixtures and equipment            | (6,128,518)         | (465,542)    | 152,947        | (6,441,113)           |
| Sewer Rights                                 | (14,401,383)        | (2,091,661)  | -              | (16,493,044)          |
| Infrastructure                               | (98,005,733)        | (4,138,367)  | -              | (102,144,100)         |
| Total accumulated depreciation               | (125,133,304)       | (7,035,333)  | 152,947        | (132,015,690)         |
| Other capital assets, net                    | 188,072,433         | 1,823,286    | (1,641)        | 189,894,078           |
| Business-type activities capital assets, net | \$ 194,579,993      | \$ 4,556,733 | \$ (7,104,254) | \$ 192,032,472        |

## NOTE 11. DEFINED BENEFIT PENSION PLANS

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

### Net Pension Liability/Net OPEB Liability (Asset)

Pensions and OPEB are components of exchange transactions - between an employer and its employees - of salaries and benefits for employee services. Pensions and OPEB are provided to an employee - on a deferred-payment basis - as part of the total compensation package offered by an employer for employee services each financial period.

The net pension/OPEB liability (asset) represents the County's proportionate share of each pension/OPEB 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/OPEB liability (asset) 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.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

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/OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 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). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

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

The remainder of this note includes the pension disclosures. See Note 12 for the OPEB disclosures.

## ***Plan Description – Ohio Public Employees Retirement System (OPERS)***

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

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

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

| Group A                                                                                                                               | Group B                                                                                                                               | Group C                                                                                                                               |
|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|
| Eligible to retire prior to<br>January 7, 2013 or five years<br>after January 7, 2013                                                 | 20 years of service credit prior to<br>January 7, 2013 or eligible to retire<br>ten years after January 7, 2013                       | Members not in other Groups<br>and members hired on or after<br>January 7, 2013                                                       |
| <b>State and Local</b>                                                                                                                | <b>State and Local</b>                                                                                                                | <b>State and Local</b>                                                                                                                |
| <b>Age and Service Requirements:</b><br>Age 60 with 60 months of service credit<br>or Age 55 with 25 years of service credit          | <b>Age and Service Requirements:</b><br>Age 60 with 60 months of service credit<br>or Age 55 with 25 years of service credit          | <b>Age and Service Requirements:</b><br>Age 57 with 25 years of service credit<br>or Age 62 with 5 years of service credit            |
| <b>Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 30 years and 2.5%<br>for service years in excess of 30 | <b>Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 30 years and 2.5%<br>for service years in excess of 30 | <b>Formula:</b><br>2.2% of FAS multiplied by years of<br>service for the first 35 years and 2.5%<br>for service years in excess of 35 |
| <b>Public Safety</b>                                                                                                                  | <b>Public Safety</b>                                                                                                                  | <b>Public Safety</b>                                                                                                                  |
| <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>or Age 52 with 15 years of service credit           | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>or Age 52 with 15 years of service credit           | <b>Age and Service Requirements:</b><br>Age 52 with 25 years of service credit<br>or Age 56 with 15 years of service credit           |
| <b>Law Enforcement</b>                                                                                                                | <b>Law Enforcement</b>                                                                                                                | <b>Law Enforcement</b>                                                                                                                |
| <b>Age and Service Requirements:</b><br>Age 52 with 15 years of service credit                                                        | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>or Age 52 with 15 years of service credit           | <b>Age and Service Requirements:</b><br>Age 48 with 25 years of service credit<br>or Age 56 with 15 years of service credit           |
| <b>Public Safety and Law Enforcement</b>                                                                                              | <b>Public Safety and Law Enforcement</b>                                                                                              | <b>Public Safety and Law Enforcement</b>                                                                                              |
| <b>Formula:</b><br>2.5% of FAS multiplied by years of<br>service for the first 25 years and 2.1%<br>for service years in excess of 25 | <b>Formula:</b><br>2.5% of FAS multiplied by years of<br>service for the first 25 years and 2.1%<br>for service years in excess of 25 | <b>Formula:</b><br>2.5% of FAS multiplied by years of<br>service for the first 25 years and 2.1%<br>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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a benefit recipient has received benefits for 12 months, current law provides for an annual cost-of-living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

|                                                  | State<br>and Local | Public<br>Safety | Law<br>Enforcement |
|--------------------------------------------------|--------------------|------------------|--------------------|
| <b>2020 Statutory Maximum Contribution Rates</b> |                    |                  |                    |
| Employer                                         | 14.00 %            | 18.10 %          | 18.10 %            |
| Employee                                         | 10.00 %            | *                | **                 |
| <b>2020 Actual Contribution Rates</b>            |                    |                  |                    |
| Employer:                                        |                    |                  |                    |
| Pension                                          | 14.00 %            | 18.10 %          | 18.10 %            |
| Post-Employment Health Care Benefits             | 0.00 %             | 0.00 %           | 0.00 %             |
| Total Employer                                   | 14.00 %            | 18.10 %          | 18.10 %            |
| Employee                                         | 10.00 %            | 12.00 %          | 13.00 %            |

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$11,898,117 for 2020. Of this amount, \$921,564 is reported as an intergovernmental payable.

## Plan Description - State Teachers Retirement System (STRS)

Plan Description – The County participates in STRS, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](http://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 is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective August 1, 2017 – July 1, 2019, any member could retire with reduced benefits who had (1) five years of service credit and age 60; (2) 27 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Effective August 1, 2019 – July 1, 2021, any member may retire with reduced benefits who has (1) five years of service credit and age 60; (2) 28 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Eligibility changes will continue to be phased through August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit plan unfunded liability. A member is eligible to receive a monthly retirement benefit at age 50 and termination of employment. The member may elect to receive a lump-sum withdrawal.

# STARK COUNTY, OHIO

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

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. New members must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll effective July 1, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2020 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$386,708 for 2020. Of this amount, \$23,459 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2020, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

|                                          | OPERS          | STRS         | Total          |
|------------------------------------------|----------------|--------------|----------------|
| Proportion of the Net Pension Liability: |                |              |                |
| Current Measurement Period               | 0.585600%      | 0.025576%    |                |
| Prior Measurement Period                 | 0.609280%      | 0.030810%    |                |
| Change in Proportion                     | -0.023680%     | -0.005234%   |                |
| Proportionate Share of the Net           |                |              |                |
| Pension Liability                        | \$ 115,747,813 | \$ 6,188,559 | \$ 121,936,372 |
| Pension Expense                          | \$ 15,530,767  | \$ 475,529   | \$ 16,006,296  |

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

|                                                                                  | OPERS                | STRS              | Total                |
|----------------------------------------------------------------------------------|----------------------|-------------------|----------------------|
| <b>Deferred Outflows of Resources</b>                                            |                      |                   |                      |
| Net Difference between Projected and Actual Earnings on Pension Plan Investments | \$ -                 | \$ 300,950        | \$ 300,950           |
| Differences between Expected and Actual Experience                               | -                    | 13,887            | 13,887               |
| Changes of Assumptions                                                           | 6,182,288            | 332,206           | 6,514,494            |
| Changes in Proportionate Share                                                   | 32,223               | 56,372            | 88,595               |
| County Contributions Subsequent to the Measurement Date                          | 11,898,117           | 220,782           | 12,118,899           |
| Total Deferred Outflows of Resources                                             | <u>\$ 18,112,628</u> | <u>\$ 924,197</u> | <u>\$ 19,036,825</u> |
| <b>Deferred Inflows of Resources</b>                                             |                      |                   |                      |
| Differences between Expected and Actual Experience                               | \$ 1,463,467         | \$ 39,572         | \$ 1,503,039         |
| Net Difference between Projected and Actual Earnings on Pension Plan Investments | 23,089,087           | -                 | 23,089,087           |
| Changes in Proportionate Share                                                   | 3,824,657            | 895,273           | 4,719,930            |
| Total Deferred Inflows of Resources                                              | <u>\$ 28,377,211</u> | <u>\$ 934,845</u> | <u>\$ 29,312,056</u> |

\$12,118,899 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| Year Ending December 31: | OPERS                  | STRS                | Total                  |
|--------------------------|------------------------|---------------------|------------------------|
| 2021                     | \$ (5,379,910)         | \$ (22,843)         | \$ (5,402,753)         |
| 2022                     | (8,571,016)            | (104,804)           | (8,675,820)            |
| 2023                     | 956,114                | (25,731)            | 930,383                |
| 2024                     | (9,167,888)            | (78,051)            | (9,245,939)            |
|                          | <u>\$ (22,162,700)</u> | <u>\$ (231,430)</u> | <u>\$ (22,394,130)</u> |

## Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
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the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019 are presented below.

| <u>Actuarial Information</u>                         | <u>Traditional Pension Plan</u>                                                                                                     |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| Wage Inflation                                       | 3.25 percent                                                                                                                        |
| Future Salary Increases,<br>including wage inflation | 3.25 percent to 10.75 percent<br>(including wage inflation)                                                                         |
| Investment Rate of Return                            |                                                                                                                                     |
| Current Measurement Date                             | 7.20 percent                                                                                                                        |
| Prior Measurement Date                               | 7.20 percent                                                                                                                        |
| Actuarial Cost Method                                | Individual Entry Age                                                                                                                |
| Cost-of-Living<br>Adjustments                        | Pre-1/7/2013 Retirees: 3.00 percent Simple<br>Post-1/7/2013 Retirees: 3.00 percent Simple<br>through 2020, then 2.15 percent Simple |

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from three percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2 percent for 2019.

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 long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

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Notes to the Basic Financial Statements  
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| Asset Class            | Target<br>Allocation | Weighted Average Long-Term<br>Expected Real Rate of Return<br>(Arithmetic) |
|------------------------|----------------------|----------------------------------------------------------------------------|
| Fixed Income           | 25.00 %              | 1.83 %                                                                     |
| Domestic Equities      | 19.00                | 5.75                                                                       |
| Real Estate            | 10.00                | 5.20                                                                       |
| Private Equity         | 12.00                | 10.70                                                                      |
| International Equities | 21.00                | 7.66                                                                       |
| Other Investments      | 13.00                | 4.98                                                                       |
| Total                  | 100.00 %             | 5.61 %                                                                     |

**Discount Rate** The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.20 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 (6.20 percent) or one-percentage-point higher (8.20 percent) than the current rate:

|                                                              | 1% Decrease    | Current<br>Discount Rate | 1% Increase   |
|--------------------------------------------------------------|----------------|--------------------------|---------------|
| County's Proportionate Share of the<br>Net Pension Liability | \$ 190,905,600 | \$ 115,747,813           | \$ 48,183,168 |

## ***Actuarial Assumptions - STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation, are presented below:

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

The actuarial assumptions used in the June 30, 2020 valuation, were based on the results of the latest available actuarial experience study, which is for the period July 1, 2011, through June 30, 2016.

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

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

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

**Discount Rate.** The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that employer and member contributions will be made at statutory contribution rates of 14 percent each. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are 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, 2020. Therefore, the long-term expected rate of return on investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

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

The following table represents the County's proportionate share of the net pension liability as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 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 (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption:

|                                                           | 1% Decrease  | Current Discount Rate | 1% Increase  |
|-----------------------------------------------------------|--------------|-----------------------|--------------|
| County's Proportionate Share of the Net Pension Liability | \$ 8,811,431 | \$ 6,188,559          | \$ 3,965,894 |

## **NOTE 12 - DEFINED BENEFIT OPEB PLANS**

See Note 11 for a description of the net OPEB liability (asset).

### ***Plan Description – Ohio Public Employees Retirement System (OPERS)***

OPERS administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS Comprehensive Annual Financial Report referenced below for additional information.

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

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

**Funding Policy** - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's had no contractually required contribution for 2020.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

## Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2020, STRS did not allocate any employer contributions to post-employment health care.

## Net OPEB Liability (Asset), OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB liability (asset) was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

|                                               | OPERS         | STRS         | Total         |
|-----------------------------------------------|---------------|--------------|---------------|
| Proportion of the Net OPEB Liability (Asset): |               |              |               |
| Current Measurement Period                    | 0.576366%     | 0.025576%    |               |
| Prior Measurement Period                      | 0.601297%     | 0.030810%    |               |
| Change in Proportion                          | -0.024931%    | -0.005234%   |               |
| Proportionate Share of the Net                |               |              |               |
| OPEB Liability (Asset)                        | \$ 79,611,118 | \$ (449,503) | \$ 79,161,615 |
| OPEB Expense                                  | \$ 6,983,315  | \$ (28,427)  | \$ 6,954,888  |

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                             | OPERS         | STRS      | Total         |
|---------------------------------------------|---------------|-----------|---------------|
| <b>Deferred Outflows of Resources</b>       |               |           |               |
| Net Difference between Projected and Actual |               |           |               |
| Earnings on OPEB Plan Investments           | \$ -          | \$ 15,754 | \$ 15,754     |
| Differences between Expected and            |               |           |               |
| Actual Experience                           | 2,134         | 28,801    | 30,935        |
| Changes of Assumptions                      | 12,601,594    | 7,420     | 12,609,014    |
| Changes in Proportionate Share              | 38,865        | 2,367     | 41,232        |
| Total Deferred Outflows of Resources        | \$ 12,642,593 | \$ 54,342 | \$ 12,696,935 |



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

|                                                                               | OPERS                | STRS              | Total                |
|-------------------------------------------------------------------------------|----------------------|-------------------|----------------------|
| <b>Deferred Inflows of Resources</b>                                          |                      |                   |                      |
| Differences between Expected and Actual Experience                            | \$ 7,280,804         | \$ 89,534         | \$ 7,370,338         |
| Net Difference between Projected and Actual Earnings on OPEB Plan Investments | 4,053,775            | -                 | 4,053,775            |
| Changes of Assumptions                                                        | -                    | 426,955           | 426,955              |
| Changes in Proportionate Share                                                | 2,411,393            | 11,459            | 2,422,852            |
| Total Deferred Inflows of Resources                                           | <u>\$ 13,745,972</u> | <u>\$ 527,948</u> | <u>\$ 14,273,920</u> |

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| Year Ending December 31: | OPERS                 | STRS                | Total                 |
|--------------------------|-----------------------|---------------------|-----------------------|
| 2021                     | \$ 452,099            | \$ (117,778)        | \$ 334,321            |
| 2022                     | 173,515               | (107,113)           | 66,402                |
| 2023                     | 3,227                 | (103,380)           | (100,153)             |
| 2024                     | (1,732,220)           | (101,065)           | (1,833,285)           |
| 2025                     | -                     | (21,288)            | (21,288)              |
| Thereafter               | -                     | (22,982)            | (22,982)              |
|                          | <u>\$ (1,103,379)</u> | <u>\$ (473,606)</u> | <u>\$ (1,576,985)</u> |

## Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

|                                                 |                                                                         |
|-------------------------------------------------|-------------------------------------------------------------------------|
| Wage Inflation                                  | 3.25 percent                                                            |
| Projected Salary Increases, Including Inflation | 3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent) |
| Single Discount Rate:                           |                                                                         |
| Current Measurement Date                        | 3.16 percent                                                            |
| Prior Measurement Date                          | 3.96 percent                                                            |
| Investment Rate of Return                       |                                                                         |
| Current Measurement Date                        | 6.00 percent                                                            |
| Prior Measurement Date                          | 6.00 percent                                                            |
| Municipal Bond Rate                             |                                                                         |
| Current Measurement Date                        | 2.75 percent                                                            |
| Prior Measurement Date                          | 3.71 percent                                                            |
| Health Care Cost Trend Rate                     |                                                                         |
| Current Measurement Date                        | 10.50 percent, initial, 3.50 percent ultimate in 2030                   |
| Prior Measurement Date                          | 10.00 percent, initial, 3.25 percent ultimate in 2029                   |
| Actuarial Cost Method                           | Individual Entry Age Normal                                             |

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

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

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

| Asset Class                   | Target<br>Allocation | Weighted Average Long-Term<br>Expected Real Rate of Return<br>(Arithmetic) |
|-------------------------------|----------------------|----------------------------------------------------------------------------|
| Fixed Income                  | 36.00 %              | 1.53 %                                                                     |
| Domestic Equities             | 21.00                | 5.75                                                                       |
| Real Estate Investment Trusts | 6.00                 | 5.69                                                                       |
| International Equities        | 23.00                | 7.66                                                                       |
| Other Investments             | 14.00                | 4.90                                                                       |
| Total                         | 100.00 %             | 4.55 %                                                                     |

**Discount Rate** A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

|                                                           | 1% Decrease    | Current<br>Discount Rate | 1% Increase   |
|-----------------------------------------------------------|----------------|--------------------------|---------------|
| County's Proportionate Share of the<br>Net OPEB Liability | \$ 104,183,918 | \$ 79,611,118            | \$ 59,936,300 |

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

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

|                                                           | 1% Decrease   | Current<br>Trend Rate | 1% Increase   |
|-----------------------------------------------------------|---------------|-----------------------|---------------|
| County's Proportionate Share of the<br>Net OPEB Liability | \$ 77,261,862 | \$ 79,611,118         | \$ 81,930,427 |

## ***Changes between Measurement Date and Reporting Date***

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

## Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented below:

|                              |                                                               |                 |
|------------------------------|---------------------------------------------------------------|-----------------|
| Inflation                    | 2.50 percent                                                  |                 |
| Projected Salary Increases   | 12.50 percent at age 20 to 2.50 percent at age 65             |                 |
| Payroll Increases            | 3.00 percent                                                  |                 |
| Investment Rate of Return    | 7.45 percent, net of investment expenses, including inflation |                 |
| Discount Rate of Return      | 7.45 percent                                                  |                 |
| Health Care Cost Trend Rates |                                                               |                 |
| Medical                      | <u>Initial</u>                                                | <u>Ultimate</u> |
| Pre-Medicare                 | 5.00 percent                                                  | 4.00 percent    |
| Medicare                     | -6.69 percent                                                 | 4.00 percent    |
| Prescription Drug            |                                                               |                 |
| Pre-Medicare                 | 6.50 percent                                                  | 4.00 percent    |
| Medicare                     | 11.87 percent                                                 | 4.00 percent    |

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

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

The actuarial assumptions used in the June 30, 2020 valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016.

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2020.

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and Health Care Cost Trend Rate** The following table represents the net OPEB asset as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2020, calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current health care cost trend rates.

|                                                       | 1% Decrease  | Current<br>Discount Rate | 1% Increase  |
|-------------------------------------------------------|--------------|--------------------------|--------------|
| County's Proportionate Share of the<br>Net OPEB Asset | \$ (391,097) | \$ (449,503)             | \$ (499,059) |
|                                                       | 1% Decrease  | Current<br>Trend Rate    | 1% Increase  |
| County's Proportionate Share of the<br>Net OPEB Asset | \$ (495,983) | \$ (449,503)             | \$ (392,885) |

## 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, 2020, the liability for unpaid compensated absences was \$13,116,627 for the entire County.

## NOTE 14. COMMITMENTS

### A. Contractual Commitments

The County had various contractual commitments outstanding at December 31, 2020. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$328,560 for special revenue funds, \$1,537,939 for the capital projects funds and \$494,143 for the enterprise funds.

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

## 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:

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| <i>Fund</i>                                | <i>Amount</i>        |
|--------------------------------------------|----------------------|
| <i>General</i>                             | \$ 3,192,513         |
| <i>Board of Developmental Disabilities</i> | 619,854              |
| <i>Mental Health</i>                       | 5,341,272            |
| <i>Children's Services</i>                 | 2,448,550            |
| <i>Public Assistance</i>                   | 1,101,490            |
| <i>Justice System Sales Tax</i>            | 1,849,236            |
| <i>Other Governmental</i>                  | 13,654,404           |
|                                            | <u>\$ 28,207,319</u> |

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## 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 2020, the general fund transferred \$5,000,000 to the permanent improvement fund and \$1,556,431 to the general obligation bond retirement fund and \$90,000 to the ditch maintenance fund.

### B. Interfund Balances

Interfund balances for the year ended December 31, 2020, 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.

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| <i>Interfund Payable</i>        | <i>Interfund Receivable</i> |
|---------------------------------|-----------------------------|
|                                 | <i>Other Governmental</i>   |
| <i>Sewer Fund</i>               | \$ 10,029                   |
| <i>Other Governmental Funds</i> | 77,856                      |
| <i>Total</i>                    | <u>\$ 87,885</u>            |

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

## NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2020 were as follows:

|                                                    | Outstanding<br>1/1/2020 | Additions            | Reductions             | Outstanding<br>12/31/2020 | Due Within<br>One Year |
|----------------------------------------------------|-------------------------|----------------------|------------------------|---------------------------|------------------------|
| <b>GOVERNMENTAL ACTIVITIES:</b>                    |                         |                      |                        |                           |                        |
| <b>SPECIAL ASSESSMENT BONDS:</b>                   |                         |                      |                        |                           |                        |
| 2004 - \$3,488,264 - 2.00-5.25%                    |                         |                      |                        |                           |                        |
| Various Sewer & Water Projects                     | \$ 993,024              | \$ -                 | \$ (230,487)           | \$ 762,537                | \$ 213,079             |
| 2010 - \$1,931,533 - 2.00-4.75%                    |                         |                      |                        |                           |                        |
| Various Sewer Projects                             | 987,304                 | -                    | (88,053)               | 899,251                   | 91,575                 |
| 2010 - \$646,539 - 2.00-4.75%                      |                         |                      |                        |                           |                        |
| Various Water Projects                             | 77,571                  | -                    | (8,414)                | 69,157                    | 8,751                  |
| <b>TOTAL SPECIAL ASSESSMENT BONDS</b>              | <b>2,057,899</b>        | <b>-</b>             | <b>(326,954)</b>       | <b>1,730,945</b>          | <b>313,405</b>         |
| <b>GENERAL OBLIGATION BONDS:</b>                   |                         |                      |                        |                           |                        |
| <b>2018 DJFS Acquisition and Improvement Bonds</b> |                         |                      |                        |                           |                        |
| Serial Bonds - \$1,310,000 - 3.00-4.00%            | 1,185,000               | -                    | (120,000)              | 1,065,000                 | 120,000                |
| Term Bonds - \$4,015,000 - 3.25-5.00%              | 4,015,000               | -                    | -                      | 4,015,000                 | -                      |
| <b>2018 - \$9,845,000 - 2.00-3.00%</b>             |                         |                      |                        |                           |                        |
| Communication System Bonds                         | 8,855,000               | -                    | (1,010,000)            | 7,845,000                 | 1,030,000              |
| <b>TOTAL GENERAL OBLIGATION BONDS</b>              | <b>14,055,000</b>       | <b>-</b>             | <b>(1,130,000)</b>     | <b>12,925,000</b>         | <b>1,150,000</b>       |
| <b>DIRECT BORROWINGS:</b>                          |                         |                      |                        |                           |                        |
| <b>OPWC LOANS:</b>                                 |                         |                      |                        |                           |                        |
| 2007 - \$250,200 - 0%                              |                         |                      |                        |                           |                        |
| Atwater Avenue Bridge                              | 112,590                 | -                    | (6,255)                | 106,335                   | 12,510                 |
| 2008 - \$798,630 - 0%                              |                         |                      |                        |                           |                        |
| Portage Street & Lutz Avenue                       | 339,416                 | -                    | (19,966)               | 319,450                   | 39,932                 |
| 2009 - \$733,800 - 0%                              |                         |                      |                        |                           |                        |
| Project #CS03K                                     | 489,200                 | -                    | (12,230)               | 476,970                   | 24,460                 |
| 2009 - \$881,249 - 0%                              |                         |                      |                        |                           |                        |
| Walnut Avenue Bridge                               | 602,186                 | -                    | (14,687)               | 587,499                   | 29,375                 |
| 2009 - \$433,262 - 0%                              |                         |                      |                        |                           |                        |
| Third Street NW, Bridge                            | 296,062                 | -                    | (7,220)                | 288,842                   | 14,442                 |
| 2009 - \$291,190 - 0%                              |                         |                      |                        |                           |                        |
| Various Road Resurfacing                           | 83,785                  | -                    | (6,983)                | 76,802                    | 13,964                 |
| 2012 - \$431,709 - 0%                              |                         |                      |                        |                           |                        |
| Battlesburg St. Bridge                             | 345,368                 | -                    | (7,196)                | 338,172                   | 14,390                 |
| 2014 - \$600,000 - 0%                              |                         |                      |                        |                           |                        |
| Baum St. Bridge                                    | 510,000                 | -                    | (10,000)               | 500,000                   | 20,000                 |
| 2017 - \$724,500 - 0%                              |                         |                      |                        |                           |                        |
| Beck Avenue Bridge                                 | 496,479                 | -                    | (9,026)                | 487,453                   | 18,054                 |
| 2017 - \$350,000 - 0%                              |                         |                      |                        |                           |                        |
| Fulton Avenue Storm Sewer                          | 326,666                 | -                    | (5,834)                | 320,832                   | 11,667                 |
| 2017 - \$655,000 - 0%                              |                         |                      |                        |                           |                        |
| Liberty Church St. Bridge                          | 624,437                 | -                    | (10,584)               | 613,853                   | 21,167                 |
| 2019 - \$618,320 - 0%                              |                         |                      |                        |                           |                        |
| Gambrinus Ave. Bridge                              | 330,193                 | 288,127              | -                      | 618,320                   | 20,611                 |
| 2020 - \$320,420 - 0%                              |                         |                      |                        |                           |                        |
| Grovedell Stree SE Bridge                          | -                       | 320,420              | -                      | 320,420                   | 10,680                 |
| <b>TOTAL OPWC LOANS</b>                            | <b>4,556,382</b>        | <b>608,547</b>       | <b>(109,981)</b>       | <b>5,054,948</b>          | <b>251,252</b>         |
| <b>TOTAL DIRECT BORROWINGS</b>                     | <b>4,556,382</b>        | <b>608,547</b>       | <b>(109,981)</b>       | <b>5,054,948</b>          | <b>251,252</b>         |
| <b>NET PENSION LIABILITY - OPERS and STRS</b>      | <b>165,005,654</b>      | <b>-</b>             | <b>(49,088,169)</b>    | <b>115,917,485</b>        | <b>-</b>               |
| <b>NET OPEB LIABILITY - OPERS and STRS</b>         | <b>74,318,398</b>       | <b>1,152,942</b>     | <b>-</b>               | <b>75,471,340</b>         | <b>-</b>               |
| <b>CLAIMS</b>                                      | <b>2,471,085</b>        | <b>26,501,309</b>    | <b>(26,285,394)</b>    | <b>2,687,000</b>          | <b>2,186,949</b>       |
| <b>COMPENSATED ABSENCES</b>                        | <b>10,638,766</b>       | <b>8,901,624</b>     | <b>(7,136,159)</b>     | <b>12,404,231</b>         | <b>6,702,414</b>       |
| <b>TOTAL GOVERNMENTAL ACTIVITIES</b>               | <b>\$ 273,103,184</b>   | <b>\$ 37,164,422</b> | <b>\$ (84,076,657)</b> | <b>\$ 226,190,949</b>     | <b>\$ 10,604,020</b>   |

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

|                                                 | Outstanding<br>1/1/2020 | Additions         | Reductions            | Outstanding<br>12/31/2020 | Due Within<br>One Year |
|-------------------------------------------------|-------------------------|-------------------|-----------------------|---------------------------|------------------------|
| <b>BUSINESS TYPE ACTIVITIES</b>                 |                         |                   |                       |                           |                        |
| <b>GENERAL OBLIGATION BONDS:</b>                |                         |                   |                       |                           |                        |
| 2004 - \$1,586,736 - 2.00 - 5.25%               |                         |                   |                       |                           |                        |
| Sewer Project 517                               | \$ 536,974              | \$ -              | \$ (99,513)           | \$ 437,461                | \$ 101,921             |
| 2010 - \$6,356,928 - 2.00-4.75%                 |                         |                   |                       |                           |                        |
| Sewer Refunding                                 | 3,160,124               | -                 | (233,533)             | 2,926,591                 | 239,674                |
| <b>TOTAL GENERAL OBLIGATION BONDS</b>           | <b>3,697,098</b>        | <b>-</b>          | <b>(333,046)</b>      | <b>3,364,052</b>          | <b>341,595</b>         |
| <b>DIRECT BORROWINGS:</b>                       |                         |                   |                       |                           |                        |
| <b>OPWC LOANS:</b>                              |                         |                   |                       |                           |                        |
| 2013 - \$404,250 - 0%                           |                         |                   |                       |                           |                        |
| Sewer Project #566                              | 135,608                 | -                 | (33,896)              | 101,712                   | 33,902                 |
| 1992 - \$289,500 - 0%                           |                         |                   |                       |                           |                        |
| Sewer Project #525 Repairs & Replacement        | 19,971                  | -                 | (19,971)              | -                         | -                      |
| 2014 - \$82,881 - 0%                            |                         |                   |                       |                           |                        |
| Sewer Project #549                              | 33,153                  | -                 | (8,286)               | 24,867                    | 8,288                  |
| 2015 - \$440,135 - 0%                           |                         |                   |                       |                           |                        |
| Sewer Project #567                              | 286,088                 | -                 | (44,012)              | 242,076                   | 44,014                 |
| <b>TOTAL OPWC LOANS</b>                         | <b>474,820</b>          | <b>-</b>          | <b>(106,165)</b>      | <b>368,655</b>            | <b>86,204</b>          |
| <b>OWDA LOANS:</b>                              |                         |                   |                       |                           |                        |
| 2001- \$4,691,450                               |                         |                   |                       |                           |                        |
| Nimishillen 5.27%                               | 1,476,686               | -                 | (130,993)             | 1,345,693                 | 414,054                |
| 2010 - \$403,712                                |                         |                   |                       |                           |                        |
| Sewer Project #561 - 3.25%                      | 20,845                  | -                 | (20,845)              | -                         | -                      |
| 2010 - \$226,911                                |                         |                   |                       |                           |                        |
| Sewer Project #525-C3 - 3.25%                   | 8,206                   | -                 | (8,206)               | -                         | -                      |
| <b>TOTAL OWDA LOANS</b>                         | <b>1,505,737</b>        | <b>-</b>          | <b>(160,044)</b>      | <b>1,345,693</b>          | <b>414,054</b>         |
| <b>TOTAL DIRECT BORROWINGS:</b>                 | <b>1,980,557</b>        | <b>-</b>          | <b>(266,209)</b>      | <b>1,714,348</b>          | <b>500,258</b>         |
| <b>INTERGOVERNMENTAL LOANS:</b>                 |                         |                   |                       |                           |                        |
| 2005 - \$21,250,000                             |                         |                   |                       |                           |                        |
| Sewer Rights - Massillon City - 1.26%           | 5,800,757               | -                 | (1,130,385)           | 4,670,372                 | 1,145,068              |
| 2000 - \$732,377                                |                         |                   |                       |                           |                        |
| Sewer Rights - Canton City #P506 - 2190 - 2.81% | 25,700                  | -                 | (25,700)              | -                         | -                      |
| 2000 - \$4,469,861                              |                         |                   |                       |                           |                        |
| Sewer Rights - Canton City #P506 - 2717 - 2.64% | 154,752                 | -                 | (154,752)             | -                         | -                      |
| 2000 - \$114,760                                |                         |                   |                       |                           |                        |
| Sewer Rights - Canton City #P506 - 3290 - 3.16% | 4,055                   | -                 | (4,055)               | -                         | -                      |
| 2012 - \$1,380,759                              |                         |                   |                       |                           |                        |
| Sewer Rights - Summit #Q908 - 3.20%             | 248,340                 | -                 | (44,463)              | 203,877                   | 46,967                 |
| 2015 - \$32,125                                 |                         |                   |                       |                           |                        |
| Sewer Rights - Tuscarwas #6429                  | 26,024                  | -                 | -                     | 26,024                    | -                      |
| 2017 - \$11,993,558                             |                         |                   |                       |                           |                        |
| Sewer Rights - Canton City - 6556 - 3.39%       | 11,547,586              | -                 | (850,552)             | 10,697,034                | 591,334                |
| 2017 - \$25,326,094                             |                         |                   |                       |                           |                        |
| Sewer Rights - Canton City - 6699 - 3.38%       | 23,099,558              | 88,761            | (1,500,764)           | 21,687,555                | 1,043,257              |
| 2018 - \$2,130,812                              |                         |                   |                       |                           |                        |
| Sewer Rights - Massillon City - 6922            | 1,971,001               | -                 | (106,541)             | 1,864,460                 | 106,541                |
| 2018 - \$14,807,540                             |                         |                   |                       |                           |                        |
| Sewer Rights - Massillon City - 7206            | 13,725,492              | -                 | (723,894)             | 13,001,598                | 725,922                |
| <b>TOTAL INTERGOVERNMENTAL LOANS</b>            | <b>56,603,265</b>       | <b>88,761</b>     | <b>(4,541,106)</b>    | <b>52,150,920</b>         | <b>3,659,089</b>       |
| <b>CAPITAL LEASES</b>                           |                         |                   |                       |                           |                        |
| NET PENSION LIABILITY - OPERS                   | 8,677,211               | -                 | (2,658,324)           | 6,018,887                 | -                      |
| NET OPEB LIABILITY - OPERS                      | 4,076,537               | 63,241            | -                     | 4,139,778                 | -                      |
| COMPENSATED ABSENCES                            | 619,786                 | 394,897           | (302,287)             | 712,396                   | 211,440                |
| <b>TOTAL BUSINESS-TYPE ACTIVITIES</b>           | <b>\$ 75,654,454</b>    | <b>\$ 546,899</b> | <b>\$ (8,100,972)</b> | <b>\$ 68,100,381</b>      | <b>\$ 4,712,382</b>    |



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system, with the exception of the OWDA loan related to the Nimishillen project, which will be paid from special assessments from property owners. Claims are paid from the self-insurance and workers' compensation internal service funds. For more information on claims, see Note 9. Compensated absences will be paid from the fund from which the employees' salaries are paid, primarily the general, board of developmental disabilities and the public assistance funds, which is the same as in prior years. There are no repayment schedules for the net pension liability and net OPEB liability; however, employer pension and OPEB contributions are paid from the fund from which the employees' salaries are paid. For additional information related to the net pension liability and net OPEB liability see Notes 11 and 12.

The County's voted legal debt margin was \$215,719,362 with an unvoted debt margin of \$86,887,745 at December 31, 2020.

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<br/>Year</i> | <i>Governmental Activities</i>  |                   |                                 |                     |                     |
|------------------------|---------------------------------|-------------------|---------------------------------|---------------------|---------------------|
|                        | <i>Special Assessment Bonds</i> |                   | <i>General Obligation Bonds</i> |                     | <i>OPWC Loans</i>   |
|                        | <i>Principal</i>                | <i>Interest</i>   | <i>Principal</i>                | <i>Interest</i>     | <i>Principal</i>    |
| 2021                   | \$ 313,405                      | \$ 75,564         | \$ 1,150,000                    | \$ 391,331          | \$ 251,252          |
| 2022                   | 307,018                         | 62,480            | 1,190,000                       | 365,931             | 251,252             |
| 2023                   | 286,071                         | 49,543            | 1,225,000                       | 334,307             | 251,251             |
| 2024                   | 281,186                         | 37,323            | 1,255,000                       | 301,731             | 251,252             |
| 2025                   | 117,309                         | 25,218            | 1,290,000                       | 268,407             | 258,234             |
| 2026-2030              | 425,956                         | 50,520            | 3,105,000                       | 877,556             | 1,087,810           |
| 2031-2035              | -                               | -                 | 860,000                         | 616,006             | 924,234             |
| 2036-2040              | -                               | -                 | 1,030,000                       | 451,788             | 912,001             |
| 2041-2045              | -                               | -                 | 1,250,000                       | 251,250             | 561,261             |
| 2046-2050              | -                               | -                 | 570,000                         | 32,250              | 306,401             |
| <i>Totals</i>          | <u>\$ 1,730,945</u>             | <u>\$ 300,648</u> | <u>\$ 12,925,000</u>            | <u>\$ 3,890,557</u> | <u>\$ 5,054,948</u> |

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

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

## STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

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

All of the County's general obligation bonds are backed by the full faith and credit of the County.

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 the event of default, as defined by each OPWC loan agreement, the amount of default will be subject to 8 percent interest on all amounts due from date of default. Additionally, the Lender may declare all amounts immediately due and payable or require the County Treasurer to pay the amounts due from funds appropriated to the county's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default.

In the event of default, as defined by each OWDA loan agreement, the lender may declare the full amount of the unpaid Project Participation Principal amount immediately due and payable and require the County to pay any fines or penalties incurred with interest.

### Intergovernmental Loans

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.

In 2001 and 2016, Stark County entered into contractual agreements with the City of Massillon for the expansion and improvement of existing facilities and processes of a wastewater treatment plant that is in Stark County and that Stark County residents are able to tap into. The projects were financed mainly by OWDA debt issued in 2005 and 2016 by the City of Massillon. All proceeds were received by the City of Massillon and the City of Massillon is responsible for the debt retirement and maintenance. The plant is a capital asset of the City of Massillon.

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 annual interest rates of the obligations vary.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

In 2013, Stark County entered into a contractual agreement with the City of Canton for the construction of the Water Reclamation Facility that is in Stark County and that Stark County residents will be able to tap into. The total project is estimated to cost \$88.6 million, with Stark County's portion estimated to be \$41.7 million. The project was financed by two OWDA loans issued by the City of Canton. The first loan was issued in August 2013 for the acquisition of membrane separators and associated components. In early 2014, the City issued another OWDA loan for the construction, engineering assistance during construction, and the unpaid balance of the design loan (see preceding paragraph). All proceeds will be received by the City of Canton and the City of Canton will be responsible for the debt retirement and maintenance. The plant will be a capital asset of the City of Canton. There is no amortization schedule available at this time. Therefore, it has not been included in the amortization schedule below.

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. There is no amortization schedule available at this time. Therefore, it has not been included in the amortization schedule below.

The total amount owed for these loans has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. Amounts have 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 each respective City and County.

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

| Fiscal<br>Year | Business-Type Activities |            |              |            |            |                         |              |
|----------------|--------------------------|------------|--------------|------------|------------|-------------------------|--------------|
|                | General Obligation Bonds |            | OWDA Loans   |            | OPWC Loans | Intergovernmental Loans |              |
|                | Principal                | Interest   | Principal    | Interest   | Principal  | Principal               | Interest     |
| 2021           | \$ 341,595               | \$ 149,009 | \$ 414,054   | \$ 45,690  | \$ 86,204  | \$ 2,933,167            | \$ 1,076,836 |
| 2022           | 357,982                  | 135,562    | 294,539      | 34,358     | 86,204     | 3,006,404               | 1,009,995    |
| 2023           | 373,929                  | 121,092    | 310,266      | 22,422     | 86,205     | 3,081,898               | 941,124      |
| 2024           | 388,814                  | 105,452    | 326,834      | 9,847      | 44,014     | 3,159,642               | 869,613      |
| 2025           | 282,690                  | 88,919     | -            | -          | 44,014     | 1,975,917               | 800,904      |
| 2026-2030      | 1,619,042                | 238,280    | -            | -          | 22,014     | 10,881,063              | 3,116,585    |
| 2031-2035      | -                        | -          | -            | -          | -          | 12,771,291              | 1,440,664    |
| 2036-2039      | -                        | -          | -            | -          | -          | 2,970,238               | 61,004       |
| Totals         | \$ 3,364,052             | \$ 838,314 | \$ 1,345,693 | \$ 112,317 | \$ 368,655 | \$ 40,779,620           | \$ 9,316,725 |

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

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

## NOTE 17. 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 \$1.7 million in bonds outstanding issued during the years 1997 through 2010 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100 percent of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2020, principal and interest paid totaled \$416,460. At December 31, 2020, the outstanding balance for the special assessment bonds was \$1,730,945 and payments were scheduled to be made through the year 2030.

## NOTE 18. 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:

|                                 | Board of   |               | Mental     | Children's | Public     | Justice    | Other        |              |
|---------------------------------|------------|---------------|------------|------------|------------|------------|--------------|--------------|
|                                 | General    | Developmental | Health     | Services   | Assistance | System     | Governmental | Total        |
|                                 |            | Disabilities  |            |            |            | Sales Tax  | Funds        |              |
| <i>Nonspendable for:</i>        |            |               |            |            |            |            |              |              |
| <i>Materials &amp; Supplies</i> |            |               |            |            |            |            |              |              |
| Inventory                       | \$ 530,406 | \$ 188,700    | \$ 5,025   | \$ -       | \$ 78,705  | \$ 264,539 | \$ 1,086,702 | \$ 2,154,077 |
| Prepaid Items                   | 285,713    | 204,743       | 15,609     | 82,907     | 40,145     | 12,020     | 127,972      | 769,109      |
| Unclaimed Monies                | 1,724,990  | -             | -          | -          | -          | -          | -            | 1,724,990    |
| Total Nonspendable              | 2,541,109  | 393,443       | 20,634     | 82,907     | 118,850    | 276,559    | 1,214,674    | 4,648,176    |
| <i>Restricted for:</i>          |            |               |            |            |            |            |              |              |
| Debt Service                    | -          | -             | -          | -          | -          | -          | 191,123      | 191,123      |
| Capital Outlay                  | -          | -             | -          | -          | -          | -          | 914,228      | 914,228      |
| Road & Bridge Repair            | -          | -             | -          | -          | -          | -          | 7,693,753    | 7,693,753    |
| Real Estate Assessment          | -          | -             | -          | -          | -          | -          | 4,021,541    | 4,021,541    |
| Community Development           | -          | -             | -          | -          | -          | -          | 3,513,808    | 3,513,808    |
| Public Safety*                  | -          | -             | -          | -          | -          | 24,043,472 | 14,045,881   | 38,089,353   |
| Health and Human Services       | -          | 54,031,159    | 15,330,602 | 20,747,250 | 4,708,322  | -          | 628,016      | 95,445,349   |
| Court Operations                | -          | -             | -          | -          | -          | -          | 3,899,162    | 3,899,162    |
| Other Purposes                  | -          | -             | -          | -          | -          | -          | 1,403,995    | 1,403,995    |
| Total Restricted                | -          | 54,031,159    | 15,330,602 | 20,747,250 | 4,708,322  | 24,043,472 | 36,311,507   | 155,172,312  |
| <i>Committed for:</i>           |            |               |            |            |            |            |              |              |
| Capital Outlay **               | -          | -             | -          | -          | -          | -          | 12,738,602   | 12,738,602   |
| Building Inspections            | 1,543,737  | -             | -          | -          | -          | -          | -            | 1,543,737    |
| Other Purposes                  | 3,729,286  | -             | -          | -          | -          | -          | -            | 3,729,286    |
| Total Committed                 | 5,273,023  | -             | -          | -          | -          | -          | 12,738,602   | 18,011,625   |

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

|                             | General       | Board of<br>Developmental<br>Disabilities | Mental<br>Health | Children's<br>Services | Public<br>Assistance | Justice<br>System<br>Sales Tax | Other<br>Governmental<br>Funds | Total          |
|-----------------------------|---------------|-------------------------------------------|------------------|------------------------|----------------------|--------------------------------|--------------------------------|----------------|
| <i>Assigned for:</i>        |               |                                           |                  |                        |                      |                                |                                |                |
| Legislative and Executive   | \$ 2,135,256  | \$ -                                      | \$ -             | \$ -                   | \$ -                 | \$ -                           | \$ -                           | \$ 2,135,256   |
| Judicial - Court Operations | 458,541       | -                                         | -                | -                      | -                    | -                              | -                              | 458,541        |
| Public Safety - Coroner     | 400,316       | -                                         | -                | -                      | -                    | -                              | -                              | 400,316        |
| Human Services - Veterans   | 122,259       | -                                         | -                | -                      | -                    | -                              | -                              | 122,259        |
| Capital Outlay              | -             | -                                         | -                | -                      | -                    | -                              | 6,775                          | 6,775          |
| Total Assigned              | 3,116,372     | -                                         | -                | -                      | -                    | -                              | 6,775                          | 3,123,147      |
| Unassigned                  | 20,140,652    | -                                         | -                | -                      | -                    | -                              | (53,898)                       | 20,086,754     |
| Total Fund Balance          | \$ 31,071,156 | \$ 54,424,602                             | \$ 15,351,236    | \$ 20,830,157          | \$ 4,827,172         | \$ 24,320,031                  | \$ 50,217,660                  | \$ 201,042,014 |

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

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

## NOTE 19. 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 2020, the County contributed \$3,667,324 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 \$492,313 to the Council in 2020. 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 2020, the County contributed \$90,000 to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

## NOTE 20. 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 2020, 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.

**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 2020, no monies were received from the County.

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

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

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

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

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

**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.

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

## **NOTE 21. 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 2020.

**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 2020.

## **NOTE 22. CONTINGENT LIABILITIES**

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

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

## **NOTE 23. COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the County received CARES Act funding. Of the amounts received, \$1,030,792 was sub-granted to other governments and organizations, \$9,929 was returned to the granting agency, and \$731,976 was spent on-behalf of other governments. These amounts are reflected as general government expenditures in the Coronavirus Relief Special Revenue Fund within Other Governmental Funds on the accompanying financial statements. The amounts returned to the granting agency are reflected as a reduction of intergovernmental revenue in the Coronavirus Relief Special Revenue Fund.

## **NOTE 24. STARK COUNTY PORT AUTHORITY**

### ***A. Description of the Entity***

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

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

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

### ***B. Summary of Significant Accounting Policies***

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

#### ***Basis of Presentation***

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



# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

## *Measurement Focus and Basis of Accounting*

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

## *Budgetary Process*

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

## *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 2020, investments were limited to Star Ohio. Investments are reported at fair value, which is based on quoted market prices.

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

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

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

## *Capital Assets and Depreciation*

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

## *Operating Revenues and Expenses*

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

## *Net Position*

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the SCPA or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The SCPA had \$367 of restricted net position as of December 31, 2020.

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

## *Estimates*

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

## ***C. Deposits and Investments***

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

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

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;

## STARK COUNTY, OHIO

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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. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. 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;
7. The State Treasurer's investment pool (STAR Ohio and STAR Plus);
8. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days and two hundred seventy days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,

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. Except as noted above, 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 the SCPA's deposits was \$283,647 at December 31, 2020 and the bank balance of the SCPA's deposits was \$285,069. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2020, \$250,000 was covered by the FDIC, \$17,535 was covered by the Ohio Pooled Collateral System (OPCS) and \$17,534 was exposed to custodial credit risk because the amount was uninsured and uncollateralized.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
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Custodial credit risk is the risk that, in the event of bank failure, the SCPA will not be able to recover deposits or collateral securities that are in the possession of an outside party. The SCPA has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by: (a) eligible securities pledged to the SCPA and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or (b) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2020 the SCPA's depository institution was approved for a reduced collateral rate of 50 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the SCPA to a successful claim by the FDIC.

**Investments** As of December 31, 2020, the SCPA had the following investments and maturities:

| <u>Investment Type</u> | <u>Measurement<br/>Amount</u> | <u>Investment<br/>Maturities</u> |
|------------------------|-------------------------------|----------------------------------|
|                        |                               | <u>6 months<br/>or less</u>      |
| Net Asset Value (NAV): |                               |                                  |
| STAR Ohio              | \$ 1,041,574                  | \$ 1,041,574                     |

***Fair Value Measurements:*** The SCPA categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The SCPA had no qualifying investments at December 31, 2020.

***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:*** STAR Ohio carries a rating of AAAM by Standard & Poor's. The SCPA has no investment policy dealing with investment credit risk beyond the requirements in State statutes. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The SCPA's investment policy does not specifically address credit risk beyond requiring the SCPA to only invest in securities authorized by State statute. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2020, is 56 days.

***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. The SCPA had no investment in repurchase agreements as of December 31, 2020. The entire balance of a repurchase agreement 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 percent. 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.

# STARK COUNTY, OHIO

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**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, 2020:

| <i>Investment Type</i>        | <i>Fair Value</i>   | <i>% of Total</i> |
|-------------------------------|---------------------|-------------------|
| <i>Net Asset Value (NAV):</i> |                     |                   |
| <i>STAR Ohio</i>              | <u>\$ 1,041,574</u> | <u>100.00%</u>    |

## D. Risk Management

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

## E. Related Party Transactions

The SCPA contracts with the Stark Development Board (SDB) to maintain the SCPA's files and records in addition to providing facilities and related administrative functions. The SCPA paid the SDB \$40,500 in 2020 under the term of the contract.

## F. Debt/Loans Payable

At December 31, 2020, debt outstanding totaled \$86,322,366, up from the \$73,474,221 debt outstanding at December 31, 2019. In 2020, SCPA additions increasing debt including: \$6.0 million for Omni, \$3.9 million for Hendrickson, \$4.0 million for the Schroer, and \$384,864 for the ABC Gardens projects.

|                                         | <i>Balance<br/>12/31/2019</i> | <i>Additions</i>     | <i>Reductions</i>     | <i>Balance<br/>12/31/2020</i> |
|-----------------------------------------|-------------------------------|----------------------|-----------------------|-------------------------------|
| <i>Ohio Water Development Authority</i> | \$ 3,959,162                  | \$ -                 | \$ (671,597)          | \$ 3,287,565                  |
| <i>Timken Steel Project</i>             | 12,118,575                    | -                    | -                     | 12,118,575                    |
| <i>Snackhouse/Geis Refinance 2019</i>   | 27,400,000                    | -                    | -                     | 27,400,000                    |
| <i>Omni</i>                             | 3,967,201                     | 6,032,969            | (113,402)             | 9,886,768                     |
| <i>Hendrickson</i>                      | 18,518,996                    | 3,865,434            | (639,836)             | 21,744,594                    |
| <i>Schroer</i>                          | 7,510,287                     | 3,989,713            | -                     | 11,500,000                    |
| <i>ABC Gardens</i>                      | -                             | 384,864              | -                     | 384,864                       |
| <i>Total</i>                            | <u>\$ 73,474,221</u>          | <u>\$ 14,272,980</u> | <u>\$ (1,424,835)</u> | <u>\$ 86,322,366</u>          |

**OWDA** In 2004, the SCPA, in conjunction with Superior Dairy, Inc., entered into an agreement to construct a Pretreatment System. In order to obtain funds for the construction of the project, the SCPA entered into a loan agreement with the Ohio Water Development Authority (OWDA). The loan agreement authorized the SCPA to obtain loan funds of \$3,144,739 at a rate of 3 percent for 15 years.

In 2010, the SCPA, in conjunction with Shearers Food Inc., entered into an agreement to assist in construction and expansion of its production facilities. In order to obtain funds for the construction of the project, the SCPA entered into a loan agreement with the Ohio Water Development Authority (OWDA). The loan agreement authorized the SCPA to obtain loan funds of \$3,400,000 at a rate of 3.2 percent for 15 years.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
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In 2013, the SCPA, in conjunction with Shearers Food Inc., entered into an agreement to assist in construction and expansion of its wastewater treatment facilities. In order to obtain funds for the construction of the project, the SCPA entered into a loan agreement with the Ohio Water Development Authority (OWDA). The loan agreement authorized the SCPA to obtain loan funds of \$3,819,522 at a rate of 3 percent for 15 years.

*Timken Steel* In 2015 the SCPA authorized up to \$17,500,000 through The Bank of New York Mellon Trust Company for improving the Gambranus Steel Plant. The loan terms include a 5 percent interest rate with an indefinite length term. Construction was completed in 2017 and no amortization of principal has occurred nor has the length term been adjusted.

*Geis* In 2018, the SCPA authorized up to \$41,000,000 through The Huntington Bank for the expansion at Shearer facilities in Massillon. In 2019, Geis repaid a portion of the loan and then refinanced the remaining portion. The refinancing included new issuance of \$27,400,000 at a rate of 4.77 percent for 7 years.

*Omni* In 2019 the SCPA authorized up to \$10,000,000 through The Huntington Bank for the OMNI Orthopaedics facilities project. The loan terms include a variable interest rate for 10 years. Currently, the rate is 3.93 percent.

*Hendrickson* In 2019 the SCPA authorized up to \$25,000,000 through The Huntington Bank for improving manufacturing facilities. Construction was completed in 2020 for \$22,384,430. The loan terms include a 4 percent interest rate for 11 years.

*Schroer* In 2019 the SCPA authorized up to \$11,500,000 through PNC Bank for construction of a new corporate headquarters and pharmacy building. The project was completed in 2020. The loan terms include a 4 percent interest rate for 10 years.

*ABC Garden* In 2020 the SCPA authorized up to \$4,200,000 through Civista Bank. The purpose of the project is to acquire land on the site of the former Tam O' Shanter Golf Course and to develop housing units. The project has requested \$384,864 and is expected to be completed in 2022. The SCPA has not received an amortization schedule for the ABC Gardens.

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

| Year Ending<br>December 31 | OWDA                |                   | U.S. Realty Advisors<br>Geis 2019 Refinance |                     | PNC<br>Schroer       |                     |
|----------------------------|---------------------|-------------------|---------------------------------------------|---------------------|----------------------|---------------------|
|                            | Principal           | Interest          | Principal                                   | Interest            | Principal            | Interest            |
|                            |                     |                   |                                             |                     |                      |                     |
| 2021                       | \$ 498,503          | \$ 102,727        | \$ -                                        | \$ 1,306,980        | \$ 479,167           | \$ 289,717          |
| 2022                       | 513,570             | 87,660            | -                                           | 1,306,980           | 575,000              | 275,052             |
| 2023                       | 529,093             | 72,137            | -                                           | 1,306,980           | 575,000              | 260,284             |
| 2024                       | 545,085             | 56,145            | 34,347                                      | 1,306,980           | 575,000              | 245,516             |
| 2025                       | 570,288             | 30,943            | 422,968                                     | 1,296,174           | 575,000              | 230,748             |
| 2026-2030                  | 631,026             | 45,387            | 26,942,685                                  | 1,170,067           | 8,720,833            | 802,594             |
|                            | <u>\$ 3,287,565</u> | <u>\$ 394,999</u> | <u>\$ 27,400,000</u>                        | <u>\$ 7,694,161</u> | <u>\$ 11,500,000</u> | <u>\$ 2,103,911</u> |

# STARK COUNTY, OHIO

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| Year Ending<br>December 31 | Huntington          |                     |                      |                     |
|----------------------------|---------------------|---------------------|----------------------|---------------------|
|                            | Omni                |                     | Hendrickson          |                     |
|                            | Principal           | Interest            | Principal            | Interest            |
| 2021                       | \$ 350,680          | \$ 187,481          | \$ 1,974,825         | \$ 845,175          |
| 2022                       | 367,778             | 180,524             | 2,056,420            | 763,580             |
| 2023                       | 385,709             | 173,228             | 2,141,387            | 678,613             |
| 2024                       | 404,415             | 165,576             | 2,228,096            | 591,904             |
| 2025                       | 424,238             | 157,551             | 2,321,925            | 498,075             |
| 2026-2030                  | 7,953,848           | 441,405             | 11,021,941           | 998,307             |
|                            | <u>\$ 9,886,668</u> | <u>\$ 1,305,765</u> | <u>\$ 21,744,594</u> | <u>\$ 4,375,654</u> |

## G. Loans Receivable

As of December 31, 2020, the loan receivable amount totaled \$85,937,502 up from the \$73,474,221 loan receivable at December 31, 2019. The increase is the net effect of financing and related expenditures of \$5.9 million for Omni, \$3.2 million for Hendrickson, and \$4.0 million for the Schroer project. These increases were offset slightly by small declines in OWDA project receivables consistent with the corresponding debt repayment schedules. The facilities in all other projects with remaining debt will immediately convey upon repayment, consistent with the terms of their respective project and financing agreement; therefore, the expenses are included as loans receivable as incurred. The revenue will be utilized to retire the corresponding debt related to the projects.

## H. Conduit Debt

The SCPA authorized conduit financing of \$2,080,000, for the YMCA, to be used for the purposes of expanding the facilities in its Jackson Township location. This expansion doubles the square footage of the original facility. The financing was completed in 2014. The YMCA refinanced this debt in 2020 thus there was no outstanding loan as of December 31, 2020. In addition to the 2014 YMCA conduit financing, the YMCA refinanced the debt in 2020 related to the construction of a downtown Canton YMCA with financing provided by the SCPA in 2013. Finally, the Pro Football Hall of Fame expansion had \$7,210,000 outstanding as of December 31, 2020, related to conduit financing provided by the SCPA in 2011. The SCPA has no liability attached to any of the outstanding balances related to conduit financing, as such, the SCPA carries no liability impacting its Statement of Net Position.

## I. Subsequent Events

The SCPA authorized \$90 million to the Tractor Supply Company (TSC) and \$39 million to the Hall of Fame Village (HOFV) Newco for the development of a project's facility. Neither TSC or HOFV have requested any draws. Geis has made \$762,045 in interest payments, Hendrickson made \$940,000 in principal/interest payments, and ABC Gardens added approximately \$3.8 million in debt for their project.

## NOTE 25. STARK COUNTY LAND REUTILIZATION CORPORATION

### A. Description of the Entity

The Stark County Land Reutilization Corporation (the "Corporation") is a county land reutilization corporation that was formed on March 21, 2012 when the Stark County Board of Commissioners authorized the incorporation of the Corporation under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Corporation is for reclaiming, rehabilitating or reutilizing economically non-productive land throughout Stark County (the "County"). The Corporation can potentially address parcels where the fair market value of the property has been greatly exceeded by the delinquent taxes and

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

assessed liens and are therefore not economically feasible to initiate foreclosure actions upon. By establishing the Corporation, the County can begin to address dilapidated housing issues in communities located in the County and also return properties to productive use. The Corporation has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

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

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

## ***B. Summary of Significant Accounting Policies***

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

### *Basis of Presentation*

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

### *Government-Wide Financial Statements*

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



# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

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

## *Measurement Focus*

### Government-Wide Financial Statements

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

## *Basis of Accounting*

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

### Revenues - Exchange and Nonexchange Transactions

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

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

### Expenses/Expenditures

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

## *Budgetary Process*

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

## *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 2020, 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.

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

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

## *Prepayments*

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

## *Assets Held for Resale*

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

## *Accrued Liabilities and Long-Term Obligations*

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020*

## *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, 2020.

## *Intergovernmental Revenue*

The Corporation receives operating income through Stark County. This money represents 5 percent 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 2020.

## **C. Accountability and Compliance**

### *Change in Accounting Principles*

For 2020, the Corporation has implemented GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

Certain provisions contained in the following pronouncements were scheduled to be implemented for the fiscal year ended December 31, 2020. Due to the implementation of GASB Statement No. 95, the effective dates of certain provisions contained in these pronouncements are postponed. The following pronouncement is postponed by one year and the Corporation has elected delaying implementation until the fiscal year ended December 31, 2021:

- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*

The following pronouncements are postponed by eighteen months and the Corporation has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

## D. Deposits and Investments

### Deposits with Financial Institutions

At December 31, 2020, the carrying amount of all Corporation deposits was \$1,142,993, including \$6,452 invested in STAR Plus, and the bank balance of all deposits was \$1,156,318. Of the bank balance \$256,452 was covered by FDIC and the remaining was covered by the Ohio Pooled Collateral System.

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

## E. Investments

As of December 31, 2020, the Corporation had the following investments and maturities:

| <u>Measurement/Investment Type</u> | <u>Measurement<br/>Amount</u> | <u>Investment<br/>Maturities<br/>6 months or less</u> |
|------------------------------------|-------------------------------|-------------------------------------------------------|
| Net Asset Value (NAV):             |                               |                                                       |
| STAR Ohio                          | <u>\$ 2,452,667</u>           | <u>\$ 2,452,667</u>                                   |

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

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

*Credit Risk:* Standard & Poor's has assigned STAR Ohio an AAAM money market rating. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized rating agency. The Corporation has no policy dealing with credit risk beyond the requirements of State statute. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2020, is 56 days.

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

*Concentration of Credit Risk:* The Corporation places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the Corporation at December 31, 2020:

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2020

| <u>Measurement/Investment Type</u> | <u>Measurement</u>  |                   |
|------------------------------------|---------------------|-------------------|
|                                    | <u>Amount</u>       | <u>% of Total</u> |
| <i>Net Asset Value (NAV):</i>      |                     |                   |
| <i>STAR Ohio</i>                   | <u>\$ 2,452,667</u> | <u>100.00%</u>    |

## F. Receivables

Receivables at December 31, 2020, consisted of accounts receivable of \$2,157 and intergovernmental grants receivable in the amount of \$310,354 due from the Ohio Housing Finance Agency (OHFA), the City of Alliance and Stark County. These amounts are expected to be collected in the subsequent year.

## G. Risk Management

*General, Employee, Employers, Public Officials and Employment Practices Liability and Automobile*

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 2020, the Corporation contracted with Ohio Plan Risk Management, Inc. for various coverages.

The limitations of coverages are as follows:

|                                                               |                     |
|---------------------------------------------------------------|---------------------|
| <i>Crime Coverage</i>                                         | \$ 5,000            |
| <i>General Liability:</i>                                     |                     |
| <i>Bodily Injury and Property Damage - Each Occurrence</i>    | 2,000,000           |
| <i>Personal and Advertising Injury - Each Offense</i>         | 2,000,000           |
| <i>General Aggregate</i>                                      | 4,000,000           |
| <i>Products - Completed Operations Limit</i>                  | 4,000,000           |
| <i>Medical Expense - One Person/One Accident</i>              | 10,000/50,000       |
| <i>Employee benefits liability:</i>                           |                     |
| <i>Employee Benefits Liability/Aggregate</i>                  | 2,000,000/4,000,000 |
| <i>Employers Liability:</i>                                   |                     |
| <i>Bodily Injury</i>                                          | 2,000,000           |
| <i>Malicious Act</i>                                          | 1,000,000           |
| <i>Public Officials and Employment Practices Liability:</i>   |                     |
| <i>Public Officials Errors and Omission Injury/Aggregate</i>  | 2,000,000/4,000,000 |
| <i>Deductible</i>                                             | 2,500               |
| <i>Employment Practices Injury/Aggregate</i>                  | 2,000,000/4,000,000 |
| <i>Deductible</i>                                             | 1,000               |
| <i>Non-monetary Coverage Defense and Back Wages Aggregate</i> | 25,000              |
| <i>Deductible</i>                                             | 1,000               |
| <i>Back Wages</i>                                             | 25,000              |
| <i>Automobile Liability:</i>                                  |                     |
| <i>Bodily Injury and Property Damage - Each Occurrence</i>    | 2,000,000           |

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, 2020*

## ***H. Transactions with Stark County***

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Stark County Board of Commissioners to receive 5 percent 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, 2020, the Corporation recognized revenues of \$764,170 for these fees that were collected by the County in 2020.

During 2020, 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 2020, the Corporation paid \$327,861 in administration fees to the Stark County Regional Planning Commission and other County departments.

## ***I. Contingencies***

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

## ***J. COVID-19***

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Corporation. The impact on the Corporation's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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

|                                                                                                     | 2020           | 2019           | 2018          | 2017           | 2016           | 2015          | 2014          |
|-----------------------------------------------------------------------------------------------------|----------------|----------------|---------------|----------------|----------------|---------------|---------------|
| <b>Ohio Public Employees' Retirement System (OPERS)</b>                                             |                |                |               |                |                |               |               |
| County's Proportion of the Net Pension Liability                                                    | 0.585600%      | 0.609280%      | 0.621738%     | 0.633750%      | 0.653655%      | 0.680859%     | 0.680859%     |
| County's Proportionate Share of the Net Pension Liability                                           | \$ 115,747,813 | \$ 166,869,439 | \$ 97,538,639 | \$ 143,913,821 | \$ 113,221,249 | \$ 82,119,169 | \$ 80,264,370 |
| County's Covered Payroll                                                                            | \$ 80,820,734  | \$ 80,292,820  | \$ 80,542,246 | \$ 93,828,971  | \$ 79,622,309  | \$ 81,499,839 | \$ 70,095,959 |
| County's Proportionate Share of the Net Pension Liability<br>as a Percentage of its Covered Payroll | 143.22%        | 207.83%        | 121.10%       | 153.38%        | 142.20%        | 100.76%       | 114.51%       |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                          | 82.17%         | 74.70%         | 84.66%        | 77.25%         | 81.08%         | 86.45%        | 86.36%        |
| <b>State Teachers Retirement System (STRS)</b>                                                      |                |                |               |                |                |               |               |
| County's Proportion of the Net Pension Liability                                                    | 0.025576%      | 0.030810%      | 0.030317%     | 0.030481%      | 0.030893%      | 0.028587%     | 0.028587%     |
| County's Proportionate Share of the Net Pension Liability                                           | \$ 6,188,559   | \$ 6,813,426   | \$ 6,666,010  | \$ 7,240,882   | \$ 10,340,895  | \$ 7,900,666  | \$ 6,953,396  |
| County's Covered Payroll                                                                            | \$ 3,553,029   | \$ 3,454,271   | \$ 3,463,686  | \$ 3,265,186   | \$ 3,067,543   | \$ 2,932,756  | \$ 2,975,908  |
| County's Proportionate Share of the Net Pension Liability<br>as a Percentage of its Covered Payroll | 174.18%        | 197.25%        | 192.45%       | 221.76%        | 337.11%        | 269.39%       | 233.66%       |
| Plan Fiduciary Net Position as a Percentage of the Total Pension Liability                          | 75.50%         | 77.40%         | 77.30%        | 75.30%         | 66.80%         | 72.10%        | 74.70%        |

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

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

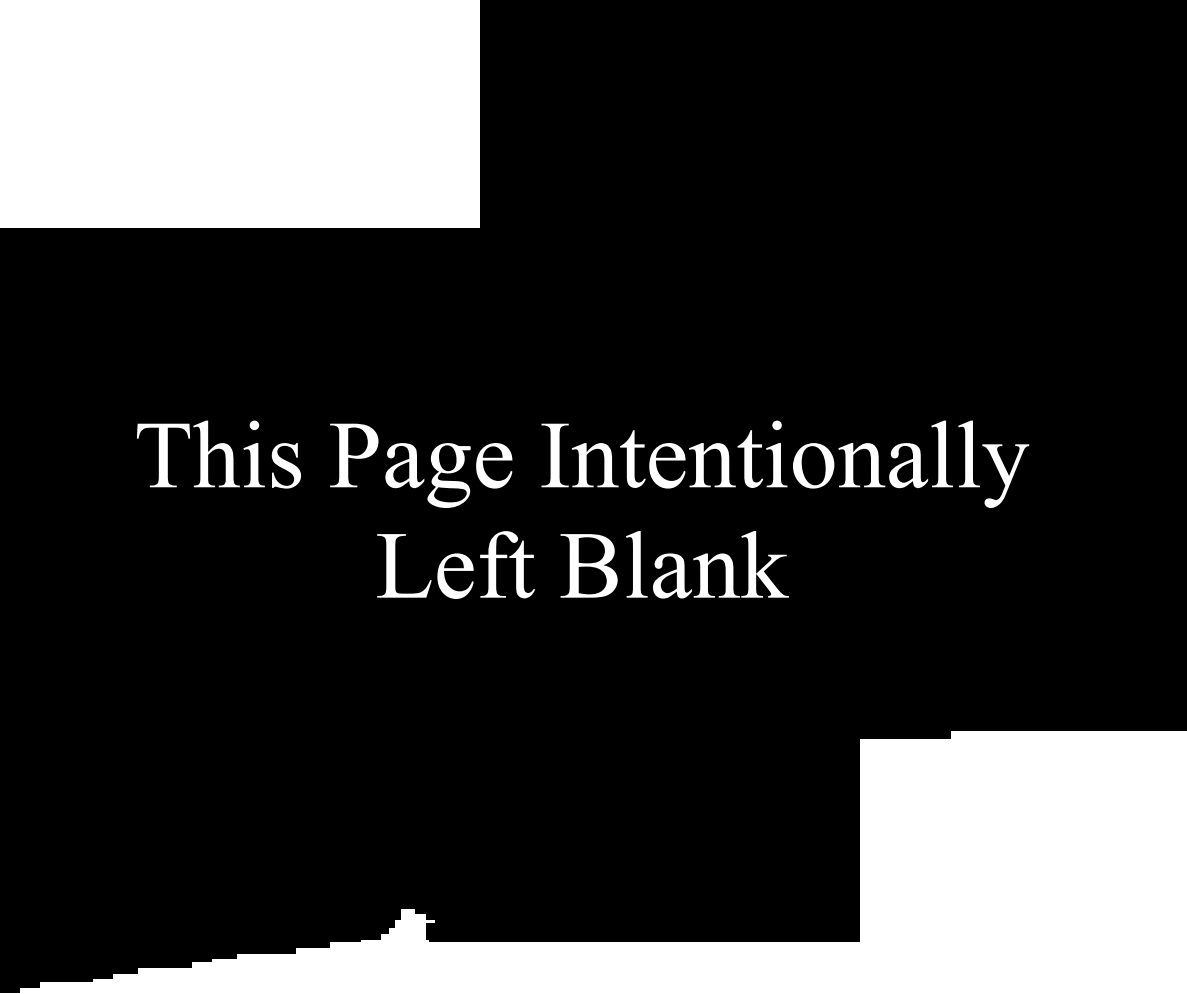
**Stark County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions - Pension*  
*Last Ten Years*

|                                                                         | <u>2020</u>         | <u>2019</u>         | <u>2018</u>         | <u>2017</u>         |
|-------------------------------------------------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>          |                     |                     |                     |                     |
| Contractually Required Contribution                                     | \$ 11,898,117       | \$ 11,599,124       | \$ 11,508,139       | \$ 10,725,645       |
| Contributions in Relation to the<br>Contractually Required Contribution | <u>(11,898,117)</u> | <u>(11,599,124)</u> | <u>(11,508,139)</u> | <u>(10,725,645)</u> |
| Contribution Deficiency (Excess)                                        | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         |
| County's Covered Payroll                                                | \$ 82,877,642       | \$ 80,820,734       | \$ 80,292,820       | \$ 80,542,246       |
| Contributions as a Percentage of Covered Payroll                        | 14.36%              | 14.35%              | 14.33%              | 13.32%              |
| <b><i>State Teachers Retirement System (STRS)</i></b>                   |                     |                     |                     |                     |
| Contractually Required Contribution                                     | \$ 386,708          | \$ 497,424          | \$ 483,598          | \$ 484,916          |
| Contributions in Relation to the<br>Contractually Required Contribution | <u>(386,708)</u>    | <u>(497,424)</u>    | <u>(483,598)</u>    | <u>(484,916)</u>    |
| Contribution Deficiency (Excess)                                        | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>         |
| County's Covered Payroll                                                | \$ 2,762,200        | \$ 3,553,029        | \$ 3,454,271        | \$ 3,463,686        |
| Contributions as a Percentage of Covered Payroll                        | 14.00%              | 14.00%              | 14.00%              | 14.00%              |

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



| <u>2016</u>         | <u>2015</u>        | <u>2014</u>         | <u>2013</u>         | <u>2012</u>      | <u>2011</u>      |
|---------------------|--------------------|---------------------|---------------------|------------------|------------------|
| \$ 11,551,941       | \$ 9,794,726       | \$ 10,032,712       | \$ 10,025,036       | n/a              | n/a              |
| <u>(11,551,941)</u> | <u>(9,794,726)</u> | <u>(10,032,712)</u> | <u>(10,025,036)</u> | n/a              | n/a              |
| <u>\$ -</u>         | <u>\$ -</u>        | <u>\$ -</u>         | <u>\$ -</u>         | n/a              | n/a              |
| \$ 93,828,971       | \$ 79,622,309      | \$ 81,499,839       | \$ 70,095,959       | n/a              | n/a              |
| 12.31%              | 12.30%             | 12.31%              | 14.30%              | n/a              | n/a              |
| <br>                |                    |                     |                     |                  |                  |
| \$ 457,126          | \$ 429,456         | \$ 395,922          | \$ 386,868          | \$ 380,368       | \$ 385,343       |
| <u>(457,126)</u>    | <u>(429,456)</u>   | <u>(395,922)</u>    | <u>(386,868)</u>    | <u>(380,368)</u> | <u>(385,343)</u> |
| <u>\$ -</u>         | <u>\$ -</u>        | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>      | <u>\$ -</u>      |
| \$ 3,265,186        | \$ 3,067,543       | \$ 2,932,756        | \$ 2,975,908        | \$ 2,925,908     | \$ 2,964,177     |
| 14.00%              | 14.00%             | 13.50%              | 13.00%              | 13.00%           | 13.00%           |



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

|                                                                                                          | <u>2020</u>   | <u>2019</u>   | <u>2018</u>   | <u>2017</u>   |
|----------------------------------------------------------------------------------------------------------|---------------|---------------|---------------|---------------|
| <b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>                                           |               |               |               |               |
| County's Proportion of the Net OPEB Liability                                                            | 0.576366%     | 0.601297%     | 0.613583%     | 0.624151%     |
| County's Proportionate Share of the Net OPEB Liability                                                   | \$ 79,611,118 | \$ 78,394,935 | \$ 66,630,594 | \$ 63,041,371 |
| County's Covered Payroll                                                                                 | \$ 80,820,734 | \$ 80,292,820 | \$ 80,542,246 | \$ 93,828,971 |
| County's Proportionate Share of the Net OPEB Liability<br>as a Percentage of its Covered Payroll         | 98.50%        | 97.64%        | 82.73%        | 67.19%        |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability                                  | 47.80%        | 46.33%        | 54.14%        | 54.04%        |
| <b><i>State Teachers Retirement System (STRS)</i></b>                                                    |               |               |               |               |
| County's Proportion of the Net OPEB Liability (Asset)                                                    | 0.025576%     | 0.030810%     | 0.030317%     | 0.030481%     |
| County's Proportionate Share of the Net OPEB Liability (Asset)                                           | \$ (449,503)  | \$ (510,000)  | \$ (487,163)  | \$ 1,189,265  |
| County's Covered Payroll                                                                                 | \$ 3,553,029  | \$ 3,454,271  | \$ 3,463,686  | \$ 3,265,186  |
| County's Proportionate Share of the Net OPEB Liability (Asset)<br>as a Percentage of its Covered Payroll | -12.65%       | -14.77%       | -14.06%       | 36.42%        |
| Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)                          | 182.10%       | 174.70%       | 176.00%       | 47.10%        |

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

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

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

|                                                                         | <u>2020</u>   | <u>2019</u>   | <u>2018</u>   | <u>2017</u>      |
|-------------------------------------------------------------------------|---------------|---------------|---------------|------------------|
| <b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>          |               |               |               |                  |
| Contractually Required Contribution                                     | \$ -          | \$ -          | \$ -          | \$ 805,422       |
| Contributions in Relation to the<br>Contractually Required Contribution | <u>-</u>      | <u>-</u>      | <u>-</u>      | <u>(805,422)</u> |
| Contribution Deficiency (Excess)                                        | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>      |
| County's Covered Payroll (1)                                            | \$ 82,877,642 | \$ 80,820,734 | \$ 80,292,820 | \$ 80,542,246    |
| Contributions as a Percentage of Covered Payroll                        | 0.00%         | 0.00%         | 0.00%         | 1.00%            |
| <b><i>State Teachers Retirement System (STRS)</i></b>                   |               |               |               |                  |
| Contractually Required Contribution                                     | \$ -          | \$ -          | \$ -          | \$ -             |
| Contributions in Relation to the<br>Contractually Required Contribution | <u>-</u>      | <u>-</u>      | <u>-</u>      | <u>-</u>         |
| Contribution Deficiency (Excess)                                        | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>   | <u>\$ -</u>      |
| County's Covered Payroll                                                | \$ 2,762,200  | \$ 3,553,029  | \$ 3,454,271  | \$ 3,463,686     |
| Contributions as a Percentage of Covered Payroll                        | 0.00%         | 0.00%         | 0.00%         | 0.00%            |

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

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

| <u>2016</u>        | <u>2015</u>  | <u>2014</u>     | <u>2013</u>     | <u>2012</u>     | <u>2011</u>     |
|--------------------|--------------|-----------------|-----------------|-----------------|-----------------|
| \$ 1,876,579       | n/a          | n/a             | n/a             | n/a             | n/a             |
| <u>(1,876,579)</u> | n/a          | n/a             | n/a             | n/a             | n/a             |
| <u>\$ -</u>        | n/a          | n/a             | n/a             | n/a             | n/a             |
| \$ 93,828,971      | n/a          | n/a             | n/a             | n/a             | n/a             |
| 2.00%              | n/a          | n/a             | n/a             | n/a             | n/a             |
|                    |              |                 |                 |                 |                 |
| \$ -               | \$ -         | \$ 14,664       | \$ 29,759       | \$ 29,259       | \$ 29,642       |
| <u>-</u>           | <u>-</u>     | <u>(14,664)</u> | <u>(29,759)</u> | <u>(29,259)</u> | <u>(29,642)</u> |
| <u>\$ -</u>        | <u>\$ -</u>  | <u>\$ -</u>     | <u>\$ -</u>     | <u>\$ -</u>     | <u>\$ -</u>     |
| \$ 3,265,186       | \$ 3,067,543 | \$ 2,932,756    | \$ 2,975,908    | \$ 2,925,908    | \$ 2,964,177    |
| 0.00%              | 0.00%        | 0.50%           | 1.00%           | 1.00%           | 1.00%           |

See accompanying notes to the required supplementary information.

# STARK COUNTY, OHIO

Notes to the Required Supplementary Information  
For the Year Ended December 31, 2020

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## NOTE 1 - NET PENSION LIABILITY

### *Changes in Assumptions – OPERS*

For fiscal year 2019, the single discount rate changed from 7.50 percent to 7.20 percent.

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

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

### *Changes in Benefit Terms – OPERS*

In October 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from three percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 the 2.15 percent simple.

### *Changes in Assumptions – STRS*

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

### *Changes in Benefit Terms - STRS*

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

## NOTE 2 - NET OPEB LIABILITY (ASSET)

### *Changes in Assumptions - OPERS*

For calendar year 2020, the following changes were made to the actuarial assumptions:

- Discount rate from 3.96 percent to 3.16 percent
- Municipal bond rate from 3.71 percent to 2.75 percent
- Health Care Cost Trend Rate from 10.00 percent to 10.50 percent

For calendar year 2019, the following changes were made to the actuarial assumptions:

- Discount rate from 3.85 percent to 3.96 percent
- Investment rate of return from 6.50 percent to 6.00 percent
- Municipal bond rate from 3.31 percent to 3.71 percent
- Health Care Cost Trend Rate from 7.50 percent to 10.00 percent

# STARK COUNTY, OHIO

*Notes to the Required Supplementary Information  
For the Year Ended December 31, 2020*

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

## ***Changes in Benefit Terms – OPERS***

No significant changes in benefit terms.

## ***Changes in Assumptions – STRS***

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent. Valuation year per capita health care costs were updated. Health care cost trend rates ranged from 6.00 percent to 11 percent initially and a 4.50 percent ultimate rate for 2017 and changed for 2018 to a range of -5.20 percent to 9.60 percent, initially and a 4.00 ultimate rate.

For 2017, the blended discount rate was increased from 3.26 percent to 4.13 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

## ***Changes in Benefit Terms – STRS***

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020 to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020 from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

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

For 2018, the subsidy multiplier for non-Medicare benefit recipients was reduced from 2.1 percent to 1.9 percent per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.

# STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2020*

## 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.

County CARES Act Grant - To account for revenue from the U.S. Treasury to be disbursed to various local governments, agencies, and businesses in order to mitigate the spread of the Covid-19 virus.

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.

Motel Tax - To account for the collection of lodging taxes that are periodically apportioned to the subdivisions and to the County operating funds.

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.



## STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2020*

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.

Municipal Road – To account for revenues received from the motor vehicle gas tax and expenditures made related to the repair and maintenance of municipal roads within County.

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

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

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

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

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

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

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

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

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

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

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

### *Nonmajor Debt Service Funds*

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

## STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2020*

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.

### *Nonmajor Capital Projects Funds*

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

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

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

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

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

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

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

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

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

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2020

|                                                                                  | Nonmajor<br>Special<br>Revenue<br>Funds | Nonmajor<br>Debt<br>Service<br>Funds | Nonmajor<br>Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|----------------------------------------------------------------------------------|-----------------------------------------|--------------------------------------|------------------------------------------|--------------------------------------------|
| <b>Assets</b>                                                                    |                                         |                                      |                                          |                                            |
| Equity in Pooled Cash and Investments                                            | \$ 35,467,785                           | \$ 181,094                           | \$ 14,086,990                            | \$ 49,735,869                              |
| Cash and Investments with Escrow Agents                                          | 248,533                                 | -                                    | 98,699                                   | 347,232                                    |
| Accounts Receivable                                                              | 161,643                                 | -                                    | 12,406                                   | 174,049                                    |
| Intergovernmental Receivable                                                     | 14,157,872                              | -                                    | 285,252                                  | 14,443,124                                 |
| Taxes Receivable                                                                 | 1,161,810                               | -                                    | -                                        | 1,161,810                                  |
| Special Assessments Receivable                                                   | -                                       | 2,097,800                            | -                                        | 2,097,800                                  |
| Loans Receivable                                                                 | 2,954,964                               | -                                    | -                                        | 2,954,964                                  |
| Interfund Receivable                                                             | 77,856                                  | 10,029                               | -                                        | 87,885                                     |
| Prepaid Items                                                                    | 127,972                                 | -                                    | -                                        | 127,972                                    |
| Materials and Supplies Inventory                                                 | 1,086,702                               | -                                    | -                                        | 1,086,702                                  |
| Revenue in Lieu of Taxes Receivable                                              | -                                       | -                                    | 224,346                                  | 224,346                                    |
| <b>Total Assets</b>                                                              | <b>\$ 55,445,137</b>                    | <b>\$ 2,288,923</b>                  | <b>\$ 14,707,693</b>                     | <b>\$ 72,441,753</b>                       |
| <b>Liabilities</b>                                                               |                                         |                                      |                                          |                                            |
| Accounts Payable                                                                 | \$ 714,191                              | \$ -                                 | \$ -                                     | \$ 714,191                                 |
| Accrued Wages                                                                    | 709,780                                 | -                                    | -                                        | 709,780                                    |
| Contracts Payable                                                                | 1,252,733                               | -                                    | 751,160                                  | 2,003,893                                  |
| Retainage Payable                                                                | 248,533                                 | -                                    | 98,699                                   | 347,232                                    |
| Intergovernmental Payable                                                        | 317,886                                 | -                                    | -                                        | 317,886                                    |
| Interfund Payable                                                                | 77,856                                  | -                                    | -                                        | 77,856                                     |
| Unearned Revenue                                                                 | 5,199,641                               | -                                    | -                                        | 5,199,641                                  |
| <b>Total Liabilities</b>                                                         | <b>8,520,620</b>                        | <b>-</b>                             | <b>849,859</b>                           | <b>9,370,479</b>                           |
| <b>Deferred Inflows of Resources</b>                                             |                                         |                                      |                                          |                                            |
| Property Taxes Levied for the Next Year                                          | 651,649                                 | -                                    | -                                        | 651,649                                    |
| Revenue in Lieu of Taxes                                                         | -                                       | -                                    | 224,346                                  | 224,346                                    |
| Unavailable Revenue                                                              | 9,852,038                               | 2,097,800                            | 27,781                                   | 11,977,619                                 |
| <b>Total Deferred Inflows of Resources</b>                                       | <b>10,503,687</b>                       | <b>2,097,800</b>                     | <b>252,127</b>                           | <b>12,853,614</b>                          |
| <b>Fund Balances</b>                                                             |                                         |                                      |                                          |                                            |
| Nonspendable                                                                     | 1,214,674                               | -                                    | -                                        | 1,214,674                                  |
| Restricted                                                                       | 35,206,156                              | 191,123                              | 914,228                                  | 36,311,507                                 |
| Committed                                                                        | -                                       | -                                    | 12,738,602                               | 12,738,602                                 |
| Assigned                                                                         | -                                       | -                                    | 6,775                                    | 6,775                                      |
| Unassigned                                                                       | -                                       | -                                    | (53,898)                                 | (53,898)                                   |
| <b>Total Fund Balances</b>                                                       | <b>36,420,830</b>                       | <b>191,123</b>                       | <b>13,605,707</b>                        | <b>50,217,660</b>                          |
| <b>Total Liabilities, Deferred Inflows of<br/>of Resources and Fund Balances</b> | <b>\$ 55,445,137</b>                    | <b>\$ 2,288,923</b>                  | <b>\$ 14,707,693</b>                     | <b>\$ 72,441,753</b>                       |

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2020

|                                                                                  | Victim<br>Assistance | Youth<br>Services   | County CARES<br>Act Grant | Pass Through<br>Grants | HOME<br>Program     |
|----------------------------------------------------------------------------------|----------------------|---------------------|---------------------------|------------------------|---------------------|
| <b>Assets</b>                                                                    |                      |                     |                           |                        |                     |
| Equity and Pooled Cash and Investments                                           | \$ 102,228           | \$ 1,160,204        | \$ 5,388,703              | \$ 40,407              | \$ 69,833           |
| Cash and Investments with Escrow Agents                                          | -                    | -                   | -                         | -                      | -                   |
| Accounts Receivable                                                              | -                    | -                   | -                         | 4,328                  | -                   |
| Intergovernmental Receivable                                                     | 30,183               | 26,943              | -                         | -                      | 1,929,516           |
| Taxes Receivable                                                                 | -                    | -                   | -                         | -                      | -                   |
| Loans Receivable                                                                 | -                    | -                   | -                         | -                      | 1,544,960           |
| Interfund Receivable                                                             | -                    | -                   | -                         | -                      | -                   |
| Prepaid Items                                                                    | -                    | -                   | -                         | -                      | -                   |
| Materials and Supplies Inventory                                                 | -                    | -                   | -                         | -                      | -                   |
| <b>Total Assets</b>                                                              | <u>\$ 132,411</u>    | <u>\$ 1,187,147</u> | <u>\$ 5,388,703</u>       | <u>\$ 44,735</u>       | <u>\$ 3,544,309</u> |
| <b>Liabilities</b>                                                               |                      |                     |                           |                        |                     |
| Accounts Payable                                                                 | \$ -                 | \$ 41,855           | \$ 59,844                 | \$ 40,410              | \$ 2,476            |
| Accrued Wages                                                                    | -                    | 54,419              | -                         | -                      | -                   |
| Contracts Payable                                                                | -                    | -                   | 129,218                   | -                      | -                   |
| Retainage Payable                                                                | -                    | -                   | -                         | -                      | -                   |
| Intergovernmental Payable                                                        | -                    | 10,678              | -                         | -                      | -                   |
| Interfund Payable                                                                | -                    | -                   | -                         | -                      | -                   |
| Unearned Revenue                                                                 | -                    | -                   | 5,199,641                 | -                      | -                   |
| <b>Total Liabilities</b>                                                         | <u>-</u>             | <u>106,952</u>      | <u>5,388,703</u>          | <u>40,410</u>          | <u>2,476</u>        |
| <b>Deferred Inflows of Resources</b>                                             |                      |                     |                           |                        |                     |
| Property Taxes Levied for the Next Year                                          | -                    | -                   | -                         | -                      | -                   |
| Unavailable Revenue                                                              | 3,431                | -                   | -                         | -                      | 1,893,660           |
| <b>Total Deferred Inflows of Resources</b>                                       | <u>3,431</u>         | <u>-</u>            | <u>-</u>                  | <u>-</u>               | <u>1,893,660</u>    |
| <b>Fund Balances</b>                                                             |                      |                     |                           |                        |                     |
| Nonspendable                                                                     | -                    | -                   | -                         | -                      | -                   |
| Restricted                                                                       | 128,980              | 1,080,195           | -                         | 4,325                  | 1,648,173           |
| <b>Total Fund Balances</b>                                                       | <u>128,980</u>       | <u>1,080,195</u>    | <u>-</u>                  | <u>4,325</u>           | <u>1,648,173</u>    |
| <b>Total Liabilities, Deferred Inflows of<br/>of Resources and Fund Balances</b> | <u>\$ 132,411</u>    | <u>\$ 1,187,147</u> | <u>\$ 5,388,703</u>       | <u>\$ 44,735</u>       | <u>\$ 3,544,309</u> |

| 911<br>System       | Child<br>Assault<br>Prosecution | Community<br>Development | Coroner<br>Laboratory | Computer<br>Technology | Delinquent<br>Tax Assessment<br>and Collection | Dog and<br>Kennel | Motel<br>Tax      |
|---------------------|---------------------------------|--------------------------|-----------------------|------------------------|------------------------------------------------|-------------------|-------------------|
| \$ 6,682,827        | \$ -                            | \$ 140,554               | \$ 368,404            | \$ 3,343,405           | \$ 1,413,719                                   | \$ 513,154        | \$ 10,121         |
| -                   | -                               | -                        | -                     | -                      | -                                              | -                 | -                 |
| 2,252               | -                               | -                        | -                     | 84,778                 | 16,492                                         | 25,300            | -                 |
| 68,522              | -                               | 2,212,437                | -                     | 4,410                  | 20,438                                         | -                 | -                 |
| 721,110             | -                               | -                        | -                     | -                      | -                                              | -                 | 440,700           |
| -                   | -                               | 1,410,004                | -                     | -                      | -                                              | -                 | -                 |
| -                   | -                               | -                        | -                     | 77,856                 | -                                              | -                 | -                 |
| 29,833              | -                               | -                        | -                     | -                      | -                                              | -                 | -                 |
| -                   | -                               | -                        | -                     | 25,341                 | -                                              | -                 | -                 |
| <u>\$ 7,504,544</u> | <u>\$ -</u>                     | <u>\$ 3,762,995</u>      | <u>\$ 368,404</u>     | <u>\$ 3,535,790</u>    | <u>\$ 1,450,649</u>                            | <u>\$ 538,454</u> | <u>\$ 450,821</u> |
|                     |                                 |                          |                       |                        |                                                |                   |                   |
| \$ 44,646           | \$ -                            | \$ 217,655               | \$ -                  | \$ 7,032               | \$ 1,715                                       | \$ 8,000          | \$ -              |
| 7,417               | -                               | -                        | 988                   | 39,324                 | 16,450                                         | 14,419            | -                 |
| -                   | -                               | -                        | -                     | -                      | -                                              | 14,639            | -                 |
| -                   | -                               | -                        | -                     | -                      | -                                              | -                 | -                 |
| 1,459               | -                               | 37,174                   | 195                   | 13,015                 | 2,769                                          | 2,360             | -                 |
| -                   | -                               | -                        | -                     | -                      | -                                              | -                 | -                 |
| -                   | -                               | -                        | -                     | -                      | -                                              | -                 | -                 |
| <u>53,522</u>       | <u>-</u>                        | <u>254,829</u>           | <u>1,183</u>          | <u>59,371</u>          | <u>20,934</u>                                  | <u>39,418</u>     | <u>-</u>          |
|                     |                                 |                          |                       |                        |                                                |                   |                   |
| 651,649             | -                               | -                        | -                     | -                      | -                                              | -                 | -                 |
| 130,421             | -                               | 1,642,531                | -                     | -                      | -                                              | -                 | -                 |
| <u>782,070</u>      | <u>-</u>                        | <u>1,642,531</u>         | <u>-</u>              | <u>-</u>               | <u>-</u>                                       | <u>-</u>          | <u>-</u>          |
|                     |                                 |                          |                       |                        |                                                |                   |                   |
| 29,833              | -                               | -                        | -                     | 25,341                 | -                                              | -                 | -                 |
| 6,639,119           | -                               | 1,865,635                | 367,221               | 3,451,078              | 1,429,715                                      | 499,036           | 450,821           |
| <u>6,668,952</u>    | <u>-</u>                        | <u>1,865,635</u>         | <u>367,221</u>        | <u>3,476,419</u>       | <u>1,429,715</u>                               | <u>499,036</u>    | <u>450,821</u>    |
|                     |                                 |                          |                       |                        |                                                |                   |                   |
| <u>\$ 7,504,544</u> | <u>\$ -</u>                     | <u>\$ 3,762,995</u>      | <u>\$ 368,404</u>     | <u>\$ 3,535,790</u>    | <u>\$ 1,450,649</u>                            | <u>\$ 538,454</u> | <u>\$ 450,821</u> |

(continued)

# STARK COUNTY, OHIO

## Combining Balance Sheet

### Nonmajor Special Revenue Funds (continued)

December 31, 2020

|                                                                                  | Immobilization<br>and<br>Impoundment | In-Home<br>Detention | Motor<br>Vehicle and<br>Gas Tax | Municipal<br>Road   | Probate<br>Court<br>Conduct<br>Business |
|----------------------------------------------------------------------------------|--------------------------------------|----------------------|---------------------------------|---------------------|-----------------------------------------|
| <b>Assets</b>                                                                    |                                      |                      |                                 |                     |                                         |
| Equity and Pooled Cash and Investments                                           | \$ 51,326                            | \$ 428               | \$ 4,294,121                    | \$ 2,426,839        | \$ 2,423                                |
| Cash and Investments with Escrow Agents                                          | -                                    | -                    | 248,533                         | -                   | -                                       |
| Accounts Receivable                                                              | -                                    | -                    | 8,628                           | -                   | -                                       |
| Intergovernmental Receivable                                                     | -                                    | -                    | 7,878,652                       | 360,182             | -                                       |
| Taxes Receivable                                                                 | -                                    | -                    | -                               | -                   | -                                       |
| Loans Receivable                                                                 | -                                    | -                    | -                               | -                   | -                                       |
| Interfund Receivable                                                             | -                                    | -                    | -                               | -                   | -                                       |
| Prepaid Items                                                                    | -                                    | -                    | -                               | -                   | -                                       |
| Materials and Supplies Inventory                                                 | -                                    | -                    | 1,035,559                       | -                   | -                                       |
| <b>Total Assets</b>                                                              | <u>\$ 51,326</u>                     | <u>\$ 428</u>        | <u>\$ 13,465,493</u>            | <u>\$ 2,787,021</u> | <u>\$ 2,423</u>                         |
| <b>Liabilities</b>                                                               |                                      |                      |                                 |                     |                                         |
| Accounts Payable                                                                 | \$ -                                 | \$ -                 | \$ 221,392                      | \$ -                | \$ -                                    |
| Accrued Wages                                                                    | -                                    | -                    | 336,207                         | -                   | -                                       |
| Contracts Payable                                                                | -                                    | -                    | 1,049,224                       | 49,854              | -                                       |
| Retainage Payable                                                                | -                                    | -                    | 248,533                         | -                   | -                                       |
| Intergovernmental Payable                                                        | -                                    | -                    | 59,886                          | -                   | -                                       |
| Interfund Payable                                                                | -                                    | -                    | -                               | -                   | -                                       |
| Unearned Revenue                                                                 | -                                    | -                    | -                               | -                   | -                                       |
| <b>Total Liabilities</b>                                                         | <u>-</u>                             | <u>-</u>             | <u>1,915,242</u>                | <u>49,854</u>       | <u>-</u>                                |
| <b>Deferred Inflows of Resources</b>                                             |                                      |                      |                                 |                     |                                         |
| Property Taxes Levied for the Next Year                                          | -                                    | -                    | -                               | -                   | -                                       |
| Unavailable Revenue                                                              | -                                    | -                    | 5,308,796                       | 249,310             | -                                       |
| <b>Total Deferred Inflows of Resources</b>                                       | <u>-</u>                             | <u>-</u>             | <u>5,308,796</u>                | <u>249,310</u>      | <u>-</u>                                |
| <b>Fund Balances</b>                                                             |                                      |                      |                                 |                     |                                         |
| Nonspendable                                                                     | -                                    | -                    | 1,035,559                       | -                   | -                                       |
| Restricted                                                                       | 51,326                               | 428                  | 5,205,896                       | 2,487,857           | 2,423                                   |
| <b>Total Fund Balances</b>                                                       | <u>51,326</u>                        | <u>428</u>           | <u>6,241,455</u>                | <u>2,487,857</u>    | <u>2,423</u>                            |
| <b>Total Liabilities, Deferred Inflows of<br/>of Resources and Fund Balances</b> | <u>\$ 51,326</u>                     | <u>\$ 428</u>        | <u>\$ 13,465,493</u>            | <u>\$ 2,787,021</u> | <u>\$ 2,423</u>                         |

| Real Estate<br>Assessment | Law<br>Library    | BOE Special<br>Election<br>Fund | Other<br>Public<br>Safety | Other             | Total                |
|---------------------------|-------------------|---------------------------------|---------------------------|-------------------|----------------------|
| \$ 2,700,512              | \$ 414,945        | \$ 216,585                      | \$ 5,647,180              | \$ 479,867        | \$ 35,467,785        |
| -                         | -                 | -                               | -                         | -                 | 248,533              |
| -                         | 1,025             | -                               | 14,080                    | 4,760             | 161,643              |
| 54,007                    | 15,167            | -                               | 1,043,006                 | 514,409           | 14,157,872           |
| -                         | -                 | -                               | -                         | -                 | 1,161,810            |
| -                         | -                 | -                               | -                         | -                 | 2,954,964            |
| -                         | -                 | -                               | -                         | -                 | 77,856               |
| 50,111                    | 11,478            | -                               | 36,550                    | -                 | 127,972              |
| -                         | 1,914             | -                               | 22,978                    | 910               | 1,086,702            |
| <u>\$ 2,804,630</u>       | <u>\$ 444,529</u> | <u>\$ 216,585</u>               | <u>\$ 6,763,794</u>       | <u>\$ 999,946</u> | <u>\$ 55,445,137</u> |
|                           |                   |                                 |                           |                   |                      |
| \$ 1,000                  | \$ 28,217         | \$ -                            | \$ 39,949                 | \$ -              | \$ 714,191           |
| 135,432                   | 7,809             | -                               | 92,257                    | 5,058             | 709,780              |
| -                         | -                 | -                               | 9,798                     | -                 | 1,252,733            |
| -                         | -                 | -                               | -                         | -                 | 248,533              |
| 26,261                    | 1,204             | -                               | 160,591                   | 2,294             | 317,886              |
| -                         | -                 | -                               | 73,425                    | 4,431             | 77,856               |
| -                         | -                 | -                               | -                         | -                 | 5,199,641            |
| <u>162,693</u>            | <u>37,230</u>     | <u>-</u>                        | <u>376,020</u>            | <u>11,783</u>     | <u>8,520,620</u>     |
|                           |                   |                                 |                           |                   |                      |
| -                         | -                 | -                               | -                         | -                 | 651,649              |
| -                         | -                 | -                               | 368,900                   | 254,989           | 9,852,038            |
| -                         | -                 | -                               | <u>368,900</u>            | <u>254,989</u>    | <u>10,503,687</u>    |
|                           |                   |                                 |                           |                   |                      |
| 50,111                    | 13,392            | -                               | 59,528                    | 910               | 1,214,674            |
| 2,591,826                 | 393,907           | 216,585                         | 5,959,346                 | 732,264           | 35,206,156           |
| <u>2,641,937</u>          | <u>407,299</u>    | <u>216,585</u>                  | <u>6,018,874</u>          | <u>733,174</u>    | <u>36,420,830</u>    |
|                           |                   |                                 |                           |                   |                      |
| <u>\$ 2,804,630</u>       | <u>\$ 444,529</u> | <u>\$ 216,585</u>               | <u>\$ 6,763,794</u>       | <u>\$ 999,946</u> | <u>\$ 55,445,137</u> |

# STARK COUNTY, OHIO

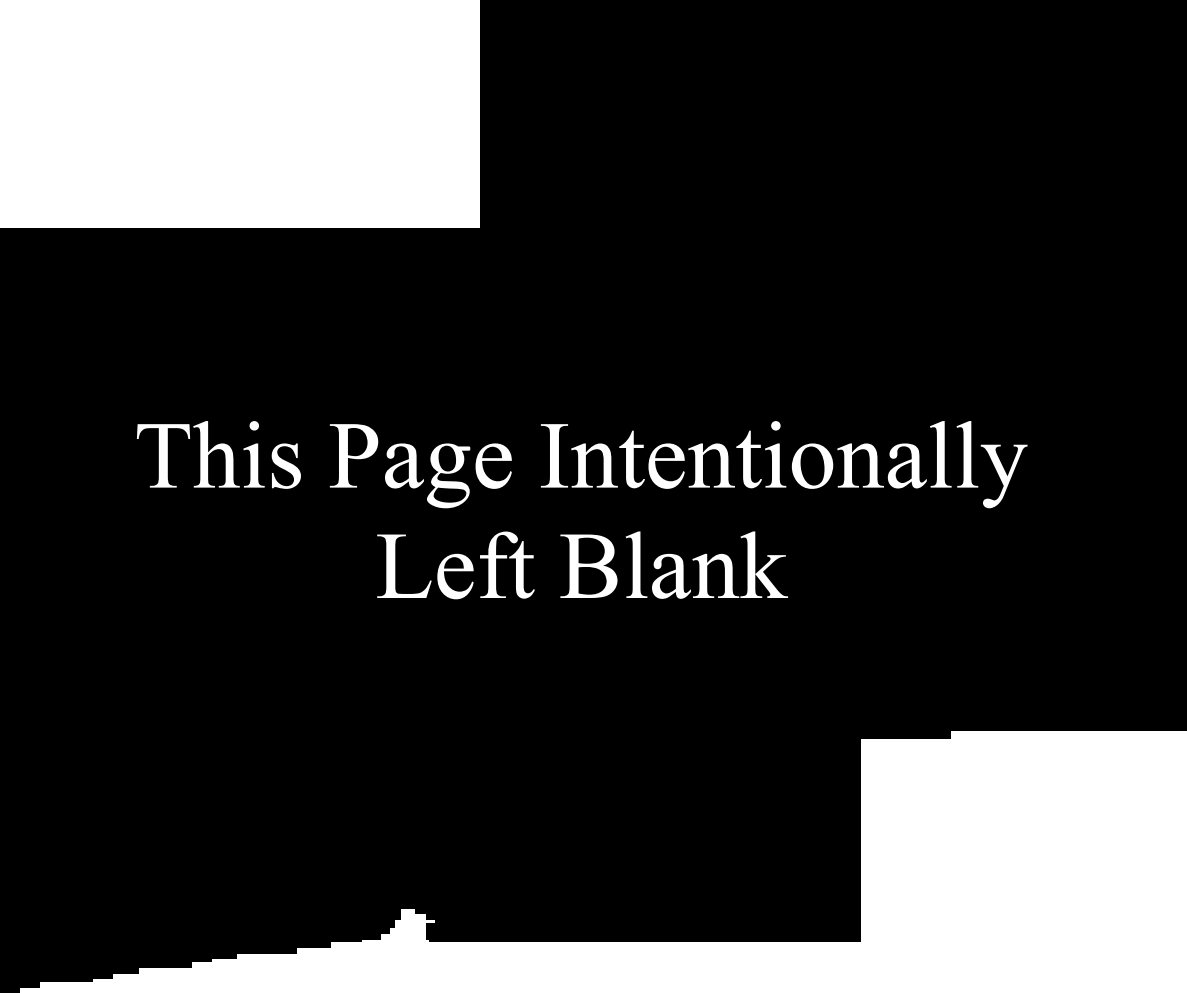
*Combining Balance Sheet*

*Nonmajor Debt Service Funds*

*December 31, 2020*

|                                                                            | Special<br>Assessment<br>Bond<br>Retirement | General<br>Obligation<br>Bond<br>Retirement | Total                      |
|----------------------------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------|
| <b><i>Assets</i></b>                                                       |                                             |                                             |                            |
| Equity and Pooled Cash and Investments                                     | \$ 66,094                                   | \$ 115,000                                  | \$ 181,094                 |
| Special Assessments Receivable                                             | 2,097,800                                   | -                                           | 2,097,800                  |
| Interfund Receivable                                                       | 10,029                                      | -                                           | 10,029                     |
| <b><i>Total Assets</i></b>                                                 | <u><u>\$ 2,173,923</u></u>                  | <u><u>\$ 115,000</u></u>                    | <u><u>\$ 2,288,923</u></u> |
| <b><i>Deferred Inflows of Resources</i></b>                                |                                             |                                             |                            |
| Unavailable Revenue                                                        | <u>\$ 2,097,800</u>                         | <u>\$ -</u>                                 | <u>\$ 2,097,800</u>        |
| <b><i>Fund Balances</i></b>                                                |                                             |                                             |                            |
| Restricted                                                                 | <u>76,123</u>                               | <u>115,000</u>                              | <u>191,123</u>             |
| <b><i>Total Deferred Inflows of<br/>of Resources and Fund Balances</i></b> | <u><u>\$ 2,173,923</u></u>                  | <u><u>\$ 115,000</u></u>                    | <u><u>\$ 2,288,923</u></u> |





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# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2020

|                                                                               | Jail Capital<br>Improvements | Board of<br>Developmental<br>Disabilities<br>Capital | Ditch<br>Maintenance | Engineer's<br>Construction | Permanent<br>Improvement |
|-------------------------------------------------------------------------------|------------------------------|------------------------------------------------------|----------------------|----------------------------|--------------------------|
| <b>Assets</b>                                                                 |                              |                                                      |                      |                            |                          |
| Equity and Pooled Cash and Investments                                        | \$ 6,775                     | \$ 14,382                                            | \$ 5,877             | \$ -                       | \$ 13,178,393            |
| Cash and Investments with Escrow Agents                                       | -                            | -                                                    | -                    | -                          | 98,699                   |
| Accounts Receivable                                                           | -                            | -                                                    | 12,406               | -                          | -                        |
| Intergovernmental Receivable                                                  | -                            | -                                                    | -                    | 285,252                    | -                        |
| Revenue in Lieu of Taxes Receivable                                           | -                            | -                                                    | -                    | -                          | -                        |
| <b>Total Assets</b>                                                           | <u>\$ 6,775</u>              | <u>\$ 14,382</u>                                     | <u>\$ 18,283</u>     | <u>\$ 285,252</u>          | <u>\$ 13,277,092</u>     |
| <b>Liabilities</b>                                                            |                              |                                                      |                      |                            |                          |
| Contracts Payable                                                             | \$ -                         | \$ -                                                 | \$ -                 | \$ 311,369                 | \$ 439,791               |
| Retainage Payable                                                             | -                            | -                                                    | -                    | -                          | 98,699                   |
| <b>Total Liabilities</b>                                                      | <u>-</u>                     | <u>-</u>                                             | <u>-</u>             | <u>311,369</u>             | <u>538,490</u>           |
| <b>Deferred Inflows of Resources</b>                                          |                              |                                                      |                      |                            |                          |
| Unavailable Revenue                                                           | -                            | -                                                    | -                    | 27,781                     | -                        |
| Revenue in Lieu of Taxes                                                      | -                            | -                                                    | -                    | -                          | -                        |
| <b>Total Deferred Inflows of Resources</b>                                    | <u>-</u>                     | <u>-</u>                                             | <u>-</u>             | <u>27,781</u>              | <u>-</u>                 |
| <b>Fund Balances</b>                                                          |                              |                                                      |                      |                            |                          |
| Restricted                                                                    | -                            | 14,382                                               | 18,283               | -                          | -                        |
| Committed                                                                     | -                            | -                                                    | -                    | -                          | 12,738,602               |
| Assigned                                                                      | 6,775                        | -                                                    | -                    | -                          | -                        |
| Unassigned                                                                    | -                            | -                                                    | -                    | (53,898)                   | -                        |
| <b>Total Fund Balances (Deficits)</b>                                         | <u>6,775</u>                 | <u>14,382</u>                                        | <u>18,283</u>        | <u>(53,898)</u>            | <u>12,738,602</u>        |
| <b>Total Liabilities, Deferred Inflows of<br/>Resources and Fund Balances</b> | <u>\$ 6,775</u>              | <u>\$ 14,382</u>                                     | <u>\$ 18,283</u>     | <u>\$ 285,252</u>          | <u>\$ 13,277,092</u>     |

| JFS Capital<br>Projects | The Venue<br>TIF Fund | Total                |
|-------------------------|-----------------------|----------------------|
| \$ 292,060              | \$ 589,503            | \$ 14,086,990        |
| -                       | -                     | 98,699               |
| -                       | -                     | 12,406               |
| -                       | -                     | 285,252              |
| -                       | 224,346               | 224,346              |
| <u>\$ 292,060</u>       | <u>\$ 813,849</u>     | <u>\$ 14,707,693</u> |

|      |      |            |
|------|------|------------|
| \$ - | \$ - | \$ 751,160 |
| -    | -    | 98,699     |
| -    | -    | 849,859    |

|   |         |         |
|---|---------|---------|
| - | -       | 27,781  |
| - | 224,346 | 224,346 |
| - | 224,346 | 252,127 |

|                |                |                   |
|----------------|----------------|-------------------|
| 292,060        | 589,503        | 914,228           |
| -              | -              | 12,738,602        |
| -              | -              | 6,775             |
| -              | -              | (53,898)          |
| <u>292,060</u> | <u>589,503</u> | <u>13,605,707</u> |

|                   |                   |                      |
|-------------------|-------------------|----------------------|
| <u>\$ 292,060</u> | <u>\$ 813,849</u> | <u>\$ 14,707,693</u> |
|-------------------|-------------------|----------------------|

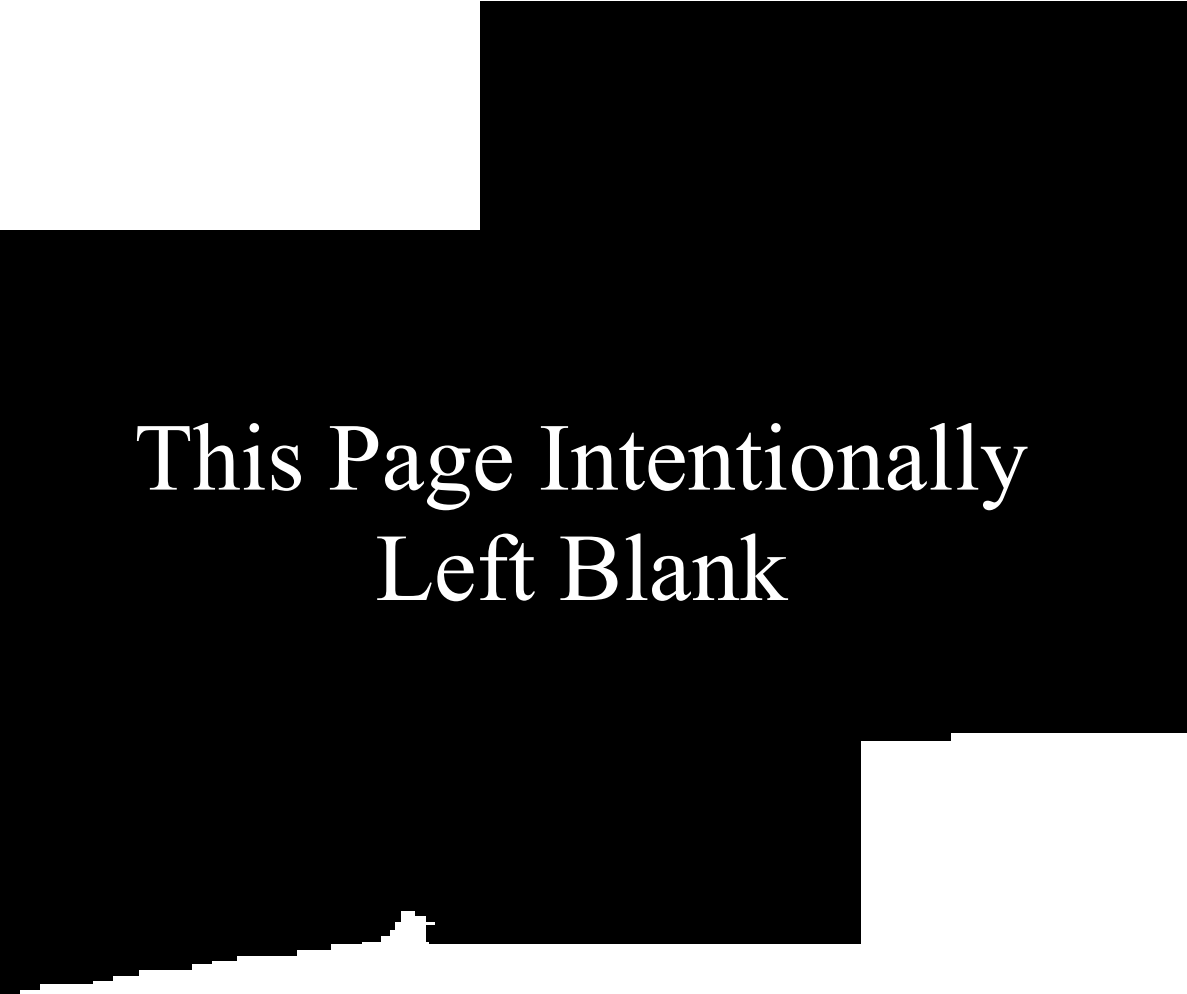
# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2020

|                                                                      | Nonmajor<br>Special<br>Revenue<br>Funds | Nonmajor<br>Debt<br>Service<br>Fund | Nonmajor<br>Capital<br>Projects<br>Funds | Total<br>Nonmajor<br>Governmental<br>Funds |
|----------------------------------------------------------------------|-----------------------------------------|-------------------------------------|------------------------------------------|--------------------------------------------|
| <b>Revenues</b>                                                      |                                         |                                     |                                          |                                            |
| Property Taxes                                                       | \$ 617,444                              | \$ -                                | \$ -                                     | \$ 617,444                                 |
| Sales and Use Taxes                                                  | 3,925,625                               | -                                   | -                                        | 3,925,625                                  |
| Other Local Taxes                                                    | 1,897,020                               | -                                   | -                                        | 1,897,020                                  |
| Revenue in Lieu of Taxes                                             | -                                       | -                                   | 213,357                                  | 213,357                                    |
| Special Assessments                                                  | -                                       | 359,636                             | -                                        | 359,636                                    |
| Charges for Services                                                 | 7,685,741                               | -                                   | 12,406                                   | 7,698,147                                  |
| Licenses and Permits                                                 | 440,267                                 | -                                   | -                                        | 440,267                                    |
| Fines and Forfeitures                                                | 388,643                                 | -                                   | -                                        | 388,643                                    |
| Intergovernmental                                                    | 38,957,330                              | -                                   | 5,538,037                                | 44,495,367                                 |
| Interest                                                             | 5,623                                   | 322                                 | -                                        | 5,945                                      |
| Other                                                                | 636,053                                 | -                                   | 250,325                                  | 886,378                                    |
| <b>Total Revenues</b>                                                | <u>54,553,746</u>                       | <u>359,958</u>                      | <u>6,014,125</u>                         | <u>60,927,829</u>                          |
| <b>Expenditures</b>                                                  |                                         |                                     |                                          |                                            |
| Current:                                                             |                                         |                                     |                                          |                                            |
| General Government:                                                  |                                         |                                     |                                          |                                            |
| Legislative and Executive                                            | 8,605,488                               | 3,629                               | -                                        | 8,609,117                                  |
| Judicial                                                             | 3,612,793                               | -                                   | -                                        | 3,612,793                                  |
| Public Safety                                                        | 18,026,261                              | -                                   | -                                        | 18,026,261                                 |
| Public Works                                                         | 18,694,724                              | -                                   | -                                        | 18,694,724                                 |
| Health                                                               | 1,093,369                               | -                                   | -                                        | 1,093,369                                  |
| Human Services                                                       | 784,084                                 | -                                   | -                                        | 784,084                                    |
| Capital Outlay                                                       | -                                       | -                                   | 10,554,360                               | 10,554,360                                 |
| Debt Service:                                                        |                                         |                                     |                                          |                                            |
| Principal Retirement                                                 | 109,981                                 | 1,456,954                           | -                                        | 1,566,935                                  |
| Interest and Fiscal Charges                                          | -                                       | 518,116                             | -                                        | 518,116                                    |
| <b>Total Expenditures</b>                                            | <u>50,926,700</u>                       | <u>1,978,699</u>                    | <u>10,554,360</u>                        | <u>63,459,759</u>                          |
| <b>Excess (Deficiency) of Revenues Over<br/>(Under) Expenditures</b> | <u>3,627,046</u>                        | <u>(1,618,741)</u>                  | <u>(4,540,235)</u>                       | <u>(2,531,930)</u>                         |
| <b>Other Financing Sources</b>                                       |                                         |                                     |                                          |                                            |
| Issuance of OPWC Loans                                               | -                                       | -                                   | 608,547                                  | 608,547                                    |
| Transfers In                                                         | -                                       | 1,556,431                           | 5,090,000                                | 6,646,431                                  |
| <b>Total Other Financing Sources</b>                                 | <u>-</u>                                | <u>1,556,431</u>                    | <u>5,698,547</u>                         | <u>7,254,978</u>                           |
| <b>Net Change in Fund Balances</b>                                   | 3,627,046                               | (62,310)                            | 1,158,312                                | 4,723,048                                  |
| <b>Fund Balances Beginning of Year</b>                               | <u>32,793,784</u>                       | <u>253,433</u>                      | <u>12,447,395</u>                        | <u>45,494,612</u>                          |
| <b>Fund Balances End of Year</b>                                     | <u>\$ 36,420,830</u>                    | <u>\$ 191,123</u>                   | <u>\$ 13,605,707</u>                     | <u>\$ 50,217,660</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, 2020

|                                                                      | Victim<br>Assistance | Youth<br>Services   | County CARES<br>Act Grant | Pass Through<br>Grants | HOME<br>Program     |
|----------------------------------------------------------------------|----------------------|---------------------|---------------------------|------------------------|---------------------|
| <b>Revenues</b>                                                      |                      |                     |                           |                        |                     |
| Property Taxes                                                       | \$ -                 | \$ -                | \$ -                      | \$ -                   | \$ -                |
| Sales and Use Taxes                                                  | -                    | -                   | -                         | -                      | -                   |
| Other Local Taxes                                                    | -                    | -                   | -                         | -                      | -                   |
| Charges for Services                                                 | -                    | -                   | -                         | 67,285                 | -                   |
| Licenses and Permits                                                 | -                    | -                   | -                         | -                      | -                   |
| Fines and Forfeitures                                                | -                    | -                   | -                         | -                      | -                   |
| Intergovernmental                                                    | 355,407              | 2,035,371           | 14,107,097                | -                      | 499,009             |
| Interest                                                             | -                    | -                   | -                         | -                      | -                   |
| Other                                                                | -                    | -                   | -                         | -                      | 10,209              |
| <b>Total Revenues</b>                                                | <u>355,407</u>       | <u>2,035,371</u>    | <u>14,107,097</u>         | <u>67,285</u>          | <u>509,218</u>      |
| <b>Expenditures</b>                                                  |                      |                     |                           |                        |                     |
| Current:                                                             |                      |                     |                           |                        |                     |
| General Government:                                                  |                      |                     |                           |                        |                     |
| Legislative and Executive                                            | -                    | -                   | 1,588,164                 | -                      | -                   |
| Judicial                                                             | -                    | -                   | 652,727                   | -                      | -                   |
| Public Safety                                                        | -                    | 1,955,744           | 11,535,356                | 67,253                 | -                   |
| Public Works                                                         | -                    | -                   | 27,527                    | -                      | 530,721             |
| Health                                                               | -                    | -                   | 222,811                   | -                      | -                   |
| Human Services                                                       | 374,751              | -                   | 80,512                    | -                      | -                   |
| Debt Service:                                                        |                      |                     |                           |                        |                     |
| Principal Retirement                                                 | -                    | -                   | -                         | -                      | -                   |
| <b>Total Expenditures</b>                                            | <u>374,751</u>       | <u>1,955,744</u>    | <u>14,107,097</u>         | <u>67,253</u>          | <u>530,721</u>      |
| <b>Excess (Deficiency) of Revenues Over<br/>(Under) Expenditures</b> | <u>(19,344)</u>      | <u>79,627</u>       | <u>-</u>                  | <u>32</u>              | <u>(21,503)</u>     |
| <b>Net Change in Fund Balances</b>                                   | (19,344)             | 79,627              | -                         | 32                     | (21,503)            |
| <b>Fund Balances Beginning of Year</b>                               | <u>148,324</u>       | <u>1,000,568</u>    | <u>-</u>                  | <u>4,293</u>           | <u>1,669,676</u>    |
| <b>Fund Balances End of Year</b>                                     | <u>\$ 128,980</u>    | <u>\$ 1,080,195</u> | <u>\$ -</u>               | <u>\$ 4,325</u>        | <u>\$ 1,648,173</u> |

| 911<br>System       | Child Assault<br>Prosecution | Community<br>Development | Coroner<br>Laboratory | Computer<br>Technology | Delinquent<br>Tax Assessment<br>and Collection | Dog and<br>Kennel |
|---------------------|------------------------------|--------------------------|-----------------------|------------------------|------------------------------------------------|-------------------|
| \$ 617,444          | \$ -                         | \$ -                     | \$ -                  | \$ -                   | \$ -                                           | \$ -              |
| -                   | -                            | -                        | -                     | -                      | -                                              | -                 |
| -                   | -                            | -                        | -                     | -                      | -                                              | -                 |
| -                   | -                            | 2,000                    | 21,329                | 1,290,617              | 800,420                                        | 819,680           |
| -                   | -                            | -                        | -                     | -                      | -                                              | -                 |
| -                   | -                            | -                        | -                     | -                      | -                                              | 7,950             |
| 875,809             | 328,821                      | 1,499,397                | -                     | 249,492                | 62,626                                         | -                 |
| -                   | -                            | 1,166                    | -                     | -                      | -                                              | -                 |
| 2,252               | -                            | 698                      | -                     | 115,093                | 136,267                                        | 11,215            |
| <u>1,495,505</u>    | <u>328,821</u>               | <u>1,503,261</u>         | <u>21,329</u>         | <u>1,655,202</u>       | <u>999,313</u>                                 | <u>838,845</u>    |
| -                   | -                            | -                        | -                     | -                      | 835,183                                        | -                 |
| -                   | -                            | -                        | -                     | 1,717,135              | -                                              | -                 |
| 1,038,851           | -                            | -                        | 53,149                | -                      | -                                              | -                 |
| -                   | -                            | 1,435,621                | -                     | -                      | -                                              | -                 |
| -                   | -                            | -                        | -                     | -                      | -                                              | 870,558           |
| -                   | 328,821                      | -                        | -                     | -                      | -                                              | -                 |
| -                   | -                            | -                        | -                     | -                      | -                                              | -                 |
| <u>1,038,851</u>    | <u>328,821</u>               | <u>1,435,621</u>         | <u>53,149</u>         | <u>1,717,135</u>       | <u>835,183</u>                                 | <u>870,558</u>    |
| <u>456,654</u>      | <u>-</u>                     | <u>67,640</u>            | <u>(31,820)</u>       | <u>(61,933)</u>        | <u>164,130</u>                                 | <u>(31,713)</u>   |
| 456,654             | -                            | 67,640                   | (31,820)              | (61,933)               | 164,130                                        | (31,713)          |
| <u>6,212,298</u>    | <u>-</u>                     | <u>1,797,995</u>         | <u>399,041</u>        | <u>3,538,352</u>       | <u>1,265,585</u>                               | <u>530,749</u>    |
| <u>\$ 6,668,952</u> | <u>\$ -</u>                  | <u>\$ 1,865,635</u>      | <u>\$ 367,221</u>     | <u>\$ 3,476,419</u>    | <u>\$ 1,429,715</u>                            | <u>\$ 499,036</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, 2020

|                                                                      | Motel<br>Tax      | Immobilization<br>and<br>Impoundment | In-Home<br>Detention | Motor<br>Vehicle and<br>Gas Tax | Municipal<br>Road   |
|----------------------------------------------------------------------|-------------------|--------------------------------------|----------------------|---------------------------------|---------------------|
| <b>Revenues</b>                                                      |                   |                                      |                      |                                 |                     |
| Property Taxes                                                       | \$ -              | \$ -                                 | \$ -                 | \$ -                            | \$ -                |
| Sales and Use Taxes                                                  | -                 | -                                    | -                    | 3,925,625                       | -                   |
| Other Local Taxes                                                    | 1,897,020         | -                                    | -                    | -                               | -                   |
| Charges for Services                                                 | -                 | 300                                  | -                    | 7,150                           | -                   |
| Licenses and Permits                                                 | -                 | -                                    | -                    | 206,753                         | -                   |
| Fines and Forfeitures                                                | -                 | -                                    | -                    | 50,959                          | -                   |
| Intergovernmental                                                    | -                 | -                                    | -                    | 12,680,647                      | 721,608             |
| Interest                                                             | -                 | -                                    | -                    | 1,951                           | -                   |
| Other                                                                | -                 | -                                    | -                    | 264,157                         | -                   |
| <b>Total Revenues</b>                                                | <u>1,897,020</u>  | <u>300</u>                           | <u>-</u>             | <u>17,137,242</u>               | <u>721,608</u>      |
| <b>Expenditures</b>                                                  |                   |                                      |                      |                                 |                     |
| Current:                                                             |                   |                                      |                      |                                 |                     |
| General Government:                                                  |                   |                                      |                      |                                 |                     |
| Legislative and Executive                                            | 1,467,772         | -                                    | -                    | -                               | -                   |
| Judicial                                                             | -                 | -                                    | -                    | -                               | -                   |
| Public Safety                                                        | -                 | -                                    | -                    | -                               | -                   |
| Public Works                                                         | -                 | -                                    | -                    | 15,866,811                      | 834,044             |
| Health                                                               | -                 | -                                    | -                    | -                               | -                   |
| Human Services                                                       | -                 | -                                    | -                    | -                               | -                   |
| Debt Service:                                                        |                   |                                      |                      |                                 |                     |
| Principal Retirement                                                 | -                 | -                                    | -                    | 109,981                         | -                   |
| <b>Total Expenditures</b>                                            | <u>1,467,772</u>  | <u>-</u>                             | <u>-</u>             | <u>15,976,792</u>               | <u>834,044</u>      |
| <b>Excess (Deficiency) of Revenues Over<br/>(Under) Expenditures</b> | <u>429,248</u>    | <u>300</u>                           | <u>-</u>             | <u>1,160,450</u>                | <u>(112,436)</u>    |
| <b>Net Change in Fund Balances</b>                                   | 429,248           | 300                                  | -                    | 1,160,450                       | (112,436)           |
| <b>Fund Balances Beginning of Year</b>                               | <u>21,573</u>     | <u>51,026</u>                        | <u>428</u>           | <u>5,081,005</u>                | <u>2,600,293</u>    |
| <b>Fund Balances End of Year</b>                                     | <u>\$ 450,821</u> | <u>\$ 51,326</u>                     | <u>\$ 428</u>        | <u>\$ 6,241,455</u>             | <u>\$ 2,487,857</u> |



| Probate<br>Court<br>Conduct<br>Business | Real Estate<br>Assessment | Law<br>Library | BOE Special<br>Election<br>Fund | Probate Court<br>Elder Justice<br>Innovation Grant | Other<br>Public<br>Safety | Other      | Total         |
|-----------------------------------------|---------------------------|----------------|---------------------------------|----------------------------------------------------|---------------------------|------------|---------------|
| \$ -                                    | \$ -                      | \$ -           | \$ -                            | \$ -                                               | \$ -                      | \$ -       | \$ 617,444    |
| -                                       | -                         | -              | -                               | -                                                  | -                         | -          | 3,925,625     |
| -                                       | -                         | -              | -                               | -                                                  | -                         | -          | 1,897,020     |
| 3,356                                   | 4,407,721                 | 9,667          | -                               | -                                                  | 176,648                   | 79,568     | 7,685,741     |
| -                                       | -                         | -              | -                               | -                                                  | 233,514                   | -          | 440,267       |
| -                                       | -                         | 289,807        | -                               | -                                                  | 22,449                    | 17,478     | 388,643       |
| -                                       | 4,813                     | 179,083        | -                               | 30,203                                             | 4,659,297                 | 668,650    | 38,957,330    |
| -                                       | -                         | -              | -                               | -                                                  | 1,960                     | 546        | 5,623         |
| -                                       | 27,935                    | 64,596         | -                               | -                                                  | 3,631                     | -          | 636,053       |
| 3,356                                   | 4,440,469                 | 543,153        | -                               | 30,203                                             | 5,097,499                 | 766,242    | 54,553,746    |
| -                                       | 4,439,291                 | -              | -                               | -                                                  | -                         | 275,078    | 8,605,488     |
| 1,841                                   | -                         | 511,601        | -                               | 35,203                                             | 548,201                   | 146,085    | 3,612,793     |
| -                                       | -                         | -              | -                               | -                                                  | 3,375,067                 | 841        | 18,026,261    |
| -                                       | -                         | -              | -                               | -                                                  | -                         | -          | 18,694,724    |
| -                                       | -                         | -              | -                               | -                                                  | -                         | -          | 1,093,369     |
| -                                       | -                         | -              | -                               | -                                                  | -                         | -          | 784,084       |
| -                                       | -                         | -              | -                               | -                                                  | -                         | -          | 109,981       |
| 1,841                                   | 4,439,291                 | 511,601        | -                               | 35,203                                             | 3,923,268                 | 422,004    | 50,926,700    |
| 1,515                                   | 1,178                     | 31,552         | -                               | (5,000)                                            | 1,174,231                 | 344,238    | 3,627,046     |
| 1,515                                   | 1,178                     | 31,552         | -                               | (5,000)                                            | 1,174,231                 | 344,238    | 3,627,046     |
| 908                                     | 2,640,759                 | 375,747        | 216,585                         | 5,000                                              | 4,844,643                 | 388,936    | 32,793,784    |
| \$ 2,423                                | \$ 2,641,937              | \$ 407,299     | \$ 216,585                      | \$ -                                               | \$ 6,018,874              | \$ 733,174 | \$ 36,420,830 |

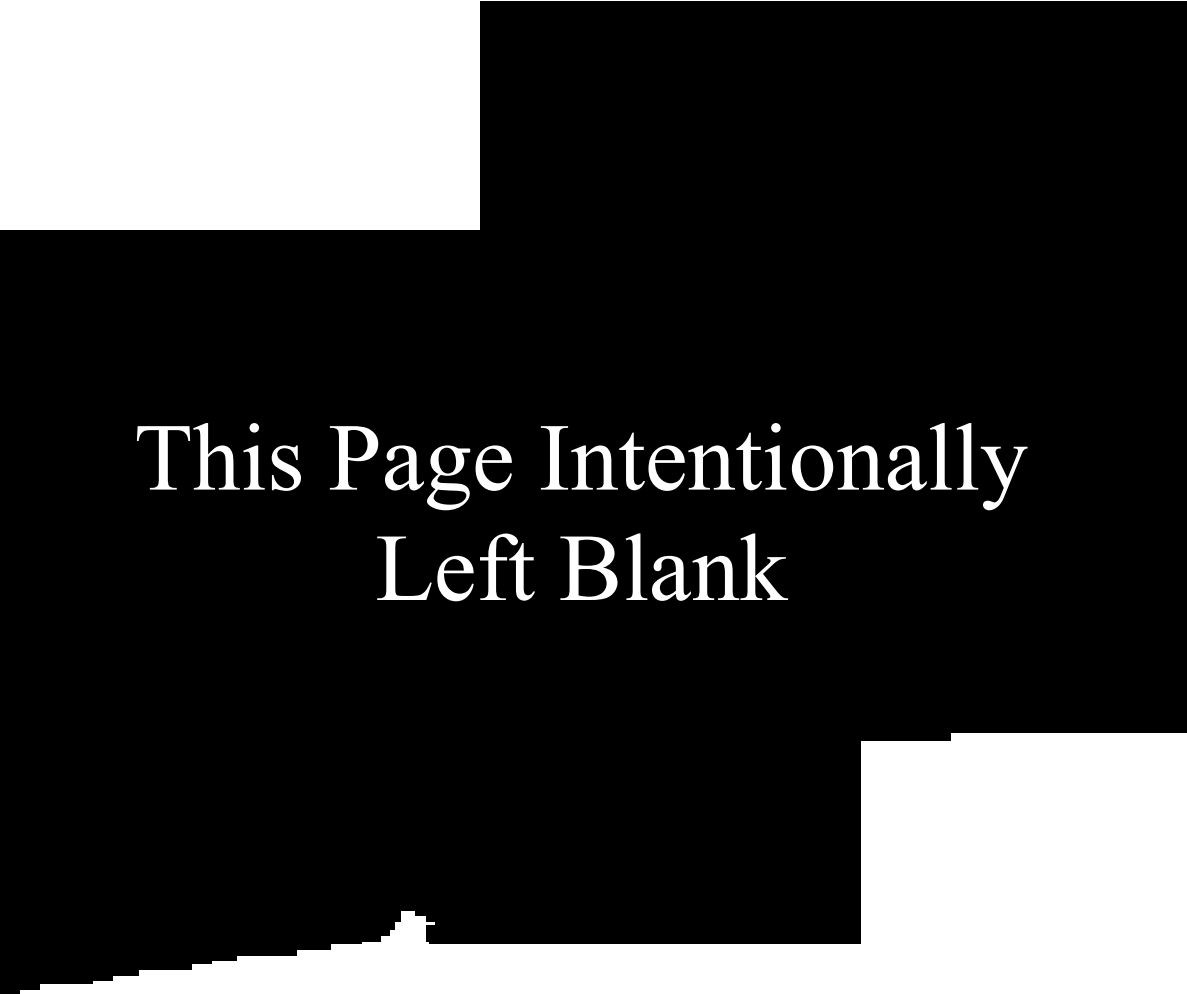
# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2020

|                                                     | Special<br>Assessment<br>Bond<br>Retirement | General<br>Obligation<br>Bond<br>Retirement | Total             |
|-----------------------------------------------------|---------------------------------------------|---------------------------------------------|-------------------|
| <b>Revenues</b>                                     |                                             |                                             |                   |
| Special Assessments                                 | \$ 359,636                                  | \$ -                                        | \$ 359,636        |
| Interest                                            | 322                                         | -                                           | 322               |
| <b>Total Revenues</b>                               | <u>359,958</u>                              | <u>-</u>                                    | <u>359,958</u>    |
| <b>Expenditures</b>                                 |                                             |                                             |                   |
| Current:                                            |                                             |                                             |                   |
| General Government:                                 |                                             |                                             |                   |
| Legislative and Executive                           | 3,629                                       | -                                           | 3,629             |
| Debt Service:                                       |                                             |                                             |                   |
| Principal Retirement                                | 326,954                                     | 1,130,000                                   | 1,456,954         |
| Interest and Fiscal Charges                         | 91,685                                      | 426,431                                     | 518,116           |
| <b>Total Expenditures</b>                           | <u>422,268</u>                              | <u>1,556,431</u>                            | <u>1,978,699</u>  |
| <b>Excess of Revenues Over (Under) Expenditures</b> | (62,310)                                    | (1,556,431)                                 | (1,618,741)       |
| <b>Other Financing Sources</b>                      |                                             |                                             |                   |
| Transfers In                                        | <u>-</u>                                    | <u>1,556,431</u>                            | <u>1,556,431</u>  |
| <b>Net Change in Fund Balances</b>                  | (62,310)                                    | -                                           | (62,310)          |
| <b>Fund Balances Beginning of Year</b>              | <u>138,433</u>                              | <u>115,000</u>                              | <u>253,433</u>    |
| <b>Fund Balances End of Year</b>                    | <u>\$ 76,123</u>                            | <u>\$ 115,000</u>                           | <u>\$ 191,123</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, 2020

|                                                                      | Jail Capital<br>Improvements | Board of<br>Developmental<br>Disabilities<br>Capital | Ditch<br>Maintenance | Engineer's<br>Construction | Permanent<br>Improvement |
|----------------------------------------------------------------------|------------------------------|------------------------------------------------------|----------------------|----------------------------|--------------------------|
| <b>Revenues</b>                                                      |                              |                                                      |                      |                            |                          |
| Revenue in Lieu of Taxes                                             | \$ -                         | \$ -                                                 | \$ -                 | \$ -                       | \$ -                     |
| Charges for Services                                                 | -                            | -                                                    | 12,406               | -                          | -                        |
| Intergovernmental                                                    | -                            | -                                                    | -                    | 5,538,037                  | -                        |
| Other                                                                | -                            | -                                                    | -                    | -                          | 250,325                  |
| <b>Total Revenues</b>                                                | <u>-</u>                     | <u>-</u>                                             | <u>12,406</u>        | <u>5,538,037</u>           | <u>250,325</u>           |
| <b>Expenditures</b>                                                  |                              |                                                      |                      |                            |                          |
| Capital Outlay                                                       | -                            | -                                                    | 89,536               | 6,182,547                  | 4,279,714                |
| <b>Excess (Deficiency) of Revenues Over<br/>(Under) Expenditures</b> | <u>-</u>                     | <u>-</u>                                             | <u>(77,130)</u>      | <u>(644,510)</u>           | <u>(4,029,389)</u>       |
| <b>Other Financing Sources</b>                                       |                              |                                                      |                      |                            |                          |
| Issuance of OPWC Loans                                               | -                            | -                                                    | -                    | 608,547                    | -                        |
| Transfers In                                                         | -                            | -                                                    | 90,000               | -                          | 5,000,000                |
| <b>Total Other Financing Sources</b>                                 | <u>-</u>                     | <u>-</u>                                             | <u>90,000</u>        | <u>608,547</u>             | <u>5,000,000</u>         |
| <b>Net Change in Fund Balances</b>                                   | -                            | -                                                    | 12,870               | (35,963)                   | 970,611                  |
| <b>Fund Balances (Deficits) Beginning of Year</b>                    | <u>6,775</u>                 | <u>14,382</u>                                        | <u>5,413</u>         | <u>(17,935)</u>            | <u>11,767,991</u>        |
| <b>Fund Balances (Deficits) End of Year</b>                          | <u>\$ 6,775</u>              | <u>\$ 14,382</u>                                     | <u>\$ 18,283</u>     | <u>\$ (53,898)</u>         | <u>\$ 12,738,602</u>     |

| <u>JFS Capital<br/>Projects</u> | <u>The Venue<br/>TIF</u> | <u>Total</u>           |
|---------------------------------|--------------------------|------------------------|
| \$ -                            | \$ 213,357               | \$ 213,357             |
| -                               | -                        | 12,406                 |
| -                               | -                        | 5,538,037              |
| -                               | -                        | 250,325                |
| <u>-</u>                        | <u>213,357</u>           | <u>6,014,125</u>       |
| <br>-                           | <br>2,563                | <br>10,554,360         |
| <br><u>-</u>                    | <br><u>210,794</u>       | <br><u>(4,540,235)</u> |
| <br>-                           | <br>-                    | <br>608,547            |
| -                               | -                        | 5,090,000              |
| <u>-</u>                        | <u>-</u>                 | <u>5,698,547</u>       |
| <br>-                           | <br>210,794              | <br>1,158,312          |
| <u>292,060</u>                  | <u>378,709</u>           | <u>12,447,395</u>      |
| <u>\$ 292,060</u>               | <u>\$ 589,503</u>        | <u>\$ 13,605,707</u>   |

## STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Enterprise Funds  
For the Year Ended December 31, 2020*

### *Nonmajor Enterprise Funds*

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

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

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

# STARK COUNTY, OHIO

Combining Statement of Net Position

Nonmajor Enterprise Funds

December 31, 2020

|                                                       | Enterprise Funds    |                       |                     |
|-------------------------------------------------------|---------------------|-----------------------|---------------------|
|                                                       | Water               | Sheriff's<br>Webcheck | Total               |
| <b>Assets</b>                                         |                     |                       |                     |
| <b>Current Assets</b>                                 |                     |                       |                     |
| Equity in Pooled Cash and Investments                 | \$ 907,459          | \$ 278,420            | \$ 1,185,879        |
| Cash and Cash Investments in Segregated Accounts      | 17,008              | -                     | 17,008              |
| Accounts Receivable                                   | 72,691              | -                     | 72,691              |
| <b>Total Current Assets</b>                           | <u>997,158</u>      | <u>278,420</u>        | <u>1,275,578</u>    |
| <b>Noncurrent Assets</b>                              |                     |                       |                     |
| Depreciable Capital Assets, Net                       | 5,689,554           | -                     | 5,689,554           |
| <b>Total Assets</b>                                   | <u>6,686,712</u>    | <u>278,420</u>        | <u>6,965,132</u>    |
| <b>Deferred Outflows of Resources</b>                 |                     |                       |                     |
| Pension                                               | 68,384              | -                     | 68,384              |
| OPEB                                                  | 46,975              | -                     | 46,975              |
| <b>Total Deferred Outflows of Resources</b>           | <u>115,359</u>      | <u>-</u>              | <u>115,359</u>      |
| <b>Liabilities</b>                                    |                     |                       |                     |
| <b>Current Liabilities</b>                            |                     |                       |                     |
| Accounts Payable                                      | 67,278              | -                     | 67,278              |
| Accrued Wages                                         | 9,131               | -                     | 9,131               |
| Intergovernmental Payable                             | 1,673               | 2,412                 | 4,085               |
| Compensated Absences Payable                          | 7,476               | -                     | 7,476               |
| <b>Total Current Liabilities</b>                      | <u>85,558</u>       | <u>2,412</u>          | <u>87,970</u>       |
| <b>Long-Term Liabilities</b>                          |                     |                       |                     |
| Compensated Absences Payable - Net of Current Portion | 17,087              | -                     | 17,087              |
| Net Pension Liability                                 | 231,496             | -                     | 231,496             |
| Net OPEB Liability                                    | 159,222             | -                     | 159,222             |
| <b>Total Long-Term Liabilities</b>                    | <u>407,805</u>      | <u>-</u>              | <u>407,805</u>      |
| <b>Total Liabilities</b>                              | <u>493,363</u>      | <u>2,412</u>          | <u>495,775</u>      |
| <b>Deferred Inflows of Resources</b>                  |                     |                       |                     |
| Pension                                               | 55,350              | -                     | 55,350              |
| OPEB                                                  | 26,477              | -                     | 26,477              |
| <b>Total Deferred Inflows of Resources</b>            | <u>81,827</u>       | <u>-</u>              | <u>81,827</u>       |
| <b>Net Position</b>                                   |                     |                       |                     |
| Net Investment in Capital Assets                      | 5,689,554           | -                     | 5,689,554           |
| Unrestricted                                          | 537,327             | 276,008               | 813,335             |
| <b>Total Net Position</b>                             | <u>\$ 6,226,881</u> | <u>\$ 276,008</u>     | <u>\$ 6,502,889</u> |

# STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2020

|                                          | Enterprise Funds           |                          |                            |
|------------------------------------------|----------------------------|--------------------------|----------------------------|
|                                          | Water                      | Sheriff's<br>Webcheck    | Total                      |
| <b>Operating Revenues</b>                |                            |                          |                            |
| Charges for Services                     | \$ 873,248                 | \$ 31,105                | \$ 904,353                 |
| <b>Operating Expenses</b>                |                            |                          |                            |
| Personal Services                        | 339,918                    | 1,206                    | 341,124                    |
| Contractual Services                     | 437,831                    | -                        | 437,831                    |
| Materials and Supplies                   | 11,671                     | -                        | 11,671                     |
| Depreciation                             | 203,348                    | -                        | 203,348                    |
| Other                                    | 91                         | 12,378                   | 12,469                     |
| <b>Total Operating Expenses</b>          | <u>992,859</u>             | <u>13,584</u>            | <u>1,006,443</u>           |
| <b>Operating Income (Loss)</b>           | <u>(119,611)</u>           | <u>17,521</u>            | <u>(102,090)</u>           |
| <b>Non-Operating Revenues (Expenses)</b> |                            |                          |                            |
| Intergovernmental                        | <u>-</u>                   | <u>8,000</u>             | <u>8,000</u>               |
| <b>Change in Net Position</b>            | <u>(119,611)</u>           | <u>25,521</u>            | <u>(94,090)</u>            |
| <b>Net Position Beginning of Year</b>    | <u>6,346,492</u>           | <u>250,487</u>           | <u>6,596,979</u>           |
| <b>Net Position End of Year</b>          | <u><u>\$ 6,226,881</u></u> | <u><u>\$ 276,008</u></u> | <u><u>\$ 6,502,889</u></u> |



# STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2020

|                                                                                                             | Water               | Sheriff's<br>Webcheck | Total               |
|-------------------------------------------------------------------------------------------------------------|---------------------|-----------------------|---------------------|
| <b><i>Cash Flows from Operating Activities</i></b>                                                          |                     |                       |                     |
| Cash Received from Customers                                                                                | \$ 859,605          | \$ 31,105             | \$ 890,710          |
| Cash Payments to Employees for Services and Benefits                                                        | (258,790)           | -                     | (258,790)           |
| Cash Payments to Suppliers for Goods and Services                                                           | (9,663)             | -                     | (9,663)             |
| Cash Payments for Contractual Services                                                                      | (435,553)           | -                     | (435,553)           |
| Other Cash Payments                                                                                         | (91)                | (11,172)              | (11,263)            |
| <b><i>Net Cash Provided by Operating Activities</i></b>                                                     | <u>155,508</u>      | <u>19,933</u>         | <u>175,441</u>      |
| <b><i>Cash Flows from Noncapital Financing Activities</i></b>                                               |                     |                       |                     |
| Operating Grants                                                                                            | -                   | 8,000                 | 8,000               |
| <b><i>Net Increase in Cash and Investments</i></b>                                                          | 155,508             | 27,933                | 183,441             |
| <b><i>Cash and Investments Beginning of Year</i></b>                                                        | <u>768,959</u>      | <u>250,487</u>        | <u>1,019,446</u>    |
| <b><i>Cash and Investments End of Year</i></b>                                                              | <u>\$ 924,467</u>   | <u>\$ 278,420</u>     | <u>\$ 1,202,887</u> |
| <b><i>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</i></b>        |                     |                       |                     |
| <b><i>Operating Income (Loss)</i></b>                                                                       | <u>\$ (119,611)</u> | <u>\$ 17,521</u>      | <u>\$ (102,090)</u> |
| <b><i>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</i></b> |                     |                       |                     |
| Depreciation Expense                                                                                        | 203,348             | -                     | 203,348             |
| (Increase) Decrease in Assets:                                                                              |                     |                       |                     |
| Accounts Receivable                                                                                         | (11,635)            | -                     | (11,635)            |
| Deferred Outflows - Pension/OPEB                                                                            | 105,651             | -                     | 105,651             |
| Increase (Decrease) in Liabilities:                                                                         |                     |                       |                     |
| Accounts Payable                                                                                            | 2,278               | -                     | 2,278               |
| Accrued Wages                                                                                               | (774)               | -                     | (774)               |
| Compensated Absences Payable                                                                                | 1,083               | -                     | 1,083               |
| Intergovernmental Payable                                                                                   | (67)                | 2,412                 | 2,345               |
| Deferred Inflows - Pension/OPEB                                                                             | 75,046              | -                     | 75,046              |
| Net Pension Liability                                                                                       | (102,243)           | -                     | (102,243)           |
| Net OPEB Liability                                                                                          | 2,432               | -                     | 2,432               |
| <b><i>Net Cash Provided by Operating Activities</i></b>                                                     | <u>\$ 155,508</u>   | <u>\$ 19,933</u>      | <u>\$ 175,441</u>   |

## STARK COUNTY, OHIO

*Fund Descriptions – Internal Service Funds  
For the Year Ended December 31, 2020*

### 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, 2020

|                                                       | Internal Service  |                          |                   |
|-------------------------------------------------------|-------------------|--------------------------|-------------------|
|                                                       | Self<br>Insurance | Workers'<br>Compensation | Total             |
| <b>Assets</b>                                         |                   |                          |                   |
| <b>Current Assets</b>                                 |                   |                          |                   |
| Equity in Pooled Cash and Investments                 | \$ 7,191,209      | \$ 8,421,793             | \$ 15,613,002     |
| Accounts Receivable                                   | 139,488           | -                        | 139,488           |
| Intergovernmental Receivable                          | 11,722            | -                        | 11,722            |
| Prepaid Items                                         | -                 | 586,124                  | 586,124           |
| <b>Total Assets</b>                                   | <b>7,342,419</b>  | <b>9,007,917</b>         | <b>16,350,336</b> |
| <b>Deferred Outflows of Resources</b>                 |                   |                          |                   |
| Pension                                               | 18,080            | 18,080                   | 36,160            |
| OPEB                                                  | 12,604            | 12,604                   | 25,208            |
| <b>Total Deferred Outflows of Resources</b>           | <b>30,684</b>     | <b>30,684</b>            | <b>61,368</b>     |
| <b>Liabilities</b>                                    |                   |                          |                   |
| <b>Current Liabilities</b>                            |                   |                          |                   |
| Accounts Payable                                      | 8,125             | 9,125                    | 17,250            |
| Accrued Wages                                         | 7,541             | 7,245                    | 14,786            |
| Intergovernmental Payable                             | 1,211             | 1,280                    | 2,491             |
| Claims Payable                                        | 2,174,889         | 12,060                   | 2,186,949         |
| <b>Total Current Liabilities</b>                      | <b>2,191,766</b>  | <b>29,710</b>            | <b>2,221,476</b>  |
| <b>Long-Term Liabilities:</b>                         |                   |                          |                   |
| Compensated Absences Payable - Net of Current Portion | 21,773            | 17,700                   | 39,473            |
| Claims Payable - Net of Current Portion               | -                 | 500,051                  | 500,051           |
| Net Pension Liability                                 | 115,748           | 115,748                  | 231,496           |
| Net OPEB Liability                                    | 79,611            | 79,611                   | 159,222           |
| <b>Total Long-Term Liabilities</b>                    | <b>217,132</b>    | <b>713,110</b>           | <b>930,242</b>    |
| <b>Total Liabilities</b>                              | <b>2,408,898</b>  | <b>742,820</b>           | <b>3,151,718</b>  |
| <b>Deferred Inflows of Resources</b>                  |                   |                          |                   |
| Pension                                               | 109,296           | 28,348                   | 137,644           |
| OPEB                                                  | 59,697            | 13,703                   | 73,400            |
| <b>Total Deferred Inflows of Resources</b>            | <b>168,993</b>    | <b>42,051</b>            | <b>211,044</b>    |
| <b>Net Position</b>                                   |                   |                          |                   |
| Unrestricted                                          | \$ 4,795,212      | \$ 8,253,730             | \$ 13,048,942     |

# STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2020

|                                         | Internal Service    |                          |                      |
|-----------------------------------------|---------------------|--------------------------|----------------------|
|                                         | Self<br>Insurance   | Workers'<br>Compensation | Total                |
| <b>Operating Revenues</b>               |                     |                          |                      |
| Charges for Services                    | \$ 25,916,734       | \$ -                     | \$ 25,916,734        |
| Other                                   | 4,070,453           | 5,939,163                | 10,009,616           |
| <b>Total Operating Revenues</b>         | <u>29,987,187</u>   | <u>5,939,163</u>         | <u>35,926,350</u>    |
| <b>Operating Expenses</b>               |                     |                          |                      |
| Personal Services                       | 147,539             | 191,871                  | 339,410              |
| Contractual Services                    | 1,547,157           | 774,064                  | 2,321,221            |
| Claims                                  | 26,638,826          | -                        | 26,638,826           |
| Change in Workers Compensation Estimate | -                   | (137,517)                | (137,517)            |
| Other                                   | 8,775               | -                        | 8,775                |
| <b>Total Operating Expenses</b>         | <u>28,342,297</u>   | <u>828,418</u>           | <u>29,170,715</u>    |
| <b>Change in Net Position</b>           | 1,644,890           | 5,110,745                | 6,755,635            |
| <b>Net Position Beginning of Year</b>   | <u>3,150,322</u>    | <u>3,142,985</u>         | <u>6,293,307</u>     |
| <b>Net Position End of Year</b>         | <u>\$ 4,795,212</u> | <u>\$ 8,253,730</u>      | <u>\$ 13,048,942</u> |

# STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2020

|                                                                                                          | Self<br>Insurance   | Workers'<br>Compensation | Total                |
|----------------------------------------------------------------------------------------------------------|---------------------|--------------------------|----------------------|
| <b><i>Cash Flows from Operating Activities</i></b>                                                       |                     |                          |                      |
| Cash Received from Interfund Services Provided                                                           | \$ 25,916,734       | \$ -                     | \$ 25,916,734        |
| Cash Received from Other Operating Receipts                                                              | 4,445,392           | 5,958,479                | 10,403,871           |
| Cash Payments to Employees for Services and Benefits                                                     | (207,726)           | (171,509)                | (379,235)            |
| Cash Payments for Contractual Services                                                                   | (1,556,160)         | (506,333)                | (2,062,493)          |
| Cash Payments for Claims                                                                                 | (26,218,922)        | (66,472)                 | (26,285,394)         |
| Cash Payments for Other Operating Expenses                                                               | (8,775)             | -                        | (8,775)              |
| <b><i>Net Cash Provided by Operating Activities</i></b>                                                  | <u>2,370,543</u>    | <u>5,214,165</u>         | <u>7,584,708</u>     |
| <b><i>Net Increase in Cash and Investments</i></b>                                                       | 2,370,543           | 5,214,165                | 7,584,708            |
| <b><i>Cash and Investments Beginning of Year</i></b>                                                     | <u>4,820,666</u>    | <u>3,207,628</u>         | <u>8,028,294</u>     |
| <b><i>Cash and Investments End of Year</i></b>                                                           | <u>\$ 7,191,209</u> | <u>\$ 8,421,793</u>      | <u>\$ 15,613,002</u> |
| <b><i>Reconciliation of Operating Income to Net<br/>Cash Provided by Operating Activities</i></b>        |                     |                          |                      |
| <b><i>Operating Income</i></b>                                                                           | <u>\$ 1,644,890</u> | <u>\$ 5,110,745</u>      | <u>\$ 6,755,635</u>  |
| <b><i>Adjustments to Reconcile Operating Income<br/>to Net Cash Provided by Operating Activities</i></b> |                     |                          |                      |
| Increase (Decrease) in Assets:                                                                           |                     |                          |                      |
| Accounts Receivable                                                                                      | 386,661             | 19,316                   | 405,977              |
| Intergovernmental Receivable                                                                             | (11,722)            | -                        | (11,722)             |
| Prepays                                                                                                  | -                   | 258,606                  | 258,606              |
| Deferred Outflows - Pension/OPEB                                                                         | 80,403              | 24,405                   | 104,808              |
| Increase (Decrease) in Liabilities:                                                                      |                     |                          |                      |
| Accounts Payable                                                                                         | (9,003)             | 9,125                    | 122                  |
| Accrued Wages                                                                                            | (1,953)             | 1,192                    | (761)                |
| Intergovernmental Payable                                                                                | (294)               | 203                      | (91)                 |
| Claims Payable                                                                                           | 419,904             | (203,989)                | 215,915              |
| Compensated Absences Payable                                                                             | (737)               | 8,131                    | 7,394                |
| Deferred Inflows - Pension/OPEB                                                                          | 157,564             | 36,336                   | 193,900              |
| Net Pension Liability                                                                                    | (217,991)           | (51,121)                 | (269,112)            |
| Net OPEB Liability                                                                                       | (77,179)            | 1,216                    | (75,963)             |
| <b><i>Net Cash Provided by Operating Activities</i></b>                                                  | <u>\$ 2,370,543</u> | <u>\$ 5,214,165</u>      | <u>\$ 7,584,708</u>  |

## STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds  
For the Year Ended December 31, 2020*

### 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.

### Custodial Funds

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

Undivided Taxes - 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, which include Highway Escrow County, Highway Escrow State, Undivided Estate Tax, Undivided Personal Tax, Trailer Tax, Local Government, Subdivision Auto Registration, Cigarette Tax, Subdivision Tax, and Library and Local Government Support.

Fiscal Agent – To account for the receipts and expenditures of various agencies, which include Stark Council of Governments, Stark-Tuscarawas-Wayne Joint Solid Waste District, Special Emergency Planning, Stark County District Board of Health, Stark County Regional Planning Commission, Multi-County Juvenile Attention System, Stark County Park District, Stark Soil and Water Conservation District, and Stark Regional Community Corrections Center, and Regional Transportation Improvement District.

Court and Miscellaneous Safety - To account for auto title fees, County court, juvenile court and probate court related receipts, and other related fees associated with public safety, which include Child Support, Sexual Offender Registry, Sheriff Inmate Services, Indigent Application, and Jail Commissary.

Other Custodial Funds – To account for smaller custodial funds, which do not fall into one of the previous categories:

- Real Estate Prepayment
- Tax Lien Sale
- Recorder Escrow
- Ohio Elections Commission
- Sumser Trust

# STARK COUNTY, OHIO

*Combining Statement of Net Position*

*Private Purpose Trust Funds*

*December 31, 2020*

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

# Stark County, Ohio

## Combining Statement of Net Position

### Custodial Funds

December 31, 2020

|                                                                 | Undivided<br>Taxes   | Fiscal<br>Agent      | Court and<br>Miscellaneous<br>Safety | Other<br>Custodial | Total                |
|-----------------------------------------------------------------|----------------------|----------------------|--------------------------------------|--------------------|----------------------|
| <b>Assets</b>                                                   |                      |                      |                                      |                    |                      |
| Equity in Pooled Cash and Investments                           | \$ 14,166,300        | \$ 14,011,785        | \$ 2,216,978                         | \$ 1,102,752       | \$ 31,497,815        |
| Cash and Investments in Segregated Accounts                     | -                    | -                    | 1,947,518                            | -                  | 1,947,518            |
| Intergovernmental Receivable                                    | 10,801,339           | 6,838                | -                                    | -                  | 10,808,177           |
| Taxes Receivable                                                | 460,575,320          | 7,462,539            | -                                    | -                  | 468,037,859          |
| Special Assessments Receivable                                  | 16,999,769           | -                    | -                                    | -                  | 16,999,769           |
| <b>Total Assets</b>                                             | <u>502,542,728</u>   | <u>21,481,162</u>    | <u>4,164,496</u>                     | <u>1,102,752</u>   | <u>529,291,138</u>   |
| <b>Liabilities</b>                                              |                      |                      |                                      |                    |                      |
| Intergovernmental Payable                                       | 24,967,639           | -                    | 4,065,705                            | 1,102,752          | 30,136,096           |
| <b>Deferred Inflows of Resources</b>                            |                      |                      |                                      |                    |                      |
| Property Taxes Levied for the Next Year                         | 413,727,179          | 6,901,853            | -                                    | -                  | 420,629,032          |
| <b>Net Position</b>                                             |                      |                      |                                      |                    |                      |
| Restricted for Individuals, Organizations and Other Governments | <u>\$ 63,847,910</u> | <u>\$ 14,579,309</u> | <u>\$ 98,791</u>                     | <u>\$ -</u>        | <u>\$ 78,526,010</u> |



**STARK COUNTY, OHIO**

*Combining Statement of Changes in Net Position  
Private Purpose Trust Funds  
For the Year Ended December 31, 2020*

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

# Stark County, Ohio

Combining Statement of Changes in Net Position

Custodial Funds

December 31, 2020

|                                                            | Undivided<br>Taxes   | Fiscal<br>Agent      | Court and<br>Miscellaneous<br>Safety | Other<br>Custodial | Total                |
|------------------------------------------------------------|----------------------|----------------------|--------------------------------------|--------------------|----------------------|
| <b>Additions</b>                                           |                      |                      |                                      |                    |                      |
| Intergovernmental                                          | \$ 51,098,777        | \$ 6,838             | \$ 9,446                             | \$ -               | \$ 51,115,061        |
| Amounts Received as Fiscal Agent                           | -                    | 41,061,417           | -                                    | -                  | 41,061,417           |
| Licenses, Permits & Fees for Other Governments             | -                    | -                    | 55,653,360                           | 2,818,885          | 58,472,245           |
| Fines & Forfeitures for Other Governments                  | -                    | -                    | 5,741,705                            | -                  | 5,741,705            |
| Property Tax Collections for Other Governments             | 386,668,530          | -                    | -                                    | -                  | 386,668,530          |
| Special Assessment Collections For Other Governments       | 6,401,068            | -                    | -                                    | -                  | 6,401,068            |
| Sheriff Sale Collections for Other Governments             | -                    | -                    | 772,528                              | -                  | 772,528              |
| Amounts Received for Others                                | -                    | -                    | 2,501,400                            | 109                | 2,501,509            |
| Other                                                      | -                    | -                    | 1,703,433                            | -                  | 1,703,433            |
| <b>Total Additions</b>                                     | <b>444,168,375</b>   | <b>41,068,255</b>    | <b>66,381,872</b>                    | <b>2,818,994</b>   | <b>554,437,496</b>   |
| <b>Deductions</b>                                          |                      |                      |                                      |                    |                      |
| Distributions as Fiscal Agent                              | -                    | 36,997,416           | -                                    | -                  | 36,997,416           |
| Distributions of State Funds to Other Governments          | 48,901,969           | -                    | 9,445                                | -                  | 48,911,414           |
| Licenses, Permits & Fee Distributions to Other Governments | -                    | -                    | 55,801,474                           | 2,866,869          | 58,668,343           |
| Fines & Forfeitures Distributions to Other Governments     | -                    | -                    | 7,854,489                            | -                  | 7,854,489            |
| Property Tax Distributions to Other Governments            | 381,601,139          | -                    | -                                    | -                  | 381,601,139          |
| Special Assessments Distributions to Other Governments     | 4,423,019            | -                    | -                                    | -                  | 4,423,019            |
| Sheriff Sale Distributions to Other Governments            | -                    | -                    | 334,910                              | -                  | 334,910              |
| Other Distributions                                        | -                    | -                    | 3,867,221                            | -                  | 3,867,221            |
| <b>Total Deductions</b>                                    | <b>434,926,127</b>   | <b>36,997,416</b>    | <b>67,867,539</b>                    | <b>2,866,869</b>   | <b>542,657,951</b>   |
| <b>Change in Net Position</b>                              | <b>9,242,248</b>     | <b>4,070,839</b>     | <b>(1,485,667)</b>                   | <b>(47,875)</b>    | <b>11,779,545</b>    |
| <b>Net Position Beginning of Year</b>                      | <b>54,605,662</b>    | <b>10,508,470</b>    | <b>1,584,458</b>                     | <b>47,875</b>      | <b>66,746,465</b>    |
| <b>Net Position End of Year</b>                            | <b>\$ 63,847,910</b> | <b>\$ 14,579,309</b> | <b>\$ 98,791</b>                     | <b>\$ -</b>        | <b>\$ 78,526,010</b> |

# 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, 2020*

|                                                       | Budgeted Amounts  |                   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-------------------------------------------------------|-------------------|-------------------|-------------------|---------------------------------------------------------|
|                                                       | Original          | Final             |                   |                                                         |
| <b>Revenues</b>                                       |                   |                   |                   |                                                         |
| Property and Other Local Taxes                        | \$ 16,250,000     | \$ 16,250,000     | \$ 16,644,504     | \$ 394,504                                              |
| Charges for Services                                  | 10,515,000        | 10,515,000        | 13,087,892        | 2,572,892                                               |
| Licenses and Permits                                  | 38,000            | 38,000            | 37,230            | (770)                                                   |
| Fines and Forfeitures                                 | 400,000           | 400,000           | 388,686           | (11,314)                                                |
| Intergovernmental                                     | 10,260,000        | 10,260,000        | 10,541,908        | 281,908                                                 |
| Interest                                              | 3,500,000         | 3,500,000         | 3,667,328         | 167,328                                                 |
| Rentals                                               | 400,000           | 400,000           | 748,822           | 348,822                                                 |
| Other                                                 | 500,000           | 500,000           | 979,372           | 479,372                                                 |
| <b>Total Revenues</b>                                 | <b>41,863,000</b> | <b>41,863,000</b> | <b>46,095,742</b> | <b>4,232,742</b>                                        |
| <b>Expenditures</b>                                   |                   |                   |                   |                                                         |
| Current:                                              |                   |                   |                   |                                                         |
| <b>General Government - Legislative and Executive</b> |                   |                   |                   |                                                         |
| Commissioners' Office                                 |                   |                   |                   |                                                         |
| Personal Services                                     | 2,191,218         | 2,343,315         | 2,206,318         | 136,997                                                 |
| Materials and Supplies                                | 74,735            | 74,546            | 43,262            | 31,284                                                  |
| Contractual Services                                  | 5,391,633         | 8,429,360         | 7,159,160         | 1,270,200                                               |
| Capital Outlay                                        | 447,534           | 308,086           | 250,249           | 57,837                                                  |
| Other                                                 | 3,002,030         | 2,997,024         | 2,795,929         | 201,095                                                 |
| Total Commissioners' Office                           | 11,107,150        | 14,152,331        | 12,454,918        | 1,697,413                                               |
| County Auditor                                        |                   |                   |                   |                                                         |
| Personal Services                                     | 1,070,864         | 1,030,699         | 1,029,984         | 715                                                     |
| Materials and Supplies                                | 6,796             | 7,596             | 6,675             | 921                                                     |
| Contractual Services                                  | 430,612           | 460,112           | 459,184           | 928                                                     |
| Other                                                 | 5,500             | 500               | 411               | 89                                                      |
| Total County Auditor                                  | 1,513,772         | 1,498,907         | 1,496,254         | 2,653                                                   |
| County Treasurer                                      |                   |                   |                   |                                                         |
| Personal Services                                     | 733,885           | 732,631           | 688,189           | 44,442                                                  |
| Materials and Supplies                                | 12,726            | 14,660            | 10,316            | 4,344                                                   |
| Contractual Services                                  | 306,804           | 349,804           | 337,462           | 12,342                                                  |
| Capital Outlay                                        | -                 | 32,273            | 12,000            | 20,273                                                  |
| Other                                                 | 6,380             | 6,262             | 6,123             | 139                                                     |
| Total County Treasurer                                | 1,059,795         | 1,135,630         | 1,054,090         | 81,540                                                  |
| Recorder                                              |                   |                   |                   |                                                         |
| Personal Services                                     | 554,183           | 553,784           | 544,825           | 8,959                                                   |
| Materials and Supplies                                | 3,600             | 3,390             | 2,402             | 988                                                     |
| Contractual Services                                  | 36,400            | 24,578            | 24,578            | -                                                       |
| Capital Outlay                                        | -                 | 50                | -                 | 50                                                      |
| Other                                                 | 2,000             | 822               | -                 | 822                                                     |
| Total Recorder                                        | 596,183           | 582,624           | 571,805           | 10,819                                                  |
| Board of Elections                                    |                   |                   |                   |                                                         |
| Personal Services                                     | 1,638,604         | 1,784,181         | 1,677,303         | 106,878                                                 |
| Materials and Supplies                                | 123,048           | 244,672           | 75,999            | 168,673                                                 |
| Contractual Services                                  | 1,193,973         | 1,492,546         | 1,317,657         | 174,889                                                 |
| Capital Outlay                                        | -                 | 181,592           | 164,277           | 17,315                                                  |
| Other                                                 | 30,707            | 30,707            | 15,447            | 15,260                                                  |
| Total Board of Elections                              | 2,986,332         | 3,733,698         | 3,250,683         | 483,015                                                 |
| Data Processing                                       |                   |                   |                   |                                                         |
| Personal Services                                     | 1,627,266         | 1,627,266         | 1,521,191         | 106,075                                                 |
| Materials and Supplies                                | 39,016            | 39,016            | 20,171            | 18,845                                                  |
| Contractual Services                                  | 1,162,723         | 1,162,723         | 943,935           | 218,788                                                 |
| Capital Outlay                                        | -                 | 510,430           | 257,345           | 253,085                                                 |
| Other                                                 | 29,529            | 29,529            | 9,492             | 20,037                                                  |
| Total Data Processing                                 | 2,858,534         | 3,368,964         | 2,752,134         | 616,830                                                 |

(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, 2020*

|                                                             | Budgeted Amounts  |                   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-------------------------------------------------------------|-------------------|-------------------|-------------------|---------------------------------------------------------|
|                                                             | Original          | Final             |                   |                                                         |
| Buildings and Grounds Maintenance                           |                   |                   |                   |                                                         |
| Personal Services                                           | \$ 703,192        | \$ 695,352        | \$ 637,094        | \$ 58,258                                               |
| Materials and Supplies                                      | 1,085,990         | 1,079,490         | 968,626           | 110,864                                                 |
| Contractual Services                                        | 725,027           | 722,293           | 712,169           | 10,124                                                  |
| Capital Outlay                                              | -                 | 61,500            | 5,252             | 56,248                                                  |
| Other                                                       | 200               | 200               | -                 | 200                                                     |
| Total Buildings and Grounds Maintenance                     | 2,514,409         | 2,558,835         | 2,323,141         | 235,694                                                 |
| <b>Total General Government - Legislative and Executive</b> | <b>22,636,175</b> | <b>27,030,989</b> | <b>23,903,025</b> | <b>3,127,964</b>                                        |
| <b>General Government - Judicial</b>                        |                   |                   |                   |                                                         |
| Court of Appeals                                            |                   |                   |                   |                                                         |
| Materials and Supplies                                      | 90,381            | 112,027           | 109,020           | 3,007                                                   |
| Contractual Services                                        | 227,622           | 207,622           | 168,013           | 39,609                                                  |
| Capital Outlay                                              | 18,000            | 28,500            | 24,387            | 4,113                                                   |
| Other                                                       | 28,681            | 26,681            | 24,187            | 2,494                                                   |
| Total Court of Appeals                                      | 364,684           | 374,830           | 325,607           | 49,223                                                  |
| Common Pleas Court                                          |                   |                   |                   |                                                         |
| Personal Services                                           | 4,401,097         | 4,169,773         | 3,907,281         | 262,492                                                 |
| Materials and Supplies                                      | 152,272           | 148,305           | 118,964           | 29,341                                                  |
| Contractual Services                                        | 716,699           | 668,620           | 647,119           | 21,501                                                  |
| Capital Outlay                                              | 3,875             | 96,136            | 69,786            | 26,350                                                  |
| Other                                                       | 73,207            | 72,607            | 45,120            | 27,487                                                  |
| Total Common Pleas Court                                    | 5,347,150         | 5,155,441         | 4,788,270         | 367,171                                                 |
| Common Pleas Jury Commission                                |                   |                   |                   |                                                         |
| Personal Services                                           | 151,772           | 151,772           | 150,107           | 1,665                                                   |
| Juvenile Court                                              |                   |                   |                   |                                                         |
| Personal Services                                           | 3,485,923         | 3,300,472         | 3,288,565         | 11,907                                                  |
| Materials and Supplies                                      | 89,467            | 79,769            | 65,019            | 14,750                                                  |
| Contractual Services                                        | 321,920           | 250,368           | 228,157           | 22,211                                                  |
| Capital Outlay                                              | 451               | 67,172            | 50,729            | 16,443                                                  |
| Other                                                       | 29,672            | 20,672            | 17,671            | 3,001                                                   |
| Total Juvenile Court                                        | 3,927,433         | 3,718,453         | 3,650,141         | 68,312                                                  |
| Probate Court                                               |                   |                   |                   |                                                         |
| Personal Services                                           | 1,028,385         | 1,049,985         | 1,046,109         | 3,876                                                   |
| Materials and Supplies                                      | 13,879            | 17,629            | 17,569            | 60                                                      |
| Contractual Services                                        | 78,743            | 103,208           | 88,585            | 14,623                                                  |
| Capital Outlay                                              | 29,755            | 21,115            | 21,115            | -                                                       |
| Other                                                       | 19,758            | (5,078)           | (5,195)           | 117                                                     |
| Total Probate Court                                         | 1,170,520         | 1,186,859         | 1,168,183         | 18,676                                                  |
| Clerk of Courts                                             |                   |                   |                   |                                                         |
| Personal Services                                           | 1,878,097         | 1,850,399         | 1,820,582         | 29,817                                                  |
| Materials and Supplies                                      | 37,127            | 55,981            | 53,464            | 2,517                                                   |
| Contractual Services                                        | 233,196           | 233,196           | 231,212           | 1,984                                                   |
| Capital Outlay                                              | -                 | 62,274            | -                 | 62,274                                                  |
| Other                                                       | 500               | 500               | -                 | 500                                                     |
| Total Clerk of Courts                                       | 2,148,920         | 2,202,350         | 2,105,258         | 97,092                                                  |
| Public Defender                                             |                   |                   |                   |                                                         |
| Other                                                       | 500               | 500               | -                 | 500                                                     |
| Municipal Court                                             |                   |                   |                   |                                                         |
| Personal Services                                           | 367,751           | 367,751           | 278,883           | 88,868                                                  |
| Contractual Services                                        | 121,447           | 121,447           | 101,410           | 20,037                                                  |
| Total Municipal Court                                       | 489,198           | 489,198           | 380,293           | 108,905                                                 |
| <b>Total General Government - Judicial</b>                  | <b>13,600,177</b> | <b>13,279,403</b> | <b>12,567,859</b> | <b>711,544</b>                                          |

(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, 2020

|                                                                 | Budgeted Amounts |              |               | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-----------------------------------------------------------------|------------------|--------------|---------------|---------------------------------------------------------|
|                                                                 | Original         | Final        | Actual        |                                                         |
| <b>Public Safety</b>                                            |                  |              |               |                                                         |
| Sheriff                                                         |                  |              |               |                                                         |
| Materials and Supplies                                          | -                | \$ 139,200   | \$ 135,991    | \$ 3,209                                                |
| Contractual Services                                            | -                | 2,489,812    | 2,269,132     | 220,680                                                 |
| Total Sheriff                                                   | -                | 2,629,012    | 2,405,123     | 223,889                                                 |
| Coroner                                                         |                  |              |               |                                                         |
| Personal Services                                               | 761,543          | 760,224      | 718,096       | 42,128                                                  |
| Materials and Supplies                                          | 32,910           | 32,910       | 30,604        | 2,306                                                   |
| Contractual Services                                            | 294,090          | 294,090      | 274,957       | 19,133                                                  |
| Other                                                           | 9,893            | 9,893        | 115           | 9,778                                                   |
| Total Coroner                                                   | 1,098,436        | 1,097,117    | 1,023,772     | 73,345                                                  |
| <b>Total Public Safety</b>                                      | 1,098,436        | 3,726,129    | 3,428,895     | 297,234                                                 |
| <b>Human Services</b>                                           |                  |              |               |                                                         |
| Veteran's Service Commission                                    |                  |              |               |                                                         |
| Personal Services                                               | 1,328,045        | 1,415,314    | 1,352,781     | 62,533                                                  |
| Materials and Supplies                                          | 53,487           | 53,487       | 40,236        | 13,251                                                  |
| Contractual Services                                            | 253,540          | 253,540      | 171,763       | 81,777                                                  |
| Capital Outlay                                                  | 51,839           | 60,139       | 59,795        | 344                                                     |
| Other                                                           | 1,200,231        | 1,108,732    | 325,512       | 783,220                                                 |
| Total Veteran's Service Commission                              | 2,887,142        | 2,891,212    | 1,950,087     | 941,125                                                 |
| <b>Total Human Services</b>                                     | 2,887,142        | 2,891,212    | 1,950,087     | 941,125                                                 |
| <b>Debt Service:</b>                                            |                  |              |               |                                                         |
| Principal Retirement                                            | 1,560,000        | 3,569        | -             | 3,569                                                   |
| <b>Total Expenditures</b>                                       | 41,781,930       | 46,931,302   | 41,849,866    | 5,081,436                                               |
| <b>Excess(Deficiency) of Revenues Over (Under) Expenditures</b> | 81,070           | (5,068,302)  | 4,245,876     | 9,314,178                                               |
| <b>Other Financing Sources (Uses)</b>                           |                  |              |               |                                                         |
| Advances Out                                                    | -                | (103,293)    | -             | 103,293                                                 |
| Transfers In                                                    | 500,000          | 500,000      | -             | (500,000)                                               |
| Transfers Out                                                   | -                | (6,646,431)  | (6,646,431)   | -                                                       |
| <b>Total Other Financing Sources (Uses)</b>                     | 500,000          | (6,249,724)  | (6,646,431)   | (396,707)                                               |
| <b>Net Change in Fund Balance</b>                               | 581,070          | (11,318,026) | (2,400,555)   | 8,917,471                                               |
| <b>Fund Balance at Beginning of Year</b>                        | 18,107,108       | 18,107,108   | 18,107,108    | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b>                     | 761,307          | 761,307      | 761,307       | -                                                       |
| <b>Fund Balance at End of Year</b>                              | \$ 19,449,485    | \$ 7,550,389 | \$ 16,467,860 | \$ 8,917,471                                            |

# 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, 2020

|                                             | Budgeted Amounts     |                      | Actual               | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------|
|                                             | Original             | Final                |                      |                                                         |
| <b>Revenues</b>                             |                      |                      |                      |                                                         |
| Property and Other Local Taxes              | \$ 31,272,268        | \$ 31,272,268        | \$ 32,191,797        | \$ 919,529                                              |
| Charges for Services                        | 694,475              | 694,475              | 937,388              | 242,913                                                 |
| Intergovernmental                           | 17,155,528           | 17,155,528           | 14,581,402           | (2,574,126)                                             |
| Other                                       | 1,669,342            | 1,669,342            | 1,510,354            | (158,988)                                               |
| <b>Total Revenues</b>                       | <u>50,791,613</u>    | <u>50,791,613</u>    | <u>49,220,941</u>    | <u>(1,570,672)</u>                                      |
| <b>Expenditures</b>                         |                      |                      |                      |                                                         |
| Current:                                    |                      |                      |                      |                                                         |
| Health                                      |                      |                      |                      |                                                         |
| Personal Services                           | 23,314,191           | 23,536,766           | 23,000,620           | 536,146                                                 |
| Materials and Supplies                      | 1,288,164            | 1,340,774            | 954,775              | 385,999                                                 |
| Contractual Services                        | 3,714,575            | 3,765,725            | 3,150,861            | 614,864                                                 |
| Capital Outlay                              | 1,382,440            | 1,397,629            | 837,059              | 560,570                                                 |
| Other                                       | 21,871,132           | 21,491,843           | 18,940,639           | 2,551,204                                               |
| <b>Total Expenditures</b>                   | <u>51,570,502</u>    | <u>51,532,737</u>    | <u>46,883,954</u>    | <u>4,648,783</u>                                        |
| <b>Net Change in Fund Balance</b>           | (778,889)            | (741,124)            | 2,336,987            | 3,078,111                                               |
| <b>Fund Balance Beginning of Year</b>       | 49,428,698           | 49,428,698           | 49,428,698           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>736,037</u>       | <u>736,037</u>       | <u>736,037</u>       | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 49,385,846</u> | <u>\$ 49,423,611</u> | <u>\$ 52,501,722</u> | <u>\$ 3,078,111</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, 2020

|                                             | Budgeted Amounts    |                     |                     | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|---------------------|---------------------|---------------------|---------------------------------------------------------|
|                                             | Original            | Final               | Actual              |                                                         |
| <b>Revenues</b>                             |                     |                     |                     |                                                         |
| Property and Other Local Taxes              | \$ 6,185,294        | \$ 6,185,294        | \$ 6,397,851        | \$ 212,557                                              |
| Intergovernmental                           | 22,633,338          | 22,633,338          | 20,099,383          | (2,533,955)                                             |
| Other                                       | 1,995,389           | 1,995,389           | 1,101,920           | (893,469)                                               |
| <b>Total Revenues</b>                       | <u>30,814,021</u>   | <u>30,814,021</u>   | <u>27,599,154</u>   | <u>(3,214,867)</u>                                      |
| <b>Expenditures</b>                         |                     |                     |                     |                                                         |
| Current:                                    |                     |                     |                     |                                                         |
| Health                                      |                     |                     |                     |                                                         |
| Personal Services                           | 4,324,772           | 4,174,773           | 3,979,219           | 195,554                                                 |
| Materials and Supplies                      | 94,584              | 69,584              | 45,312              | 24,272                                                  |
| Contractual Services                        | 31,168,124          | 26,543,124          | 26,178,040          | 365,084                                                 |
| Capital Outlay                              | 1,100,464           | 600,464             | 497,294             | 103,170                                                 |
| Other                                       | 2,526,532           | 2,823,866           | 2,681,141           | 142,725                                                 |
| <b>Total Expenditures</b>                   | <u>39,214,476</u>   | <u>34,211,811</u>   | <u>33,381,006</u>   | <u>830,805</u>                                          |
| <b>Net Change in Fund Balance</b>           | (8,400,455)         | (3,397,790)         | (5,781,852)         | (2,384,062)                                             |
| <b>Fund Balance Beginning of Year</b>       | 4,648,275           | 4,648,275           | 4,648,275           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>5,853,005</u>    | <u>5,853,005</u>    | <u>5,853,005</u>    | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 2,100,825</u> | <u>\$ 7,103,490</u> | <u>\$ 4,719,428</u> | <u>\$ (2,384,062)</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, 2020*

|                                             | Budgeted Amounts     |                      |                      | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|----------------------|----------------------|----------------------|---------------------------------------------------------|
|                                             | Original             | Final                | Actual               |                                                         |
| <b>Revenues</b>                             |                      |                      |                      |                                                         |
| Property and Other Local Taxes              | \$ 9,650,000         | \$ 9,650,000         | \$ 8,956,986         | \$ (693,014)                                            |
| Charges for Services                        | 1,185,000            | 1,185,000            | 1,351,240            | 166,240                                                 |
| Intergovernmental                           | 15,330,000           | 15,330,000           | 15,932,056           | 602,056                                                 |
| Other                                       | 82,000               | 82,000               | 139,965              | 57,965                                                  |
| <b>Total Revenues</b>                       | <u>26,247,000</u>    | <u>26,247,000</u>    | <u>26,380,247</u>    | <u>133,247</u>                                          |
| <b>Expenditures</b>                         |                      |                      |                      |                                                         |
| Current:                                    |                      |                      |                      |                                                         |
| Human Services                              |                      |                      |                      |                                                         |
| Personal Services                           | 4,822,000            | 5,347,000            | 5,297,913            | 49,087                                                  |
| Materials and Supplies                      | 86,321               | 86,321               | 27,514               | 58,807                                                  |
| Contractual Services                        | 9,356,014            | 8,638,156            | 8,425,370            | 212,786                                                 |
| Capital Outlay                              | 20,435               | 32,635               | 16,472               | 16,163                                                  |
| Other                                       | 14,359,052           | 15,144,710           | 15,086,928           | 57,782                                                  |
| <b>Total Expenditures</b>                   | <u>28,643,822</u>    | <u>29,248,822</u>    | <u>28,854,197</u>    | <u>394,625</u>                                          |
| <b>Net Change in Fund Balance</b>           | (2,396,822)          | (3,001,822)          | (2,473,950)          | 527,872                                                 |
| <b>Fund Balance Beginning of Year</b>       | 17,053,604           | 17,053,604           | 17,053,604           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>3,076,822</u>     | <u>3,076,822</u>     | <u>3,076,822</u>     | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 17,733,604</u> | <u>\$ 17,128,604</u> | <u>\$ 17,656,476</u> | <u>\$ 527,872</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, 2020

|                                             | Budgeted Amounts    |                     |                   | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|---------------------|---------------------|-------------------|---------------------------------------------------------|
|                                             | Original            | Final               | Actual            |                                                         |
| <b>Revenues</b>                             |                     |                     |                   |                                                         |
| Intergovernmental                           | \$ 37,655,000       | \$ 37,655,000       | \$ 35,390,497     | \$ (2,264,503)                                          |
| Other                                       | 470,000             | 470,000             | 479,726           | 9,726                                                   |
| <b>Total Revenues</b>                       | <u>38,125,000</u>   | <u>38,125,000</u>   | <u>35,870,223</u> | <u>(2,254,777)</u>                                      |
| <b>Expenditures</b>                         |                     |                     |                   |                                                         |
| Current:                                    |                     |                     |                   |                                                         |
| Human Services                              |                     |                     |                   |                                                         |
| Personal Services                           | 28,279,139          | 28,279,139          | 27,808,344        | 470,795                                                 |
| Materials and Supplies                      | 408,924             | 408,924             | 312,428           | 96,496                                                  |
| Contractual Services                        | 7,095,383           | 8,245,383           | 8,108,699         | 136,684                                                 |
| Capital Outlay                              | 161,573             | 161,573             | 41,848            | 119,725                                                 |
| Other                                       | 2,550,185           | 1,400,185           | 1,123,636         | 276,549                                                 |
| <b>Total Expenditures</b>                   | <u>38,495,204</u>   | <u>38,495,204</u>   | <u>37,394,955</u> | <u>1,100,249</u>                                        |
| <b>Net Change in Fund Balance</b>           | (370,204)           | (370,204)           | (1,524,732)       | (1,154,528)                                             |
| <b>Fund Balance Beginning of Year</b>       | 469,688             | 469,688             | 469,688           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>1,506,065</u>    | <u>1,506,065</u>    | <u>1,506,065</u>  | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 1,605,549</u> | <u>\$ 1,605,549</u> | <u>\$ 451,021</u> | <u>\$ (1,154,528)</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, 2020

|                                                             | Budgeted Amounts    |                      |                      | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-------------------------------------------------------------|---------------------|----------------------|----------------------|---------------------------------------------------------|
|                                                             | Original            | Final                | Actual               |                                                         |
| <b>Revenues</b>                                             |                     |                      |                      |                                                         |
| Permissive Sales Tax                                        | \$ 30,000,000       | \$ 27,000,000        | \$ 30,126,781        | \$ 3,126,781                                            |
| Charges for Services                                        | -                   | -                    | 99,838               | 99,838                                                  |
| Intergovernmental                                           | -                   | -                    | 230                  | 230                                                     |
| Other                                                       | -                   | -                    | 151,066              | 151,066                                                 |
| <b>Total Revenues</b>                                       | <b>30,000,000</b>   | <b>27,000,000</b>    | <b>30,377,915</b>    | <b>3,377,915</b>                                        |
| <b>Expenditures</b>                                         |                     |                      |                      |                                                         |
| Current:                                                    |                     |                      |                      |                                                         |
| <b>General Government - Legislative and Executive</b>       |                     |                      |                      |                                                         |
| Contractual Services                                        | 3,700,000           | 1,833,662            | 1,833,662            | -                                                       |
| Capital Outlay                                              | 366,470             | 1,390,620            | 1,390,620            | -                                                       |
| <b>Total General Government - Legislative and Executive</b> | <b>4,066,470</b>    | <b>3,224,282</b>     | <b>3,224,282</b>     | <b>-</b>                                                |
| <b>General Government - Judicial</b>                        |                     |                      |                      |                                                         |
| Capital Outlay                                              | 29,040              | 29,040               | 28,237               | 803                                                     |
| Probate Court                                               |                     |                      |                      |                                                         |
| Capital Outlay                                              | 3,339               | 3,339                | -                    | 3,339                                                   |
| <b>Total General Government - Judicial</b>                  | <b>32,379</b>       | <b>32,379</b>        | <b>28,237</b>        | <b>4,142</b>                                            |
| <b>Public Safety</b>                                        |                     |                      |                      |                                                         |
| Prosecuting Attorney                                        |                     |                      |                      |                                                         |
| Personal Services                                           | 4,102,975           | 4,227,320            | 4,077,885            | 149,435                                                 |
| Materials and Supplies                                      | 40,000              | 10,225               | 9,554                | 671                                                     |
| Contractual Services                                        | 108,000             | 108,000              | 36,292               | 71,708                                                  |
| Capital Outlay                                              | -                   | 49,775               | 49,775               | -                                                       |
| Other                                                       | 269,236             | 135,020              | 135,020              | -                                                       |
| Total Prosecuting Attorney                                  | 4,520,211           | 4,530,340            | 4,308,526            | 221,814                                                 |
| Public Defender                                             |                     |                      |                      |                                                         |
| Personal Services                                           | 2,140,577           | 2,135,577            | 2,030,506            | 105,071                                                 |
| Materials and Supplies                                      | 10,380              | 15,380               | 11,732               | 3,648                                                   |
| Contractual Services                                        | 14,493              | 14,493               | 12,466               | 2,027                                                   |
| Capital Outlay                                              | 4,930               | 4,930                | 4,930                | -                                                       |
| Other                                                       | 25,177              | 25,177               | 15,511               | 9,666                                                   |
| Total Public Defender                                       | 2,195,557           | 2,195,557            | 2,075,145            | 120,412                                                 |
| Sheriff                                                     |                     |                      |                      |                                                         |
| Personal Services                                           | 18,280,323          | 7,240,086            | 5,426,792            | 1,813,294                                               |
| Materials and Supplies                                      | 1,320,958           | 1,000,958            | 999,334              | 1,624                                                   |
| Contractual Services                                        | 4,103,665           | 1,786,779            | 1,712,548            | 74,231                                                  |
| Capital Outlay                                              | -                   | 1,084,165            | 1,035,012            | 49,153                                                  |
| Other                                                       | 216,016             | 216,016              | 174,380              | 41,636                                                  |
| Total Sheriff                                               | 23,920,962          | 11,328,004           | 9,348,066            | 1,979,938                                               |
| <b>Total Public Safety</b>                                  | <b>30,636,730</b>   | <b>18,053,901</b>    | <b>15,731,737</b>    | <b>2,322,164</b>                                        |
| <b>Total Expenditures</b>                                   | <b>34,735,579</b>   | <b>21,310,562</b>    | <b>18,984,256</b>    | <b>2,326,306</b>                                        |
| <b>Net Change in Fund Balance</b>                           | <b>(4,735,579)</b>  | <b>5,689,438</b>     | <b>11,393,659</b>    | <b>5,704,221</b>                                        |
| <b>Fund Balance Beginning of Year</b>                       | <b>5,329,795</b>    | <b>5,329,795</b>     | <b>5,329,795</b>     | <b>-</b>                                                |
| <b>Prior Year Encumbrances Appropriated</b>                 | <b>991,650</b>      | <b>991,650</b>       | <b>991,650</b>       | <b>-</b>                                                |
| <b>Fund Balance End of Year</b>                             | <b>\$ 1,585,866</b> | <b>\$ 12,010,883</b> | <b>\$ 17,715,104</b> | <b>\$ 5,704,221</b>                                     |

# 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, 2020*

|                                                | Final<br>Budget      | Actual               | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------------------|----------------------|----------------------|---------------------------------------------------------|
| <b>Revenues</b>                                |                      |                      |                                                         |
| Charges for Services                           | \$ 28,578,000        | \$ 28,106,536        | \$ (471,464)                                            |
| Other Operating Revenues                       | -                    | 203,531              | 203,531                                                 |
| <b>Total Revenues</b>                          | <u>28,578,000</u>    | <u>28,310,067</u>    | <u>(267,933)</u>                                        |
| <b>Expenses</b>                                |                      |                      |                                                         |
| Personal Services                              | 6,353,158            | 6,217,333            | 135,825                                                 |
| Contractual Services                           | 17,205,297           | 12,916,034           | 4,289,263                                               |
| Materials and Supplies                         | 1,885,793            | 1,264,983            | 620,810                                                 |
| Other Operating Expenses                       | 136,738              | 114,977              | 21,761                                                  |
| Capital Outlay                                 | 7,463,198            | 6,136,119            | 1,327,079                                               |
| <b>Total Expenses</b>                          | <u>33,044,184</u>    | <u>26,649,446</u>    | <u>6,394,738</u>                                        |
| <b>Operating Income (Loss)</b>                 | (4,466,184)          | 1,660,621            | 6,126,805                                               |
| <b>Non-Operating Revenues (Expenses)</b>       |                      |                      |                                                         |
| Principal Retirement                           | (7,697,812)          | (5,319,277)          | 2,378,535                                               |
| Interest and Fiscal Charges                    | (689,117)            | (1,969,754)          | (1,280,637)                                             |
| Capital Contributions                          | -                    | 554                  | 554                                                     |
| Special Assessments                            | 75,212               | 141,674              | 66,462                                                  |
| Proceeds from Sale of Capital Assets           | -                    | 16,011               | 16,011                                                  |
| Advances Out                                   | (686)                | (686)                | -                                                       |
| <b>Total Non-Operating Revenues (Expenses)</b> | <u>(8,312,403)</u>   | <u>(7,131,478)</u>   | <u>1,180,925</u>                                        |
| <b>Change in Fund Equity</b>                   | (12,778,587)         | (5,470,857)          | 7,307,730                                               |
| <b>Fund Equity Beginning of Year</b>           | 25,129,058           | 25,129,058           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b>    | 8,199,192            | 8,199,192            | -                                                       |
| <b>Fund Equity End of Year</b>                 | <u>\$ 20,549,663</u> | <u>\$ 27,857,393</u> | <u>\$ 7,307,730</u>                                     |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2020

|                                             | Final<br>Budget            | Actual                     | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|----------------------------|----------------------------|---------------------------------------------------------|
| <b>Revenues</b>                             |                            |                            |                                                         |
| Charges for Services                        | \$ 2,600,000               | \$ 2,352,482               | \$ (247,518)                                            |
| Intergovernmental                           | -                          | 4,485                      | 4,485                                                   |
| <b>Total Revenues</b>                       | <u>2,600,000</u>           | <u>2,356,967</u>           | <u>(243,033)</u>                                        |
| <b>Expenditures</b>                         |                            |                            |                                                         |
| Current:                                    |                            |                            |                                                         |
| General Government - Judicial               |                            |                            |                                                         |
| Personal Services                           | 1,870,362                  | 1,805,246                  | 65,116                                                  |
| Materials and Supplies                      | 81,971                     | 56,942                     | 25,029                                                  |
| Contractual Services                        | 268,039                    | 243,035                    | 25,004                                                  |
| Capital Outlay                              | 30,000                     | 18,400                     | 11,600                                                  |
| Other                                       | 7,309                      | 2,902                      | 4,407                                                   |
| <b>Total Expenditures</b>                   | <u>2,257,681</u>           | <u>2,126,525</u>           | <u>131,156</u>                                          |
| <b>Net Change in Fund Balance</b>           | 342,319                    | 230,442                    | (111,877)                                               |
| <b>Fund Balance Beginning of Year</b>       | 2,475,980                  | 2,475,980                  | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>18,319</u>              | <u>18,319</u>              | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u><u>\$ 2,836,618</u></u> | <u><u>\$ 2,724,741</u></u> | <u><u>\$ (111,877)</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, 2020*

|                                                | <b>Recorder's Equipment</b> |                   |                                                         |
|------------------------------------------------|-----------------------------|-------------------|---------------------------------------------------------|
|                                                | Final<br>Budget             | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                                |                             |                   |                                                         |
| Charges for Services                           | \$ 320,000                  | \$ 398,602        | \$ 78,602                                               |
| Other                                          | -                           | 664               | 664                                                     |
| <b>Total Revenues</b>                          | <u>320,000</u>              | <u>399,266</u>    | <u>79,266</u>                                           |
| <b>Expenditures</b>                            |                             |                   |                                                         |
| Current:                                       |                             |                   |                                                         |
| General Government - Legislative and Executive |                             |                   |                                                         |
| Personal Services                              | 152,357                     | 132,738           | 19,619                                                  |
| Materials and Supplies                         | 30,042                      | 23,626            | 6,416                                                   |
| Contractual Services                           | 234,213                     | 175,027           | 59,186                                                  |
| Capital Outlay                                 | 22,000                      | 11,631            | 10,369                                                  |
| <b>Total Expenditures</b>                      | <u>438,612</u>              | <u>343,022</u>    | <u>95,590</u>                                           |
| <b>Net Change in Fund Balance</b>              | (118,612)                   | 56,244            | 174,856                                                 |
| <b>Fund Balance Beginning of Year</b>          | 99,735                      | 99,735            | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b>    | <u>18,920</u>               | <u>18,920</u>     | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>                | <u>\$ 43</u>                | <u>\$ 174,899</u> | <u>\$ 174,856</u>                                       |

|                                                | <b>Unclaimed Money</b> |                     |                                                         |
|------------------------------------------------|------------------------|---------------------|---------------------------------------------------------|
|                                                | Final<br>Budget        | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                                |                        |                     |                                                         |
| Other                                          | \$ -                   | \$ 314,448          | \$ 314,448                                              |
| <b>Expenditures</b>                            |                        |                     |                                                         |
| Current:                                       |                        |                     |                                                         |
| General Government - Legislative and Executive |                        |                     |                                                         |
| Other                                          | 266,381                | 261,272             | 5,109                                                   |
| <b>Net Change in Fund Balance</b>              | (266,381)              | 53,176              | 319,557                                                 |
| <b>Fund Balance Beginning of Year</b>          | 1,585,433              | 1,585,433           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b>    | <u>86,381</u>          | <u>86,381</u>       | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>                | <u>\$ 1,405,433</u>    | <u>\$ 1,724,990</u> | <u>\$ 319,557</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, 2020*

|                                             | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|---------------------|---------------------|---------------------------------------------------------|
| <b>Revenues</b>                             |                     |                     |                                                         |
| Charges for Services                        | \$ 942,000          | \$ 862,684          | \$ (79,316)                                             |
| <b>Expenditures</b>                         |                     |                     |                                                         |
| Current:                                    |                     |                     |                                                         |
| Public Safety                               |                     |                     |                                                         |
| Personal Services                           | 678,000             | 665,838             | 12,162                                                  |
| Materials and Supplies                      | 23,987              | 15,993              | 7,994                                                   |
| Contractual Services                        | 171,934             | 169,991             | 1,943                                                   |
| Capital Outlay                              | 31,657              | 31,649              | 8                                                       |
| Other                                       | 3,307               | 2,485               | 822                                                     |
| <b>Total Expenditures</b>                   | <b>908,885</b>      | <b>885,956</b>      | <b>22,929</b>                                           |
| <b>Net Change in Fund Balance</b>           | <b>33,115</b>       | <b>(23,272)</b>     | <b>(56,387)</b>                                         |
| <b>Fund Balance Beginning of Year</b>       | <b>1,566,081</b>    | <b>1,566,081</b>    | <b>-</b>                                                |
| <b>Prior Year Encumbrances Appropriated</b> | <b>16,885</b>       | <b>16,885</b>       | <b>-</b>                                                |
| <b>Fund Balance End of Year</b>             | <b>\$ 1,616,081</b> | <b>\$ 1,559,694</b> | <b>\$ (56,387)</b>                                      |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2020

|                                             | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|---------------------|---------------------|---------------------------------------------------------|
| <b>Revenues</b>                             |                     |                     |                                                         |
| Charges for Services                        | \$ 4,700,000        | \$ 4,319,792        | \$ (380,208)                                            |
| Intergovernmental                           | 618,595             | 520,486             | (98,109)                                                |
| Other                                       | 6,000               | 24,288              | 18,288                                                  |
| <b>Total Revenues</b>                       | <u>5,324,595</u>    | <u>4,864,566</u>    | <u>(460,029)</u>                                        |
| <b>Expenditures</b>                         |                     |                     |                                                         |
| Current:                                    |                     |                     |                                                         |
| Public Safety                               |                     |                     |                                                         |
| Personal Services                           | 5,287,410           | 4,939,151           | 348,259                                                 |
| Materials and Supplies                      | 79,562              | 65,827              | 13,735                                                  |
| Contractual Services                        | 621,247             | 327,733             | 293,514                                                 |
| Capital Outlay                              | 65,000              | 59,183              | 5,817                                                   |
| Other                                       | 13,761              | -                   | 13,761                                                  |
| <b>Total Expenditures</b>                   | <u>6,066,980</u>    | <u>5,391,894</u>    | <u>675,086</u>                                          |
| <b>Net Change in Fund Balance</b>           | (742,385)           | (527,328)           | 215,057                                                 |
| <b>Fund Balance Beginning of Year</b>       | 3,866,037           | 3,866,037           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>143,370</u>      | <u>143,370</u>      | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 3,267,022</u> | <u>\$ 3,482,079</u> | <u>\$ 215,057</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, 2020*

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

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



# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

| <i>Victim Assistance</i>                         |                          |                          |                                                         |
|--------------------------------------------------|--------------------------|--------------------------|---------------------------------------------------------|
|                                                  | Final<br>Budget          | Actual                   | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                                  |                          |                          |                                                         |
| Intergovernmental                                | \$ 401,457               | \$ 352,447               | \$ (49,010)                                             |
| <b>Expenditures</b>                              |                          |                          |                                                         |
| Current:                                         |                          |                          |                                                         |
| Human Services                                   |                          |                          |                                                         |
| Personal Services                                | 374,857                  | 374,716                  | 141                                                     |
| Other                                            | 35                       | 35                       | -                                                       |
| <b>Total Expenditures</b>                        | <u>374,892</u>           | <u>374,751</u>           | <u>141</u>                                              |
| <b>Net Change in Fund Balance</b>                | 26,565                   | (22,304)                 | (48,869)                                                |
| <b>Fund Balance Beginning of Year</b>            | <u>124,534</u>           | <u>124,534</u>           | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>                  | <u><u>\$ 151,099</u></u> | <u><u>\$ 102,230</u></u> | <u><u>\$ (48,869)</u></u>                               |
| <i>Youth Services</i>                            |                          |                          |                                                         |
|                                                  | Final<br>Budget          | Actual                   | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                                  |                          |                          |                                                         |
| Intergovernmental                                | \$ 2,011,010             | \$ 2,008,428             | \$ (2,582)                                              |
| <b>Expenditures</b>                              |                          |                          |                                                         |
| Current:                                         |                          |                          |                                                         |
| Public Safety                                    |                          |                          |                                                         |
| Personal Services                                | 1,662,473                | 1,385,798                | 276,675                                                 |
| Materials and Supplies                           | 40,575                   | 23,140                   | 17,435                                                  |
| Contractual Services                             | 1,068,138                | 870,589                  | 197,549                                                 |
| Other                                            | 109,355                  | 36,006                   | 73,349                                                  |
| <b>Total Expenditures</b>                        | <u>2,880,541</u>         | <u>2,315,533</u>         | <u>565,008</u>                                          |
| <b>Deficiency of Revenues Under Expenditures</b> | <u>(869,531)</u>         | <u>(307,105)</u>         | <u>562,426</u>                                          |
| <b>Other Financing Sources (Uses)</b>            |                          |                          |                                                         |
| Advances In                                      | (215,918)                | -                        | 215,918                                                 |
| Advances Out                                     | 2,000                    | -                        | (2,000)                                                 |
| <b>Total Other Financing Sources (Uses)</b>      | <u>(213,918)</u>         | <u>-</u>                 | <u>213,918</u>                                          |
| <b>Net Change in Fund Balance</b>                | (1,083,449)              | (307,105)                | 776,344                                                 |
| <b>Fund Balance Beginning of Year</b>            | <u>705,534</u>           | <u>705,534</u>           | <u>-</u>                                                |
| <b>Prior Year Encumbrances Appropriated</b>      | <u>393,651</u>           | <u>393,651</u>           | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>                  | <u><u>\$ 15,736</u></u>  | <u><u>\$ 792,080</u></u> | <u><u>\$ 776,344</u></u>                                |

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - County CARES Act  
For the Year Ended December 31, 2020*

|                                                             | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|-------------------------------------------------------------|-------------------|-------------------|---------------------------------------------------------|
| <b>Revenues</b>                                             |                   |                   |                                                         |
| Intergovernmental                                           | \$ 19,306,738     | \$ 19,306,738     | \$ -                                                    |
| <b>Expenditures</b>                                         |                   |                   |                                                         |
| Current:                                                    |                   |                   |                                                         |
| <b>General Government - Legislative and Executive</b>       |                   |                   |                                                         |
| Personal Services                                           | 135,503           | 135,503           | -                                                       |
| Materials and Supplies                                      | 195,038           | 195,038           | -                                                       |
| Contractual Services                                        | 264,763           | 264,763           | -                                                       |
| Capital Outlay                                              | 179,556           | 179,556           | -                                                       |
| Other                                                       | 1,416,756         | 1,416,756         | -                                                       |
| <b>Total General Government - Legislative and Executive</b> | <b>2,191,616</b>  | <b>2,191,616</b>  | <b>-</b>                                                |
| <b>General Government - Judicial</b>                        |                   |                   |                                                         |
| Personal Services                                           | 541,135           | 541,135           | -                                                       |
| Materials and Supplies                                      | 126,086           | 126,086           | -                                                       |
| Contractual Services                                        | 167,542           | 167,542           | -                                                       |
| Capital Outlay                                              | 66,648            | 66,648            | -                                                       |
| Other                                                       | 4,035             | 4,035             | -                                                       |
| <b>Total General Government - Judicial</b>                  | <b>905,446</b>    | <b>905,446</b>    | <b>-</b>                                                |
| <b>Public Safety</b>                                        |                   |                   |                                                         |
| Personal Services                                           | 15,417,185        | 15,417,185        | -                                                       |
| Materials and Supplies                                      | 136,588           | 136,588           | -                                                       |
| Contractual Services                                        | 78,735            | 78,735            | -                                                       |
| Capital Outlay                                              | 117,730           | 117,730           | -                                                       |
| Other                                                       | 492               | 492               | -                                                       |
| <b>Total Public Safety</b>                                  | <b>15,750,730</b> | <b>15,750,730</b> | <b>-</b>                                                |
| <b>Public Works</b>                                         |                   |                   |                                                         |
| Personal Services                                           | 23,303            | 23,303            | -                                                       |
| Materials and Supplies                                      | 14,882            | 14,882            | -                                                       |
| <b>Total Public Works</b>                                   | <b>38,185</b>     | <b>38,185</b>     | <b>-</b>                                                |
| <b>Health</b>                                               |                   |                   |                                                         |
| Personal Services                                           | 27,939            | 27,939            | -                                                       |
| Materials and Supplies                                      | 103,063           | 103,063           | -                                                       |
| Contractual Services                                        | 96,246            | 96,246            | -                                                       |
| Other                                                       | 81,829            | 81,829            | -                                                       |
| <b>Total Health</b>                                         | <b>309,077</b>    | <b>309,077</b>    | <b>-</b>                                                |
| <b>Human Services</b>                                       |                   |                   |                                                         |
| Capital Outlay                                              | 111,684           | 111,684           | -                                                       |
| <b>Total Expenditures</b>                                   | <b>19,306,738</b> | <b>19,306,738</b> | <b>-</b>                                                |
| <b>Net Change in Fund Balance</b>                           | -                 | -                 | -                                                       |
| <b>Fund Balance at Beginning of Year</b>                    | -                 | -                 | -                                                       |
| <b>Fund Balance at End of Year</b>                          | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>                                             |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

|                                       | <i>Pass Through Grants</i> |           |                                                         |
|---------------------------------------|----------------------------|-----------|---------------------------------------------------------|
|                                       | Final<br>Budget            | Actual    | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                       |                            |           |                                                         |
| Charges for Services                  | \$ 65,880                  | \$ 67,253 | \$ 1,373                                                |
| <b>Expenditures</b>                   |                            |           |                                                         |
| Current                               |                            |           |                                                         |
| Public Safety                         |                            |           |                                                         |
| Other                                 | 65,880                     | 65,880    | -                                                       |
| <b>Net Change in Fund Balance</b>     | -                          | 1,373     | 1,373                                                   |
| <b>Fund Balance Beginning of Year</b> | 39,035                     | 39,035    | -                                                       |
| <b>Fund Balance End of Year</b>       | \$ 39,035                  | \$ 40,408 | \$ 1,373                                                |

|                                             | <i>HOME Program</i> |              |                                                         |
|---------------------------------------------|---------------------|--------------|---------------------------------------------------------|
|                                             | Final<br>Budget     | Actual       | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                     |              |                                                         |
| Intergovernmental                           | \$ 2,061,779        | \$ 552,511   | \$ (1,509,268)                                          |
| Other                                       | -                   | 88,154       | 88,154                                                  |
| <b>Total Revenues</b>                       | 2,061,779           | 640,665      | (1,421,114)                                             |
| <b>Expenditures</b>                         |                     |              |                                                         |
| Current:                                    |                     |              |                                                         |
| Public Works                                |                     |              |                                                         |
| Contractual Services                        | 2,187,604           | 918,233      | 1,269,371                                               |
| <b>Net Change in Fund Balance</b>           | (125,825)           | (277,568)    | (151,743)                                               |
| <b>Fund Deficit Beginning of Year</b>       | (215,548)           | (215,548)    | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | 341,373             | 341,373      | -                                                       |
| <b>Fund Deficit End of Year</b>             | \$ -                | \$ (151,743) | \$ (151,743)                                            |

# 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, 2020

|                                             | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|---------------------|---------------------|---------------------------------------------------------|
| <b>Revenues</b>                             |                     |                     |                                                         |
| Property and Other Local Taxes              | \$ 680,516          | \$ 617,444          | \$ (63,072)                                             |
| Intergovernmental                           | 979,484             | 875,809             | (103,675)                                               |
| <b>Total Revenues</b>                       | <u>1,660,000</u>    | <u>1,493,253</u>    | <u>(166,747)</u>                                        |
| <b>Expenditures</b>                         |                     |                     |                                                         |
| Current:                                    |                     |                     |                                                         |
| Public Safety                               |                     |                     |                                                         |
| Personal Services                           | 720,000             | 511,883             | 208,117                                                 |
| Materials and Supplies                      | 75,825              | 57,471              | 18,354                                                  |
| Contractual Services                        | 688,047             | 552,071             | 135,976                                                 |
| Capital Outlay                              | 1,242,060           | 868,615             | 373,445                                                 |
| Other                                       | 28,706              | 11,617              | 17,089                                                  |
| <b>Total Expenditures</b>                   | <u>2,754,638</u>    | <u>2,001,657</u>    | <u>752,981</u>                                          |
| <b>Net Change in Fund Balance</b>           | (1,094,638)         | (508,404)           | 586,234                                                 |
| <b>Fund Balance Beginning of Year</b>       | 5,867,845           | 5,867,845           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>268,446</u>      | <u>268,446</u>      | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 5,041,653</u> | <u>\$ 5,627,887</u> | <u>\$ 586,234</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, 2020*

| <i>Child Assault Prosecution</i>            |                     |                     |                                                         |
|---------------------------------------------|---------------------|---------------------|---------------------------------------------------------|
|                                             | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                     |                     |                                                         |
| Intergovernmental                           | \$ 328,821          | \$ 328,821          | \$ -                                                    |
| <b>Expenditures</b>                         |                     |                     |                                                         |
| Current:                                    |                     |                     |                                                         |
| Human Services                              |                     |                     |                                                         |
| Personal Services                           | 328,821             | 328,821             | -                                                       |
| <b>Net Change in Fund Balance</b>           | -                   | -                   | -                                                       |
| <b>Fund Balance Beginning of Year</b>       | -                   | -                   | -                                                       |
| <b>Fund Balance End of Year</b>             | <u>\$ -</u>         | <u>\$ -</u>         | <u>\$ -</u>                                             |
| <br><i>Community Development</i>            |                     |                     |                                                         |
|                                             | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                     |                     |                                                         |
| Charges for Services                        | \$ -                | \$ 2,000            | \$ 2,000                                                |
| Intergovernmental                           | 6,008,610           | 1,124,123           | (4,884,487)                                             |
| Interest                                    | -                   | 1,166               | 1,166                                                   |
| Other                                       | -                   | 84,147              | 84,147                                                  |
| <b>Total Revenues</b>                       | <u>6,008,610</u>    | <u>1,211,436</u>    | <u>(4,797,174)</u>                                      |
| <b>Expenditures</b>                         |                     |                     |                                                         |
| Current:                                    |                     |                     |                                                         |
| Public Works                                |                     |                     |                                                         |
| Contractual Services                        | 4,255,365           | 2,267,333           | 1,988,032                                               |
| Capital Outlay                              | 25,000              | -                   | 25,000                                                  |
| Other                                       | 73,000              | 3,226               | 69,774                                                  |
| <b>Total Expenditures</b>                   | <u>4,353,365</u>    | <u>2,270,559</u>    | <u>2,082,806</u>                                        |
| <b>Net Change in Fund Balance</b>           | 1,655,245           | (1,059,123)         | (2,714,368)                                             |
| <b>Fund Balance Beginning of Year</b>       | (466,382)           | (466,382)           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>644,382</u>      | <u>644,382</u>      | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 1,833,245</u> | <u>\$ (881,123)</u> | <u>\$ (2,714,368)</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, 2020

|                                             | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|-------------------|-------------------|---------------------------------------------------------|
| <b>Revenues</b>                             |                   |                   |                                                         |
| Charges for Services                        | \$ 70,000         | \$ 22,829         | \$ (47,171)                                             |
| <b>Expenditures</b>                         |                   |                   |                                                         |
| Current:                                    |                   |                   |                                                         |
| Public Safety                               |                   |                   |                                                         |
| Personal Services                           | 103,000           | 56,159            | 46,841                                                  |
| Materials and Supplies                      | 9,099             | 399               | 8,700                                                   |
| Contractual Services                        | 18,000            | 3,000             | 15,000                                                  |
| Other                                       | 3,000             | -                 | 3,000                                                   |
| <b>Total Expenditures</b>                   | <b>133,099</b>    | <b>59,558</b>     | <b>73,541</b>                                           |
| <b>Net Change in Fund Balance</b>           | <b>(63,099)</b>   | <b>(36,729)</b>   | <b>26,370</b>                                           |
| <b>Fund Balance Beginning of Year</b>       | <b>393,023</b>    | <b>393,023</b>    | <b>-</b>                                                |
| <b>Prior Year Encumbrances Appropriated</b> | <b>9,099</b>      | <b>9,099</b>      | <b>-</b>                                                |
| <b>Fund Balance End of Year</b>             | <b>\$ 339,023</b> | <b>\$ 365,393</b> | <b>\$ 26,370</b>                                        |

# 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, 2020

|                                             | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|---------------------|---------------------|---------------------------------------------------------|
| <b>Revenues</b>                             |                     |                     |                                                         |
| Charges for Services                        | \$ 1,786,000        | \$ 1,362,136        | \$ (423,864)                                            |
| Intergovernmental                           | 125,157             | 248,744             | 123,587                                                 |
| Other                                       | 100,000             | 115,093             | 15,093                                                  |
| <b>Total Revenues</b>                       | <u>2,011,157</u>    | <u>1,725,973</u>    | <u>(285,184)</u>                                        |
| <b>Expenditures</b>                         |                     |                     |                                                         |
| Current:                                    |                     |                     |                                                         |
| General Government - Judicial               |                     |                     |                                                         |
| Personal Services                           | 1,245,521           | 992,637             | 252,884                                                 |
| Materials and Supplies                      | 61,461              | 39,602              | 21,859                                                  |
| Contractual Services                        | 672,822             | 547,478             | 125,344                                                 |
| Capital Outlay                              | 314,382             | 258,112             | 56,270                                                  |
| Other                                       | 224,613             | 206,620             | 17,993                                                  |
| <b>Total Expenditures</b>                   | <u>2,518,799</u>    | <u>2,044,449</u>    | <u>474,350</u>                                          |
| <b>Net Change in Fund Balance</b>           | (507,642)           | (318,476)           | 189,166                                                 |
| <b>Fund Balance Beginning of Year</b>       | 2,989,473           | 2,989,473           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>289,426</u>      | <u>289,426</u>      | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 2,771,257</u> | <u>\$ 2,960,423</u> | <u>\$ 189,166</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, 2020

|                                                | Final<br>Budget   | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|------------------------------------------------|-------------------|---------------------|---------------------------------------------------------|
| <b>Revenues</b>                                |                   |                     |                                                         |
| Charges for Services                           | \$ 534,000        | \$ 800,420          | \$ 266,420                                              |
| Intergovernmental                              | 486,250           | 42,188              | (444,062)                                               |
| Other                                          | 211,000           | 133,906             | (77,094)                                                |
| <b>Total Revenues</b>                          | <u>1,231,250</u>  | <u>976,514</u>      | <u>(254,736)</u>                                        |
| <b>Expenditures</b>                            |                   |                     |                                                         |
| Current:                                       |                   |                     |                                                         |
| General Government - Legislative and Executive |                   |                     |                                                         |
| Personal Services                              | 818,603           | 659,228             | 159,375                                                 |
| Materials and Supplies                         | 10,332            | 4,697               | 5,635                                                   |
| Contractual Services                           | 335,474           | 175,454             | 160,020                                                 |
| Capital Outlay                                 | 10,000            | -                   | 10,000                                                  |
| Other                                          | 1,025,263         | 35,818              | 989,445                                                 |
| <b>Total Expenditures</b>                      | <u>2,199,672</u>  | <u>875,197</u>      | <u>1,324,475</u>                                        |
| <b>Net Change in Fund Balance</b>              | (968,422)         | 101,317             | 1,069,739                                               |
| <b>Fund Balance Beginning of Year</b>          | 1,215,347         | 1,215,347           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b>    | <u>54,922</u>     | <u>54,922</u>       | -                                                       |
| <b>Fund Balance End of Year</b>                | <u>\$ 301,847</u> | <u>\$ 1,371,586</u> | <u>\$ 1,069,739</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, 2020

|                                             | <b><i>Dog and Kennel</i></b> |                   |                                                         |
|---------------------------------------------|------------------------------|-------------------|---------------------------------------------------------|
|                                             | Final<br>Budget              | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                              |                   |                                                         |
| Charges for Services                        | \$ 840,000                   | \$ 814,703        | \$ (25,297)                                             |
| Fines and Forfeitures                       | 6,500                        | 7,950             | 1,450                                                   |
| Other                                       | 3,500                        | 11,215            | 7,715                                                   |
| <b>Total Revenues</b>                       | <b>850,000</b>               | <b>833,868</b>    | <b>(16,132)</b>                                         |
| <b>Expenditures</b>                         |                              |                   |                                                         |
| Current:                                    |                              |                   |                                                         |
| Health                                      |                              |                   |                                                         |
| Personal Services                           | 353,290                      | 330,982           | 22,308                                                  |
| Materials and Supplies                      | 122,714                      | 79,589            | 43,125                                                  |
| Contractual Services                        | 249,822                      | 223,614           | 26,208                                                  |
| Capital Outlay                              | 275,266                      | 273,390           | 1,876                                                   |
| Other                                       | 3,510                        | 1,070             | 2,440                                                   |
| <b>Total Expenditures</b>                   | <b>1,004,602</b>             | <b>908,645</b>    | <b>95,957</b>                                           |
| <b>Net Change in Fund Balance</b>           | <b>(154,602)</b>             | <b>(74,777)</b>   | <b>79,825</b>                                           |
| <b>Fund Balance Beginning of Year</b>       | <b>461,212</b>               | <b>461,212</b>    | <b>-</b>                                                |
| <b>Prior Year Encumbrances Appropriated</b> | <b>62,102</b>                | <b>62,102</b>     | <b>-</b>                                                |
| <b>Fund Balance End of Year</b>             | <b>\$ 368,712</b>            | <b>\$ 448,537</b> | <b>\$ 79,825</b>                                        |

|                                                | <b><i>Motel Tax</i></b> |                  |                                                         |
|------------------------------------------------|-------------------------|------------------|---------------------------------------------------------|
|                                                | Final<br>Budget         | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                                |                         |                  |                                                         |
| Property Taxes                                 | \$ 4,000,000            | \$ 2,178,153     | \$ (1,821,847)                                          |
| <b>Expenditures</b>                            |                         |                  |                                                         |
| Current:                                       |                         |                  |                                                         |
| General Government - Legislative and Executive |                         |                  |                                                         |
| Other                                          | 4,000,000               | 2,194,521        | 1,805,479                                               |
| <b>Net Change in Fund Balance</b>              | <b>-</b>                | <b>(16,368)</b>  | <b>(16,368)</b>                                         |
| <b>Fund Balance Beginning of Year</b>          | <b>26,489</b>           | <b>26,489</b>    | <b>-</b>                                                |
| <b>Fund Balance End of Year</b>                | <b>\$ 26,489</b>        | <b>\$ 10,121</b> | <b>\$ (16,368)</b>                                      |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

|                                       | <i>Immobilization and Impoundment</i> |                  |                                                         |
|---------------------------------------|---------------------------------------|------------------|---------------------------------------------------------|
|                                       | Final<br>Budget                       | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                       |                                       |                  |                                                         |
| Charges for Services                  | \$ 1,000                              | \$ 300           | \$ (700)                                                |
| <b>Net Change in Fund Balance</b>     | 1,000                                 | 300              | (700)                                                   |
| <b>Fund Balance Beginning of Year</b> | 51,026                                | 51,026           | -                                                       |
| <b>Fund Balance End of Year</b>       | <u>\$ 52,026</u>                      | <u>\$ 51,326</u> | <u>\$ (700)</u>                                         |

|                                       | <i>In - Home Detention</i> |               |                                                         |
|---------------------------------------|----------------------------|---------------|---------------------------------------------------------|
|                                       | Final<br>Budget            | Actual        | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Fund Balance Beginning of Year</b> | \$ 428                     | \$ 428        | \$ -                                                    |
| <b>Fund Balance End of Year</b>       | <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, 2020*

|                                             | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|-------------------|-------------------|---------------------------------------------------------|
| <b>Revenues</b>                             |                   |                   |                                                         |
| Permissive Sales Tax                        | \$ 3,975,000      | \$ 3,925,625      | \$ (49,375)                                             |
| Charges for Services                        | 5,000             | 7,150             | 2,150                                                   |
| Licenses and Permits                        | 80,000            | 202,953           | 122,953                                                 |
| Fines and Forfeitures                       | 70,000            | 58,309            | (11,691)                                                |
| Intergovernmental                           | 13,424,000        | 12,791,666        | (632,334)                                               |
| Interest                                    | 5,000             | 1,951             | (3,049)                                                 |
| Other                                       | 30,000            | 259,329           | 229,329                                                 |
| <b>Total Revenues</b>                       | <u>17,589,000</u> | <u>17,246,983</u> | <u>(342,017)</u>                                        |
| <b>Expenditures</b>                         |                   |                   |                                                         |
| Current:                                    |                   |                   |                                                         |
| Public Works                                |                   |                   |                                                         |
| Personal Services                           | 6,319,736         | 6,162,650         | 157,086                                                 |
| Materials and Supplies                      | 2,296,660         | 2,059,893         | 236,767                                                 |
| Contractual Services                        | 2,032,770         | 1,951,004         | 81,766                                                  |
| Capital Outlay                              | 8,240,929         | 8,112,250         | 128,679                                                 |
| Other                                       | 89,227            | 87,963            | 1,264                                                   |
| Total Public Works                          | <u>18,979,322</u> | <u>18,373,760</u> | <u>605,562</u>                                          |
| Debt Service                                |                   |                   |                                                         |
| Principal Retirement                        | 109,981           | 109,981           | -                                                       |
| <b>Total Expenditures</b>                   | <u>19,089,303</u> | <u>18,483,741</u> | <u>605,562</u>                                          |
| <b>Net Change in Fund Balance</b>           | (1,500,303)       | (1,236,758)       | 263,545                                                 |
| <b>Fund Balance Beginning of Year</b>       | 439,555           | 439,555           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>1,515,918</u>  | <u>1,515,918</u>  | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 455,170</u> | <u>\$ 718,715</u> | <u>\$ 263,545</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, 2020

|                                             | <b><i>Municipal Road</i></b> |                     |                                                         |
|---------------------------------------------|------------------------------|---------------------|---------------------------------------------------------|
|                                             | Final<br>Budget              | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                              |                     |                                                         |
| Intergovernmental                           | \$ 750,000                   | \$ 736,947          | \$ (13,053)                                             |
| <b>Expenditures</b>                         |                              |                     |                                                         |
| Current:                                    |                              |                     |                                                         |
| Public Works                                |                              |                     |                                                         |
| Contractual Services                        | 25,000                       | 21,703              | 3,297                                                   |
| Capital Outlay                              | 2,781,843                    | 2,482,540           | 299,303                                                 |
| <b>Total Expenditures</b>                   | <b>2,806,843</b>             | <b>2,504,243</b>    | <b>302,600</b>                                          |
| <b>Net Change in Fund Balance</b>           | <b>(2,056,843)</b>           | <b>(1,767,296)</b>  | <b>289,547</b>                                          |
| <b>Fund Balance Beginning of Year</b>       | <b>1,549,678</b>             | <b>1,549,678</b>    | <b>-</b>                                                |
| <b>Prior Year Encumbrances Appropriated</b> | <b>1,451,843</b>             | <b>1,451,843</b>    | <b>-</b>                                                |
| <b>Fund Balance End of Year</b>             | <b>\$ 944,678</b>            | <b>\$ 1,234,225</b> | <b>\$ 289,547</b>                                       |

|                                       | <b><i>Probate Court Conduct of Business</i></b> |                 |                                                         |
|---------------------------------------|-------------------------------------------------|-----------------|---------------------------------------------------------|
|                                       | Final<br>Budget                                 | Actual          | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                       |                                                 |                 |                                                         |
| Charges for Services                  | \$ 5,500                                        | \$ 3,356        | \$ (2,144)                                              |
| <b>Expenditures</b>                   |                                                 |                 |                                                         |
| Current:                              |                                                 |                 |                                                         |
| General Government - Judicial         |                                                 |                 |                                                         |
| Materials and Supplies                | 2,000                                           | 1,804           | 196                                                     |
| Contractual Services                  | 2,000                                           | 200             | 1,800                                                   |
| Capital Outlay                        | 500                                             | -               | 500                                                     |
| Other                                 | 970                                             | 199             | 771                                                     |
| <b>Total Expenditures</b>             | <b>5,470</b>                                    | <b>2,203</b>    | <b>3,267</b>                                            |
| <b>Net Change in Fund Balance</b>     | <b>30</b>                                       | <b>1,153</b>    | <b>1,123</b>                                            |
| <b>Fund Balance Beginning of Year</b> | <b>911</b>                                      | <b>911</b>      | <b>-</b>                                                |
| <b>Fund Deficit End of Year</b>       | <b>\$ 941</b>                                   | <b>\$ 2,064</b> | <b>\$ 1,123</b>                                         |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

| <b>Real Estate Assessment</b>                  |                     |                     |                                                         |
|------------------------------------------------|---------------------|---------------------|---------------------------------------------------------|
|                                                | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                                |                     |                     |                                                         |
| Charges for Services                           | \$ 3,975,000        | \$ 4,353,714        | \$ 378,714                                              |
| Intergovernmental                              | -                   | 4,813               | 4,813                                                   |
| Other                                          | 25,000              | 27,935              | 2,935                                                   |
| <b>Total Revenues</b>                          | <b>4,000,000</b>    | <b>4,386,462</b>    | <b>386,462</b>                                          |
| <b>Expenditures</b>                            |                     |                     |                                                         |
| Current:                                       |                     |                     |                                                         |
| General Government - Legislative and Executive |                     |                     |                                                         |
| Personal Services                              | 3,296,670           | 3,266,663           | 30,007                                                  |
| Materials and Supplies                         | 56,056              | 27,374              | 28,682                                                  |
| Contractual Services                           | 1,435,176           | 1,238,350           | 196,826                                                 |
| Capital Outlay                                 | 36,352              | 20,647              | 15,705                                                  |
| Other                                          | 111,680             | 49,573              | 62,107                                                  |
| <b>Total Expenditures</b>                      | <b>4,935,934</b>    | <b>4,602,607</b>    | <b>333,327</b>                                          |
| <b>Net Change in Fund Balance</b>              | <b>(935,934)</b>    | <b>(216,145)</b>    | <b>719,789</b>                                          |
| <b>Fund Balance Beginning of Year</b>          | <b>2,666,351</b>    | <b>2,666,351</b>    | <b>-</b>                                                |
| <b>Prior Year Encumbrances Appropriated</b>    | <b>136,500</b>      | <b>136,500</b>      | <b>-</b>                                                |
| <b>Fund Balance End of Year</b>                | <b>\$ 1,866,917</b> | <b>\$ 2,586,706</b> | <b>\$ 719,789</b>                                       |
| <b>Sheriff's Litter Patrol</b>                 |                     |                     |                                                         |
|                                                | Final<br>Budget     | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                                |                     |                     |                                                         |
| Intergovernmental                              | \$ 95,000           | \$ 95,000           | \$ -                                                    |
| <b>Expenditures</b>                            |                     |                     |                                                         |
| Current:                                       |                     |                     |                                                         |
| Public Safety                                  |                     |                     |                                                         |
| Personal Services                              | 81,785              | 81,580              | 205                                                     |
| Materials and Supplies                         | 22,807              | 10,185              | 12,622                                                  |
| <b>Total Expenditures</b>                      | <b>104,592</b>      | <b>91,765</b>       | <b>12,827</b>                                           |
| <b>Net Change in Fund Balance</b>              | <b>(9,592)</b>      | <b>3,235</b>        | <b>12,827</b>                                           |
| <b>Fund Balance Beginning of Year</b>          | <b>3,114</b>        | <b>3,114</b>        | <b>-</b>                                                |
| <b>Prior Year Encumbrances Appropriated</b>    | <b>9,592</b>        | <b>9,592</b>        | <b>-</b>                                                |
| <b>Fund Balance End of Year</b>                | <b>\$ 3,114</b>     | <b>\$ 15,941</b>    | <b>\$ 12,827</b>                                        |

# 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, 2020

|                                             | Final<br>Budget   | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|-------------------|---------------------|---------------------------------------------------------|
| <b>Revenues</b>                             |                   |                     |                                                         |
| Charges for Services                        | \$ 40,000         | \$ 52,619           | \$ 12,619                                               |
| Intergovernmental                           | 3,116,057         | 2,652,952           | (463,105)                                               |
| <b>Total Revenues</b>                       | <u>3,156,057</u>  | <u>2,705,571</u>    | <u>(450,486)</u>                                        |
| <b>Expenditures</b>                         |                   |                     |                                                         |
| Current:                                    |                   |                     |                                                         |
| Public Safety                               |                   |                     |                                                         |
| Personal Services                           | 2,140,981         | 1,564,896           | 576,085                                                 |
| Materials and Supplies                      | 326,766           | 116,977             | 209,789                                                 |
| Contractual Services                        | 932,897           | 564,493             | 368,404                                                 |
| Capital Outlay                              | 3,549             | 3,549               | -                                                       |
| Other                                       | 209,161           | 87,266              | 121,895                                                 |
| <b>Total Expenditures</b>                   | <u>3,613,354</u>  | <u>2,337,181</u>    | <u>1,276,173</u>                                        |
| <b>Net Change in Fund Balance</b>           | (457,297)         | 368,390             | 825,687                                                 |
| <b>Fund Balance Beginning of Year</b>       | 1,288,166         | 1,288,166           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>55,349</u>     | <u>55,349</u>       | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 886,218</u> | <u>\$ 1,711,905</u> | <u>\$ 825,687</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, 2020

|                                       | <i>Day Reporting</i> |                  |                                                         |
|---------------------------------------|----------------------|------------------|---------------------------------------------------------|
|                                       | Final<br>Budget      | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                       |                      |                  |                                                         |
| Charges for Services                  | \$ 33,000            | \$ 29,502        | \$ (3,498)                                              |
| <b>Expenditures</b>                   |                      |                  |                                                         |
| Current:                              |                      |                  |                                                         |
| Public Safety                         |                      |                  |                                                         |
| Materials and Supplies                | 10,000               | -                | 10,000                                                  |
| Contractual Services                  | 13,000               | -                | 13,000                                                  |
| Other                                 | 10,000               | -                | 10,000                                                  |
| <b>Total Expenditures</b>             | <u>33,000</u>        | <u>-</u>         | <u>33,000</u>                                           |
| <b>Net Change in Fund Balance</b>     | -                    | 29,502           | 29,502                                                  |
| <b>Fund Balance Beginning of Year</b> | -                    | -                | -                                                       |
| <b>Fund Balance End of Year</b>       | <u>\$ -</u>          | <u>\$ 29,502</u> | <u>\$ 29,502</u>                                        |

|                                       | <i>Bureau of Justice Assistance Block Grant</i> |                   |                                                         |
|---------------------------------------|-------------------------------------------------|-------------------|---------------------------------------------------------|
|                                       | Final<br>Budget                                 | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                       |                                                 |                   |                                                         |
| Intergovernmental                     | \$ 441,499                                      | \$ 494,766        | \$ 53,267                                               |
| Interest                              | -                                               | 320               | 320                                                     |
| <b>Total Revenues</b>                 | <u>441,499</u>                                  | <u>495,086</u>    | <u>53,587</u>                                           |
| <b>Expenditures</b>                   |                                                 |                   |                                                         |
| Current:                              |                                                 |                   |                                                         |
| Public Safety                         |                                                 |                   |                                                         |
| Personal Services                     | 380,405                                         | 195,081           | 185,324                                                 |
| Materials and Supplies                | 14,058                                          | -                 | 14,058                                                  |
| Contractual Services                  | 6,000                                           | -                 | 6,000                                                   |
| Capital Outlay                        | 37,950                                          | 9,245             | 28,705                                                  |
| Other                                 | 1,750                                           | -                 | 1,750                                                   |
| <b>Total Expenditures</b>             | <u>440,163</u>                                  | <u>204,326</u>    | <u>235,837</u>                                          |
| <b>Net Change in Fund Balance</b>     | 1,336                                           | 290,760           | 289,424                                                 |
| <b>Fund Balance Beginning of Year</b> | <u>353,022</u>                                  | <u>353,022</u>    | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>       | <u>\$ 354,358</u>                               | <u>\$ 643,782</u> | <u>\$ 289,424</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, 2020

|                                             | <b>Disaster Services - HAZMAT</b> |                   |                                                         |
|---------------------------------------------|-----------------------------------|-------------------|---------------------------------------------------------|
|                                             | Final<br>Budget                   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                                   |                   |                                                         |
| Charges for Services                        | \$ 5,000                          | \$ -              | \$ (5,000)                                              |
| Fines and Forfeitures                       | -                                 | 7,530             | 7,530                                                   |
| Intergovernmental                           | 78,000                            | 80,000            | 2,000                                                   |
| <b>Total Revenues</b>                       | <b>83,000</b>                     | <b>87,530</b>     | <b>4,530</b>                                            |
| <b>Expenditures</b>                         |                                   |                   |                                                         |
| Current:                                    |                                   |                   |                                                         |
| Public Safety                               |                                   |                   |                                                         |
| Materials and Supplies                      | 21,797                            | 17,714            | 4,083                                                   |
| Contractual Services                        | 39,658                            | 24,871            | 14,787                                                  |
| Capital Outlay                              | 399                               |                   | 399                                                     |
| Other                                       | 25,068                            | 22,921            | 2,147                                                   |
| <b>Total Expenditures</b>                   | <b>86,922</b>                     | <b>65,506</b>     | <b>21,416</b>                                           |
| <b>Net Change in Fund Balance</b>           | <b>(3,922)</b>                    | <b>22,024</b>     | <b>25,946</b>                                           |
| <b>Fund Balance Beginning of Year</b>       | <b>89,287</b>                     | <b>89,287</b>     | <b>-</b>                                                |
| <b>Prior Year Encumbrances Appropriated</b> | <b>21,672</b>                     | <b>21,672</b>     | <b>-</b>                                                |
| <b>Fund Balance End of Year</b>             | <b>\$ 107,037</b>                 | <b>\$ 132,983</b> | <b>\$ 25,946</b>                                        |

|                                             | <b>House Arrest</b> |                   |                                                         |
|---------------------------------------------|---------------------|-------------------|---------------------------------------------------------|
|                                             | Final<br>Budget     | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                     |                   |                                                         |
| Fines and Forfeitures                       | \$ -                | \$ 2,753          | \$ 2,753                                                |
| <b>Expenditures</b>                         |                     |                   |                                                         |
| Current:                                    |                     |                   |                                                         |
| Public Safety                               |                     |                   |                                                         |
| Contractual Services                        | 31,659              | 8,500             | 23,159                                                  |
| <b>Net Change in Fund Balance</b>           | <b>(31,659)</b>     | <b>(5,747)</b>    | <b>25,912</b>                                           |
| <b>Fund Balance Beginning of Year</b>       | <b>233,720</b>      | <b>233,720</b>    | <b>-</b>                                                |
| <b>Prior Year Encumbrances Appropriated</b> | <b>23,959</b>       | <b>23,959</b>     | <b>-</b>                                                |
| <b>Fund Balance End of Year</b>             | <b>\$ 226,020</b>   | <b>\$ 251,932</b> | <b>\$ 25,912</b>                                        |



# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2020*

|                                                    | <b><i>State Probation Supervision Fees</i></b> |                   |                                                         |
|----------------------------------------------------|------------------------------------------------|-------------------|---------------------------------------------------------|
|                                                    | Final<br>Budget                                | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b><i>Revenues</i></b>                             |                                                |                   |                                                         |
| Charges for Services                               | \$ -                                           | \$ 3,981          | \$ 3,981                                                |
| <b><i>Expenditures</i></b>                         |                                                |                   |                                                         |
| Current:                                           |                                                |                   |                                                         |
| Public Safety                                      |                                                |                   |                                                         |
| Materials and Supplies                             | 12,406                                         | 7,136             | 5,270                                                   |
| Contractual Services                               | 58,202                                         | 1,000             | 57,202                                                  |
| Capital Outlay                                     | 9,798                                          | 9,798             | -                                                       |
| Other                                              | 1,000                                          | 1,000             | -                                                       |
| <b><i>Total Expenditures</i></b>                   | <b>81,406</b>                                  | <b>18,934</b>     | <b>62,472</b>                                           |
| <b><i>Net Change in Fund Balance</i></b>           | <b>(81,406)</b>                                | <b>(14,953)</b>   | <b>66,453</b>                                           |
| <b><i>Fund Balance Beginning of Year</i></b>       | <b>142,184</b>                                 | <b>142,184</b>    | <b>-</b>                                                |
| <b><i>Prior Year Encumbrances Appropriated</i></b> | <b>1,406</b>                                   | <b>1,406</b>      | <b>-</b>                                                |
| <b><i>Fund Balance End of Year</i></b>             | <b>\$ 62,184</b>                               | <b>\$ 128,637</b> | <b>\$ 66,453</b>                                        |

|                                              | <b><i>Indigent Drivers</i></b> |                  |                                                         |
|----------------------------------------------|--------------------------------|------------------|---------------------------------------------------------|
|                                              | Final<br>Budget                | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b><i>Revenues</i></b>                       |                                |                  |                                                         |
| Fines and Forfeitures                        | \$ 6,200                       | \$ 6,585         | \$ 385                                                  |
| <b><i>Expenditures</i></b>                   |                                |                  |                                                         |
| Current                                      |                                |                  |                                                         |
| General Government - Judicial                |                                |                  |                                                         |
| Contractual Services                         | 1,000                          | -                | 1,000                                                   |
| <b><i>Net Change in Fund Balance</i></b>     | <b>5,200</b>                   | <b>6,585</b>     | <b>1,385</b>                                            |
| <b><i>Fund Balance Beginning of Year</i></b> | <b>8,453</b>                   | <b>8,453</b>     | <b>-</b>                                                |
| <b><i>Fund Balance End of Year</i></b>       | <b>\$ 13,653</b>               | <b>\$ 15,038</b> | <b>\$ 1,385</b>                                         |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

|                                             | <b>Enforcement and Education</b> |                  |                                                         |
|---------------------------------------------|----------------------------------|------------------|---------------------------------------------------------|
|                                             | Final<br>Budget                  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                                  |                  |                                                         |
| Fines and Forfeitures                       | \$ 4,200                         | \$ 2,549         | \$ (1,651)                                              |
| <b>Expenditures</b>                         |                                  |                  |                                                         |
| Current:                                    |                                  |                  |                                                         |
| Public Safety                               |                                  |                  |                                                         |
| Materials and Supplies                      | 4,000                            | -                | 4,000                                                   |
| <b>Net Change in Fund Balance</b>           | 200                              | 2,549            | 2,349                                                   |
| <b>Fund Balance Beginning of Year</b>       | 25,049                           | 25,049           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | 2,000                            | 2,000            | -                                                       |
| <b>Fund Balance End of Year</b>             | <u>\$ 27,249</u>                 | <u>\$ 29,598</u> | <u>\$ 2,349</u>                                         |

|                                       | <b>Violence Prevention</b> |                  |                                                         |
|---------------------------------------|----------------------------|------------------|---------------------------------------------------------|
|                                       | Final<br>Budget            | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                       |                            |                  |                                                         |
| Intergovernmental                     | \$ 154,401                 | \$ 152,277       | \$ (2,124)                                              |
| <b>Expenditures</b>                   |                            |                  |                                                         |
| Current:                              |                            |                  |                                                         |
| Public Safety                         |                            |                  |                                                         |
| Personal Services                     | 166,310                    | 95,228           | 71,082                                                  |
| <b>Net Change in Fund Balance</b>     | (11,909)                   | 57,049           | 68,958                                                  |
| <b>Fund Balance Beginning of Year</b> | 11,909                     | 11,909           | -                                                       |
| <b>Fund Balance End of Year</b>       | <u>\$ -</u>                | <u>\$ 68,958</u> | <u>\$ 68,958</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, 2020*

|                                             | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|-------------------|-------------------|---------------------------------------------------------|
| <b>Revenues</b>                             |                   |                   |                                                         |
| Charges for Services                        | \$ 175,000        | \$ 97,275         | \$ (77,725)                                             |
| <b>Expenditures</b>                         |                   |                   |                                                         |
| Current:                                    |                   |                   |                                                         |
| Public Safety                               |                   |                   |                                                         |
| Personal Services                           | 17,500            | -                 | 17,500                                                  |
| Contractual Services                        | 194,400           | 186,300           | 8,100                                                   |
| <b>Total Expenditures</b>                   | <u>211,900</u>    | <u>186,300</u>    | <u>25,600</u>                                           |
| <b>Net Change in Fund Balance</b>           | (36,900)          | (89,025)          | (52,125)                                                |
| <b>Fund Balance Beginning of Year</b>       | 389,246           | 389,246           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>36,900</u>     | <u>36,900</u>     | -                                                       |
| <b>Fund Balance End of Year</b>             | <u>\$ 389,246</u> | <u>\$ 337,121</u> | <u>\$ (52,125)</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, 2020

| <b>Emergency Preparedness Grant</b>         |                   |                   |                                                         |
|---------------------------------------------|-------------------|-------------------|---------------------------------------------------------|
|                                             | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                   |                   |                                                         |
| Intergovernmental                           | \$ 258,000        | \$ 299,748        | \$ 41,748                                               |
| Other                                       | -                 | 550               | 550                                                     |
| <b>Total Revenues</b>                       | <u>258,000</u>    | <u>300,298</u>    | <u>42,298</u>                                           |
| <b>Expenditures</b>                         |                   |                   |                                                         |
| Current:                                    |                   |                   |                                                         |
| Public Safety                               |                   |                   |                                                         |
| Personal Services                           | 212,180           | 168,072           | 44,108                                                  |
| Materials and Supplies                      | 22,516            | 5,034             | 17,482                                                  |
| Contractual Services                        | 40,602            | 33,324            | 7,278                                                   |
| Capital Outlay                              | 3,979             | 3,979             | -                                                       |
| Other                                       | 9,760             | 445               | 9,315                                                   |
| <b>Total Expenditures</b>                   | <u>289,037</u>    | <u>210,854</u>    | <u>78,183</u>                                           |
| <b>Net Change in Fund Balance</b>           | (31,037)          | 89,444            | 120,481                                                 |
| <b>Fund Balance Beginning of Year</b>       | 225,819           | 225,819           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>13,600</u>     | <u>13,600</u>     | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 208,382</u> | <u>\$ 328,863</u> | <u>\$ 120,481</u>                                       |
| <b>Juvenile Justice</b>                     |                   |                   |                                                         |
|                                             | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                   |                   |                                                         |
| Intergovernmental                           | \$ 575,000        | \$ 340,729        | \$ (234,271)                                            |
| Other                                       | 5,500             | 3,081             | (2,419)                                                 |
| <b>Total Revenues</b>                       | <u>580,500</u>    | <u>343,810</u>    | <u>(236,690)</u>                                        |
| <b>Expenditures</b>                         |                   |                   |                                                         |
| Current:                                    |                   |                   |                                                         |
| General Government - Judicial               |                   |                   |                                                         |
| Juvenile Justice Grants                     |                   |                   |                                                         |
| Personal Services                           | 75,000            | 66,302            | 8,698                                                   |
| Materials and Supplies                      | 19,448            | 8,698             | 10,750                                                  |
| Contractual Services                        | 818,525           | 774,448           | 44,077                                                  |
| Other                                       | 20,875            | 10,375            | 10,500                                                  |
| <b>Total Expenditures</b>                   | <u>933,848</u>    | <u>859,823</u>    | <u>74,025</u>                                           |
| <b>Net Change In Fund Balance</b>           | (353,348)         | (516,013)         | (162,665)                                               |
| <b>Fund Balance Beginning of Year</b>       | 774,206           | 774,206           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>153,848</u>    | <u>153,848</u>    | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 574,706</u> | <u>\$ 412,041</u> | <u>\$ (162,665)</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, 2020

|                                             | Final<br>Budget   | Actual            | Variance<br>Favorable<br>Positive<br>(Negative) |
|---------------------------------------------|-------------------|-------------------|-------------------------------------------------|
| <b>Revenues</b>                             |                   |                   |                                                 |
| Charges for Services                        | \$ 10,000         | \$ 8,642          | \$ (1,358)                                      |
| Fines and Forfeitures                       | 320,000           | 305,578           | (14,422)                                        |
| Intergovernmental                           | 178,000           | 179,083           | 1,083                                           |
| Other                                       | 60,000            | 64,596            | 4,596                                           |
| <b>Total Revenues</b>                       | <u>568,000</u>    | <u>557,899</u>    | <u>(10,101)</u>                                 |
| <b>Expenditures</b>                         |                   |                   |                                                 |
| Current:                                    |                   |                   |                                                 |
| General Government - Judicial               |                   |                   |                                                 |
| Personal Services                           | 159,700           | 153,413           | 6,287                                           |
| Materials and Supplies                      | 272,716           | 271,617           | 1,099                                           |
| Contractual Services                        | 238,927           | 238,737           | 190                                             |
| Other                                       | 8,355             | 7,355             | 1,000                                           |
| <b>Total Expenditures</b>                   | <u>679,698</u>    | <u>671,122</u>    | <u>8,576</u>                                    |
| <b>Net Change in Fund Balance</b>           | (111,698)         | (113,223)         | (1,525)                                         |
| <b>Fund Balance Beginning of Year</b>       | 295,479           | 295,479           | -                                               |
| <b>Prior Year Encumbrances Appropriated</b> | <u>111,698</u>    | <u>111,698</u>    | <u>-</u>                                        |
| <b>Fund Balance End of Year</b>             | <u>\$ 295,479</u> | <u>\$ 293,954</u> | <u>\$ (1,525)</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, 2020*

|                                             | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|------------------|------------------|---------------------------------------------------------|
| <b>Revenues</b>                             |                  |                  |                                                         |
| Charges for Services                        | \$ 14,500        | \$ 15,212        | \$ 712                                                  |
| Intergovernmental                           | 57,180           | 57,180           | -                                                       |
| <b>Total Revenues</b>                       | <u>71,680</u>    | <u>72,392</u>    | <u>712</u>                                              |
| <b>Expenditures</b>                         |                  |                  |                                                         |
| Current:                                    |                  |                  |                                                         |
| General Government - Judicial               |                  |                  |                                                         |
| Personal Services                           | 53,595           | 52,976           | 619                                                     |
| Materials and Supplies                      | 6,711            | -                | 6,711                                                   |
| Contractual Services                        | 9,358            | 5,699            | 3,659                                                   |
| Other                                       | 7,321            | 2,306            | 5,015                                                   |
| <b>Total Expenditures</b>                   | <u>76,985</u>    | <u>60,981</u>    | <u>16,004</u>                                           |
| <b>Net Change in Fund Balance</b>           | (5,305)          | 11,411           | 16,716                                                  |
| <b>Fund Balance Beginning of Year</b>       | 63,120           | 63,120           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>2,504</u>     | <u>2,504</u>     | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>             | <u>\$ 60,319</u> | <u>\$ 77,035</u> | <u>\$ 16,716</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, 2020

| <i>Indigent Guardianship</i>                |                  |                  |                                                         |
|---------------------------------------------|------------------|------------------|---------------------------------------------------------|
|                                             | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                  |                  |                                                         |
| Charges for Services                        | \$ 65,000        | \$ 44,916        | \$ (20,084)                                             |
| <b>Expenditures</b>                         |                  |                  |                                                         |
| Current:                                    |                  |                  |                                                         |
| General Government - Judicial               |                  |                  |                                                         |
| Personal Services                           | 56,000           | 37,129           | 18,871                                                  |
| Materials and Supplies                      | 1,000            | 615              | 385                                                     |
| Contractual Services                        | 9,768            | 5,643            | 4,125                                                   |
| Capital Outlay                              | 1,000            | -                | 1,000                                                   |
| Other                                       | 2,300            | -                | 2,300                                                   |
| <b>Total Expenditures</b>                   | <u>70,068</u>    | <u>43,387</u>    | <u>26,681</u>                                           |
| <b>Net Change in Fund Balance</b>           | (5,068)          | 1,529            | 6,597                                                   |
| <b>Fund Balance Beginning of Year</b>       | 15,661           | 15,661           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | 3,068            | 3,068            | -                                                       |
| <b>Fund Balance End of Year</b>             | <u>\$ 13,661</u> | <u>\$ 20,258</u> | <u>\$ 6,597</u>                                         |

| <i>Computer Justice Information System</i>  |                  |                  |                                                         |
|---------------------------------------------|------------------|------------------|---------------------------------------------------------|
|                                             | Final<br>Budget  | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                  |                  |                                                         |
| Fines and Forfeitures                       | \$ 20,000        | \$ 18,985        | \$ (1,015)                                              |
| Intergovernmental                           | 19,142           | 19,142           | -                                                       |
| <b>Total Revenues</b>                       | <u>39,142</u>    | <u>38,127</u>    | <u>(1,015)</u>                                          |
| <b>Expenditures</b>                         |                  |                  |                                                         |
| Current:                                    |                  |                  |                                                         |
| General Government - Judicial               |                  |                  |                                                         |
| Materials and Supplies                      | 20,580           | 12,000           | 8,580                                                   |
| Capital Outlay                              | 19,142           | 19,142           | -                                                       |
| <b>Total Expenditures</b>                   | <u>39,722</u>    | <u>31,142</u>    | <u>8,580</u>                                            |
| <b>Net Change in Fund Balance</b>           | (580)            | 6,985            | 7,565                                                   |
| <b>Fund Balance Beginning of Year</b>       | 57,222           | 57,222           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | 1,580            | 1,580            | -                                                       |
| <b>Fund Balance End of Year</b>             | <u>\$ 58,222</u> | <u>\$ 65,787</u> | <u>\$ 7,565</u>                                         |

| <i>Community Prosecution Program</i>  |                 |               |                                                         |
|---------------------------------------|-----------------|---------------|---------------------------------------------------------|
|                                       | Final<br>Budget | Actual        | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                       |                 |               |                                                         |
| Intergovernmental                     | \$ 483          | \$ -          | \$ (483)                                                |
| <b>Net Change in Fund Balance</b>     | 483             | -             | (483)                                                   |
| <b>Fund Balance Beginning of Year</b> | 483             | 483           | -                                                       |
| <b>Fund Balance End of Year</b>       | <u>\$ 966</u>   | <u>\$ 483</u> | <u>\$ (483)</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, 2020

|                                             | <b>Probate Court Security Grant</b> |                   |                                                         |
|---------------------------------------------|-------------------------------------|-------------------|---------------------------------------------------------|
|                                             | Final<br>Budget                     | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                                     |                   |                                                         |
| Charges for Services                        | \$ 20,000                           | \$ 18,615         | \$ (1,385)                                              |
| <b>Expenditures</b>                         |                                     |                   |                                                         |
| Current:                                    |                                     |                   |                                                         |
| General Government - Judicial               |                                     |                   |                                                         |
| Contractual Services                        | 23,119                              | 10,655            | 12,464                                                  |
| <b>Net Change in Fund Balance</b>           | (3,119)                             | 7,960             | 11,079                                                  |
| <b>Fund Balance Beginning of Year</b>       | 159,626                             | 159,626           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | 3,119                               | 3,119             | -                                                       |
| <b>Fund Balance End of Year</b>             | <u>\$ 159,626</u>                   | <u>\$ 170,705</u> | <u>\$ 11,079</u>                                        |

|                                             | <b>Sheriff Law Enforcement</b> |                   |                                                         |
|---------------------------------------------|--------------------------------|-------------------|---------------------------------------------------------|
|                                             | Final<br>Budget                | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                                |                   |                                                         |
| Licenses and Permits                        | \$ 150,000                     | \$ 223,714        | \$ 73,714                                               |
| Fines and Forfeitures                       | -                              | 959               | 959                                                     |
| Intergovernmental                           | 275,891                        | 112,539           | (163,352)                                               |
| Interest                                    | -                              | 1,640             | 1,640                                                   |
| <b>Total Revenues</b>                       | <u>425,891</u>                 | <u>338,852</u>    | <u>(87,039)</u>                                         |
| <b>Expenditures</b>                         |                                |                   |                                                         |
| Current:                                    |                                |                   |                                                         |
| Public Safety                               |                                |                   |                                                         |
| Personal Services                           | 321,769                        | 107,883           | 213,886                                                 |
| Materials and Supplies                      | 19,766                         | 8,000             | 11,766                                                  |
| Contractual Services                        | 223,387                        | 197,709           | 25,678                                                  |
| Capital Outlay                              | 59,420                         | 51,887            | 7,533                                                   |
| Other                                       | 187,113                        | 106,479           | 80,634                                                  |
| <b>Total Expenditures</b>                   | <u>811,455</u>                 | <u>471,958</u>    | <u>339,497</u>                                          |
| <b>Net Change in Fund Balance</b>           | (385,564)                      | (133,106)         | 252,458                                                 |
| <b>Fund Balance Beginning of Year</b>       | 891,430                        | 891,430           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | 132,818                        | 132,818           | -                                                       |
| <b>Fund Balance End of Year</b>             | <u>\$ 638,684</u>              | <u>\$ 891,142</u> | <u>\$ 252,458</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, 2020

| <b>Board of Election Special Election</b>               |                   |                   |                                                         |
|---------------------------------------------------------|-------------------|-------------------|---------------------------------------------------------|
|                                                         | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Fund Balance Beginning of Year</b>                   | \$ 216,585        | \$ 216,585        | \$ -                                                    |
| <b>Fund Balance End of Year</b>                         | <u>\$ 216,585</u> | <u>\$ 216,585</u> | <u>\$ -</u>                                             |
| <br><b>Probate Court Elder Justice Innovation Grant</b> |                   |                   |                                                         |
|                                                         | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                                         |                   |                   |                                                         |
| Intergovernmental                                       | \$ 80,000         | \$ 35,203         | \$ (44,797)                                             |
| <b>Expenditures</b>                                     |                   |                   |                                                         |
| Current:                                                |                   |                   |                                                         |
| General Government - Judicial                           |                   |                   |                                                         |
| Personal Services                                       | 35,000            | 24,547            | 10,453                                                  |
| Contractual Services                                    | 30,000            | 3,721             | 26,279                                                  |
| Other                                                   | 15,000            | 6,935             | 8,065                                                   |
| <b>Total Expenditures</b>                               | <u>80,000</u>     | <u>35,203</u>     | <u>44,797</u>                                           |
| <b>Net Change in Fund Balance</b>                       | -                 | -                 | -                                                       |
| <b>Fund Balance Beginning of Year</b>                   | -                 | -                 | -                                                       |
| <b>Fund Balance End of Year</b>                         | <u>\$ -</u>       | <u>\$ -</u>       | <u>\$ -</u>                                             |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

| <i>Geographical Information Systems</i>        |                 |                                                         |
|------------------------------------------------|-----------------|---------------------------------------------------------|
| Final<br>Budget                                | Actual          | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Expenditures</b>                            |                 |                                                         |
| Current                                        |                 |                                                         |
| General Government - Legislative and Executive |                 |                                                         |
| Materials and Supplies                         | \$ 144          | \$ 144                                                  |
| Capital Outlay                                 | 11,128          | 11,128                                                  |
| <b>Total Expenditures</b>                      | <b>11,272</b>   | <b>-</b>                                                |
| <b>Net Change in Fund Balance</b>              | <b>(11,272)</b> | <b>-</b>                                                |
| <b>Fund Balance Beginning of Year</b>          | <b>11,272</b>   | <b>-</b>                                                |
| <b>Fund Balance End of Year</b>                | <b>\$ -</b>     | <b>\$ -</b>                                             |

| <i>Board of Elections</i>                      |                  |                                                         |
|------------------------------------------------|------------------|---------------------------------------------------------|
| Final<br>Budget                                | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                                |                  |                                                         |
| Intergovernmental                              | \$ 332,908       | \$ 332,908                                              |
| Interest                                       | 453              | 546                                                     |
| <b>Total Revenues</b>                          | <b>333,361</b>   | <b>93</b>                                               |
| <b>Expenditures</b>                            |                  |                                                         |
| Current:                                       |                  |                                                         |
| General Government - Legislative and Executive |                  |                                                         |
| Personal Services                              |                  | -                                                       |
| Materials and Supplies                         | 176,570          | 164,322                                                 |
| Contractual Services                           | 206,260          | 106,949                                                 |
| <b>Total Expenditures</b>                      | <b>382,830</b>   | <b>111,559</b>                                          |
| <b>Net Change in Fund Balance</b>              | <b>(49,469)</b>  | <b>111,652</b>                                          |
| <b>Fund Balance Beginning of Year</b>          | <b>56,732</b>    | <b>-</b>                                                |
| <b>Prior Year Encumbrances Appropriated</b>    | <b>11,721</b>    | <b>-</b>                                                |
| <b>Fund Balance End of Year</b>                | <b>\$ 18,984</b> | <b>\$ 111,652</b>                                       |

# STARK COUNTY, OHIO

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

|                                       | <b>Special Assessment Bond Retirement</b> |                  |                                                         |
|---------------------------------------|-------------------------------------------|------------------|---------------------------------------------------------|
|                                       | Final<br>Budget                           | Actual           | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                       |                                           |                  |                                                         |
| Special Assessments                   | \$ 450,000                                | \$ 359,636       | \$ (90,364)                                             |
| Interest                              | -                                         | 322              | 322                                                     |
| <b>Total Revenues</b>                 | <u>450,000</u>                            | <u>359,958</u>   | <u>(90,042)</u>                                         |
| <b>Expenditures</b>                   |                                           |                  |                                                         |
| Current                               |                                           |                  |                                                         |
| Contractual Services                  | 7,500                                     | 3,629            | 3,871                                                   |
| Principal Retirement                  | 442,500                                   | 326,954          | 115,546                                                 |
| Interest and Fiscal Charges           | -                                         | 91,685           | (91,685)                                                |
| <b>Total Expenditures</b>             | <u>450,000</u>                            | <u>422,268</u>   | <u>27,732</u>                                           |
| <b>Net Change in Fund Balance</b>     | -                                         | (62,310)         | (62,310)                                                |
| <b>Fund Balance Beginning of Year</b> | <u>138,434</u>                            | <u>138,434</u>   | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>       | <u>\$ 138,434</u>                         | <u>\$ 76,124</u> | <u>\$ (62,310)</u>                                      |

|                                       | <b>General Obligation Bond Retirement</b> |                   |                                                         |
|---------------------------------------|-------------------------------------------|-------------------|---------------------------------------------------------|
|                                       | Final<br>Budget                           | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Expenditures</b>                   |                                           |                   |                                                         |
| Debt Service                          |                                           |                   |                                                         |
| Principal Retirement                  | \$ 1,130,000                              | \$ 1,130,000      | \$ -                                                    |
| Interest and Fiscal Charges           | 426,431                                   | 426,431           | -                                                       |
| <b>Total Expenditures</b>             | <u>1,556,431</u>                          | <u>1,556,431</u>  | <u>-</u>                                                |
| <b>Other Financing Source</b>         |                                           |                   |                                                         |
| Transfers In                          | <u>1,556,431</u>                          | <u>1,556,431</u>  | <u>-</u>                                                |
| <b>Net Change in Fund Balance</b>     | -                                         | -                 | -                                                       |
| <b>Fund Balance Beginning of Year</b> | <u>115,000</u>                            | <u>115,000</u>    | <u>-</u>                                                |
| <b>Fund Balance End of Year</b>       | <u>\$ 115,000</u>                         | <u>\$ 115,000</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, 2020

| <i><b>Jail Capital Improvements</b></i>                       |                  |                   |                                                         |
|---------------------------------------------------------------|------------------|-------------------|---------------------------------------------------------|
|                                                               | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <i><b>Fund Balance Beginning of Year</b></i>                  | \$ 6,775         | \$ 6,775          | \$ -                                                    |
| <i><b>Fund Balance End of Year</b></i>                        | <u>\$ 6,775</u>  | <u>\$ 6,775</u>   | <u>\$ -</u>                                             |
| <i><b>Board of Developmental<br/>Disabilities Capital</b></i> |                  |                   |                                                         |
|                                                               | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <i><b>Fund Balance Beginning of Year</b></i>                  | \$ 14,382        | \$ 14,382         | \$ -                                                    |
| <i><b>Fund Balance End of Year</b></i>                        | <u>\$ 14,382</u> | <u>\$ 14,382</u>  | <u>\$ -</u>                                             |
| <i><b>Ditch Maintenance</b></i>                               |                  |                   |                                                         |
|                                                               | Final<br>Budget  | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <i><b>Expenditures</b></i>                                    |                  |                   |                                                         |
| Contractual Services                                          | \$ 105,000       | \$ 97,972         | \$ 7,028                                                |
| <i><b>Other Financing Sources</b></i>                         |                  |                   |                                                         |
| Transfers In                                                  | 105,000          | 90,000            | (15,000)                                                |
| <i><b>Net Change in Fund Balance</b></i>                      | -                | (7,972)           | (7,972)                                                 |
| <i><b>Fund Balance Beginning of Year</b></i>                  | 5,413            | 5,413             | -                                                       |
| <i><b>Fund Balance End of Year</b></i>                        | <u>\$ 5,413</u>  | <u>\$ (2,559)</u> | <u>\$ (7,972)</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, 2020*

|                                       | <i>Engineer's Construction</i> |              |                                                         |
|---------------------------------------|--------------------------------|--------------|---------------------------------------------------------|
|                                       | Final<br>Budget                | Actual       | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                       |                                |              |                                                         |
| Intergovernmental                     | \$ 9,796,094                   | \$ 6,174,434 | \$ (3,621,660)                                          |
| <b>Expenditures</b>                   |                                |              |                                                         |
| Capital Outlay                        |                                |              |                                                         |
| Capital Outlay                        | 10,084,221                     | 6,782,981    | 3,301,240                                               |
| <b>Other Financing Sources</b>        |                                |              |                                                         |
| Proceeds of OPWC Loans                | 288,127                        | 608,547      | 320,420                                                 |
| <b>Net Change in Fund Balance</b>     | -                              | -            | -                                                       |
| <b>Fund Balance Beginning of Year</b> | -                              | -            | -                                                       |
| <b>Fund Balance End of Year</b>       | <u>\$ -</u>                    | <u>\$ -</u>  | <u>\$ -</u>                                             |

|                                             | <i>Permanent Improvement</i> |                      |                                                         |
|---------------------------------------------|------------------------------|----------------------|---------------------------------------------------------|
|                                             | Final<br>Budget              | Actual               | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                              |                      |                                                         |
| Other                                       | \$ -                         | \$ 250,325           | \$ 250,325                                              |
| <b>Expenditures</b>                         |                              |                      |                                                         |
| Capital Outlay                              |                              |                      |                                                         |
| Capital Outlay                              | 8,022,923                    | 5,995,041            | 2,027,882                                               |
| <b>Other Financing Sources</b>              |                              |                      |                                                         |
| Transfers In                                | 5,000,000                    | 5,000,000            | -                                                       |
| <b>Net Change in Fund Balance</b>           | (3,022,923)                  | (744,716)            | 2,278,207                                               |
| <b>Fund Balance Beginning of Year</b>       | 8,989,917                    | 8,989,917            | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | 3,022,923                    | 3,022,923            | -                                                       |
| <b>Fund Balance End of Year</b>             | <u>\$ 8,989,917</u>          | <u>\$ 11,268,124</u> | <u>\$ 2,278,207</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, 2020*

## **Countywide Public Safety Communications System Project Fund**

|                                             | Final<br>Budget | Actual      | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|-----------------|-------------|---------------------------------------------------------|
| <b>Expenditures</b>                         |                 |             |                                                         |
| Capital Outlay                              | \$ 37,103       | \$ 37,103   | \$ -                                                    |
| <b>Net Change in Fund Balance</b>           | (37,103)        | (37,103)    | -                                                       |
| <b>Fund Balance Beginning of Year</b>       | -               | -           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | 37,103          | 37,103      | -                                                       |
| <b>Fund Balance End of Year</b>             | <u>\$ -</u>     | <u>\$ -</u> | <u>\$ -</u>                                             |

## **JFS Midtown Building Project Fund**

|                                       | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-------------------|-------------------|---------------------------------------------------------|
| <b>Fund Balance Beginning of Year</b> | \$ 292,061        | \$ 292,061        | \$ -                                                    |
| <b>Fund Balance End of Year</b>       | <u>\$ 292,061</u> | <u>\$ 292,061</u> | <u>\$ -</u>                                             |

## **The Venue - TIF Fund**

|                                       | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------|-------------------|-------------------|---------------------------------------------------------|
| <b>Revenues</b>                       |                   |                   |                                                         |
| Revenue in Lieu of Taxes              | \$ 213,357        | \$ 213,357        | \$ -                                                    |
| <b>Expenditures</b>                   |                   |                   |                                                         |
| Capital Outlay                        | 3,000             | 2,563             | 437                                                     |
| <b>Net Change in Fund Balance</b>     | 210,357           | 210,794           | 437                                                     |
| <b>Fund Balance Beginning of Year</b> | 378,709           | 378,709           | -                                                       |
| <b>Fund Balance End of Year</b>       | <u>\$ 589,066</u> | <u>\$ 589,503</u> | <u>\$ 437</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, 2020*

|                                             | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|-------------------|-------------------|---------------------------------------------------------|
| <b>Revenues</b>                             |                   |                   |                                                         |
| Charges for Services                        | \$ 816,000        | \$ 859,605        | \$ 43,605                                               |
| <b>Expenses</b>                             |                   |                   |                                                         |
| Personal Services                           | 275,000           | 258,790           | 16,210                                                  |
| Contractual Services                        | 531,680           | 489,192           | 42,488                                                  |
| Materials and Supplies                      | 30,715            | 14,553            | 16,162                                                  |
| Other Operating Expenses                    | 3,500             | 1,060             | 2,440                                                   |
| Capital Outlay                              | 87,500            | -                 | 87,500                                                  |
| <b>Total Expenses</b>                       | <u>928,395</u>    | <u>763,595</u>    | <u>164,800</u>                                          |
| <b>Change in Fund Equity</b>                | (112,395)         | 96,010            | 208,405                                                 |
| <b>Fund Equity Beginning of Year</b>        | 701,566           | 701,566           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>52,395</u>     | <u>52,395</u>     | <u>-</u>                                                |
| <b>Fund Equity End of Year</b>              | <u>\$ 641,566</u> | <u>\$ 849,971</u> | <u>\$ 208,405</u>                                       |

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Equity  
Budget and Actual (Non-GAAP Basis) - Sheriff Webcheck  
For the Year Ended December 31, 2020*

|                                             | Final<br>Budget   | Actual            | Variance with<br>Final Budget<br>Positive<br>(Negative) |
|---------------------------------------------|-------------------|-------------------|---------------------------------------------------------|
| <b>Revenues</b>                             |                   |                   |                                                         |
| Charges for Services                        | \$ 21,000         | \$ 31,105         | \$ 10,105                                               |
| Intergovernmental                           | -                 | 8,000             | 8,000                                                   |
| <b>Total Revenues</b>                       | <u>21,000</u>     | <u>39,105</u>     | <u>18,105</u>                                           |
| <b>Expenses</b>                             |                   |                   |                                                         |
| Contractual Services                        | 1,000             | -                 | 1,000                                                   |
| Materials and Supplies                      | 3,881             | -                 | 3,881                                                   |
| Other Operating Expenses                    | 54,807            | 30,929            | 23,878                                                  |
| <b>Total Expenses</b>                       | <u>59,688</u>     | <u>30,929</u>     | <u>28,759</u>                                           |
| <b>Change in Fund Equity</b>                | (38,688)          | 8,176             | 46,864                                                  |
| <b>Fund Equity Beginning of Year</b>        | 211,800           | 211,800           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>38,688</u>     | <u>38,688</u>     | -                                                       |
| <b>Fund Equity End of Year</b>              | <u>\$ 211,800</u> | <u>\$ 258,664</u> | <u>\$ 46,864</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, 2020*

|                                             | <i>Self Insurance</i> |                     |                                                         |
|---------------------------------------------|-----------------------|---------------------|---------------------------------------------------------|
|                                             | Final<br>Budget       | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                       |                     |                                                         |
| Charges for Services                        | \$ 25,829,472         | \$ 25,916,734       | \$ 87,262                                               |
| Other Operating Revenues                    | 1,173,773             | 4,445,392           | 3,271,619                                               |
| <b>Total Revenues</b>                       | <u>27,003,245</u>     | <u>30,362,126</u>   | <u>3,358,881</u>                                        |
| <b>Expenses</b>                             |                       |                     |                                                         |
| Personal Services                           | 237,500               | 207,726             | 29,774                                                  |
| Contractual Services                        | 1,761,216             | 1,634,011           | 127,205                                                 |
| Claims                                      | 28,112,011            | 27,284,643          | 827,368                                                 |
| Other Operating Expenses                    | 13,500                | 9,400               | 4,100                                                   |
| <b>Total Expenses</b>                       | <u>30,124,227</u>     | <u>29,135,780</u>   | <u>988,447</u>                                          |
| <b>Change in Fund Equity</b>                | (3,120,982)           | 1,226,346           | 4,347,328                                               |
| <b>Fund Equity Beginning of Year</b>        | 3,303,183             | 3,303,183           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>1,517,483</u>      | <u>1,517,483</u>    | <u>-</u>                                                |
| <b>Fund Equity End of Year</b>              | <u>\$ 1,699,684</u>   | <u>\$ 6,047,012</u> | <u>\$ 4,347,328</u>                                     |

|                                             | <i>Workers' Compensation</i> |                     |                                                         |
|---------------------------------------------|------------------------------|---------------------|---------------------------------------------------------|
|                                             | Final<br>Budget              | Actual              | Variance with<br>Final Budget<br>Positive<br>(Negative) |
| <b>Revenues</b>                             |                              |                     |                                                         |
| Charges for Services                        | \$ 250,000                   | \$ -                | \$ (250,000)                                            |
| Other Operating Revenues                    | -                            | 5,958,479           | 5,958,479                                               |
| <b>Total Revenues</b>                       | <u>250,000</u>               | <u>5,958,479</u>    | <u>5,708,479</u>                                        |
| <b>Expenses</b>                             |                              |                     |                                                         |
| Personal Services                           | 186,548                      | 171,509             | 15,039                                                  |
| Contractual Services                        | 1,495,206                    | 801,593             | 693,613                                                 |
| Claims                                      | 66,472                       | 66,472              | -                                                       |
| Materials and Supplies                      | 25                           | -                   | 25                                                      |
| Other Operating Expenses                    | 3,125                        | 2,990               | 135                                                     |
| <b>Total Expenses</b>                       | <u>1,751,376</u>             | <u>1,042,564</u>    | <u>708,812</u>                                          |
| <b>Change in Fund Equity</b>                | (1,501,376)                  | 4,915,915           | 6,417,291                                               |
| <b>Fund Equity Beginning of Year</b>        | 2,959,300                    | 2,959,300           | -                                                       |
| <b>Prior Year Encumbrances Appropriated</b> | <u>248,328</u>               | <u>248,328</u>      | <u>-</u>                                                |
| <b>Fund Equity End of Year</b>              | <u>\$ 1,706,252</u>          | <u>\$ 8,123,543</u> | <u>\$ 6,417,291</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, 2020*

|                                      | <i>George C. Brissel</i> |                 |                                                         |
|--------------------------------------|--------------------------|-----------------|---------------------------------------------------------|
|                                      | Final<br>Budget          | Actual          | Variance with<br>Final Budget<br>Positive<br>(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<br/>Disabilities Gifts &amp; Donations</i> |                   |                                                         |
|--------------------------------------|----------------------------------------------------------------------|-------------------|---------------------------------------------------------|
|                                      | Final<br>Budget                                                      | Actual            | Variance with<br>Final Budget<br>Positive<br>(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

# STARK COUNTY, OHIO

*Comprehensive Annual Financial Report  
For the Year Ended December 31, 2020  
Table of Contents*

## III. STATISTICAL SECTION

### **Financial Trends**

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

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

### **Revenue Capacity**

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

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

### **Debt Capacity**

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

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

# STARK COUNTY, OHIO

## *Comprehensive Annual Financial Report For the Year Ended December 31, 2020 Table of Contents*

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

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

### **Demographic and Economic Information**

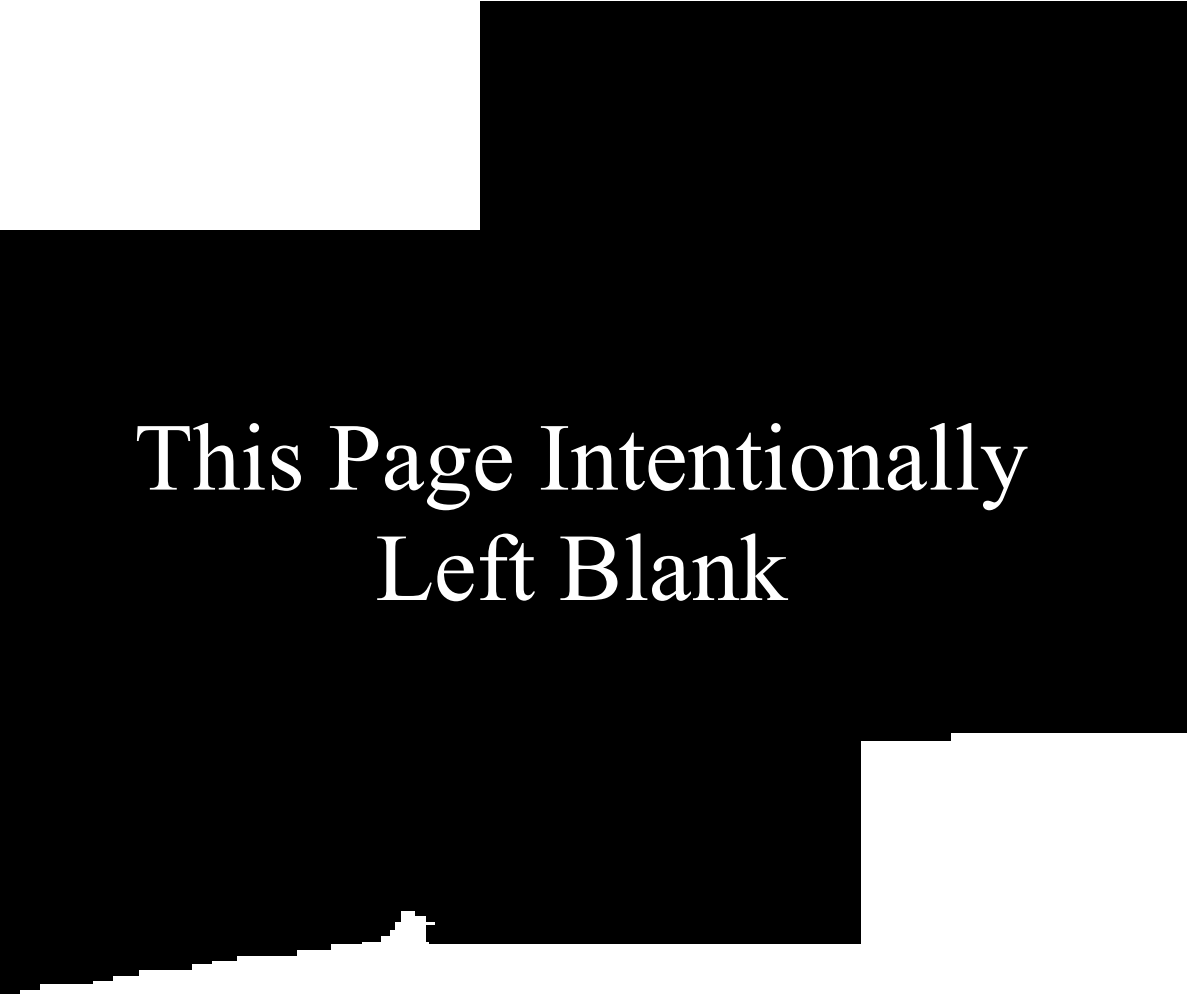
*These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.*

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

### **Operating Information**

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

|                                                            |     |
|------------------------------------------------------------|-----|
| Government Employees by Function – Last Ten Years.....     | S21 |
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# STARK COUNTY, OHIO

Net Position By Component

Last Ten Years

(accrual basis of accounting)

|                                                  | <u>2020</u>           | <u>2019</u>           | <u>2018 Restated</u>  | <u>2017 Restated</u>  | <u>2016</u>           | <u>2015</u>           | <u>2014</u>           | <u>2013</u>           | <u>2012</u>           | <u>2011</u>           |
|--------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <i>Governmental Activities</i>                   |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net Investment in Capital Assets                 | \$ 194,406,763        | \$ 198,001,441        | \$ 189,470,791        | \$ 192,673,550        | \$ 191,715,022        | \$ 185,091,691        | \$ 182,605,662        | \$ 180,029,103        | \$ 177,078,858        | \$ 166,155,990        |
| Restricted                                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Capital Projects                                 | 933,536               | 1,310,306             | 1,239,571             | 676,768               | 7,471,923             | 6,025,095             | 4,151,556             | 2,154,475             | 1,421,349             | 1,953,786             |
| Debt Service                                     | 557,978               | 652,970               | 1,193,120             | 1,721,154             | 1,939,829             | 2,164,426             | 2,016,418             | 1,872,150             | 2,516,891             | 5,668,451             |
| Other Purposes                                   | 189,392,245           | 163,296,211           | 158,700,624           | 151,073,369           | 150,840,605           | 138,314,223           | 142,553,390           | 138,382,551           | 131,044,509           | 117,859,466           |
| Unrestricted                                     | <u>(144,218,708)</u>  | <u>(142,278,246)</u>  | <u>(125,969,045)</u>  | <u>(122,361,376)</u>  | <u>(55,313,098)</u>   | <u>(50,082,364)</u>   | <u>(50,641,493)</u>   | <u>26,976,357</u>     | <u>22,870,631</u>     | <u>21,706,774</u>     |
| <i>Total Governmental Activity Net Position</i>  | <u>241,071,814</u>    | <u>220,982,682</u>    | <u>224,635,061</u>    | <u>223,783,465</u>    | <u>296,654,281</u>    | <u>281,513,071</u>    | <u>280,685,533</u>    | <u>349,414,636</u>    | <u>334,932,238</u>    | <u>313,344,467</u>    |
| <i>Business-type activities</i>                  |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net Investment in Capital Assets                 | 134,661,699           | 131,580,604           | 127,251,487           | 122,294,843           | 116,729,837           | 115,107,013           | 113,564,772           | 112,729,100           | 100,316,438           | 100,562,933           |
| Unrestricted                                     | <u>29,043,917</u>     | <u>27,861,832</u>     | <u>28,759,618</u>     | <u>29,228,099</u>     | <u>33,562,456</u>     | <u>27,427,800</u>     | <u>24,279,638</u>     | <u>23,282,172</u>     | <u>23,795,764</u>     | <u>19,271,750</u>     |
| <i>Total Business-Type Activity Net Position</i> | <u>163,705,616</u>    | <u>159,442,436</u>    | <u>156,011,105</u>    | <u>151,522,942</u>    | <u>150,292,293</u>    | <u>142,534,813</u>    | <u>137,844,410</u>    | <u>136,011,272</u>    | <u>124,112,202</u>    | <u>119,834,683</u>    |
| <i>Total Primary Government</i>                  |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Net Investment in Capital Assets                 | 329,068,462           | 329,582,045           | 316,722,278           | 314,968,393           | 308,444,859           | 300,198,704           | 296,170,434           | 292,758,203           | 277,395,296           | 266,718,923           |
| Restricted                                       | 190,883,759           | 165,259,487           | 161,133,315           | 153,471,291           | 160,252,357           | 146,503,744           | 148,721,364           | 142,409,176           | 134,982,749           | 125,481,703           |
| Unrestricted                                     | <u>(115,174,791)</u>  | <u>(114,416,414)</u>  | <u>(97,209,427)</u>   | <u>(93,133,277)</u>   | <u>(21,750,642)</u>   | <u>(22,654,564)</u>   | <u>(26,361,855)</u>   | <u>50,258,529</u>     | <u>46,666,395</u>     | <u>40,978,524</u>     |
| <i>Total Primary Government</i>                  | <u>\$ 404,777,430</u> | <u>\$ 380,425,118</u> | <u>\$ 380,646,166</u> | <u>\$ 375,306,407</u> | <u>\$ 446,946,574</u> | <u>\$ 424,047,884</u> | <u>\$ 418,529,943</u> | <u>\$ 485,425,908</u> | <u>\$ 459,044,440</u> | <u>\$ 433,179,150</u> |

Source: Stark County Auditor

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

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

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

Note: GASB 84 was implemented in 2019 and caused a restatement for 2018. 2017 and prior do not reflect the implementation of GASB 84.

# STARK COUNTY, OHIO

Changes in Net Position - Primary Government  
Last Ten Years

|                                                             | 2020                  | 2019                  | 2018                  | 2017                  | 2016                  | 2015                  | 2014                  | 2013                  | 2012                  | 2011                  |
|-------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Program Revenues</b>                                     |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| <i>Primary Government - Governmental Revenues:</i>          |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Charges for Services                                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| General Government:                                         |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Legislative and Executive                                   | \$ 18,211,488         | \$ 16,433,073         | \$ 16,014,178         | \$ 16,172,175         | \$ 15,054,999         | \$ 13,998,456         | \$ 13,698,401         | \$ 13,876,703         | \$ 14,671,098         | \$ 12,886,274         |
| Judicial                                                    | 5,208,750             | 5,984,769             | 6,048,329             | 6,138,189             | 6,362,009             | 6,620,890             | 6,676,677             | 6,682,698             | 7,130,497             | 6,240,407             |
| Public Safety                                               | 6,729,717             | 7,788,563             | 8,786,280             | 7,669,355             | 5,589,413             | 5,462,101             | 5,361,434             | 5,460,231             | 5,029,504             | 4,370,523             |
| Public Works                                                | 279,268               | 263,208               | 189,154               | 311,298               | 130,914               | 144,494               | 168,201               | 148,295               | 114,917               | 114,353               |
| Health                                                      | 2,026,276             | 1,701,585             | 2,222,830             | 2,653,555             | 1,729,079             | 1,902,404             | 1,756,557             | 1,791,957             | 1,387,900             | 1,331,491             |
| Human Services                                              | 1,385,418             | 1,435,291             | 1,366,950             | 1,423,884             | 1,301,167             | 1,225,577             | 1,454,155             | 1,217,553             | 1,341,447             | 1,281,782             |
| Intergovernmental                                           | -                     | -                     | -                     | -                     | -                     | -                     | -                     | -                     | 78,097                | 81,672                |
| <i>Total Charges for Services</i>                           | <u>33,840,917</u>     | <u>33,606,489</u>     | <u>34,627,721</u>     | <u>34,368,456</u>     | <u>30,167,581</u>     | <u>29,353,922</u>     | <u>29,115,425</u>     | <u>29,177,437</u>     | <u>29,753,460</u>     | <u>26,306,502</u>     |
| Operating Grants, Contributions and Interest                |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| General Government:                                         |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Legislative and Executive                                   | 2,242,092             | 137,181               | 351,093               | 247,960               | 145,065               | 83,735                | 111,659               | 3,980                 | 132,733               | -                     |
| Judicial                                                    | 2,276,734             | 556,535               | 737,450               | 1,340,990             | 1,078,115             | 1,063,503             | 751,034               | 317,483               | 237,580               | 259,272               |
| Public Safety                                               | 18,158,028            | 7,200,709             | 6,629,760             | 7,252,012             | 4,900,031             | 4,574,155             | 4,599,760             | 6,063,809             | 5,177,658             | 4,301,192             |
| Public Works                                                | 16,581,325            | 15,277,762            | 14,151,925            | 12,499,441            | 14,273,531            | 15,799,294            | 11,461,704            | 11,768,773            | 15,371,293            | 19,476,332            |
| Health                                                      | 38,455,244            | 43,049,952            | 39,747,200            | 40,645,538            | 50,312,790            | 43,618,842            | 45,755,452            | 48,262,796            | 51,612,551            | 51,044,852            |
| Human Services                                              | 40,175,822            | 42,606,107            | 43,331,457            | 44,297,048            | 42,539,985            | 39,656,298            | 44,116,911            | 39,361,546            | 36,121,824            | 34,997,044            |
| <i>Total Operating Grants, Contributions &amp; Interest</i> | <u>117,889,245</u>    | <u>108,828,246</u>    | <u>104,948,885</u>    | <u>106,282,989</u>    | <u>113,249,517</u>    | <u>104,795,827</u>    | <u>106,796,520</u>    | <u>105,778,387</u>    | <u>108,653,639</u>    | <u>110,078,692</u>    |
| Capital Grants and Contribution                             |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Legislative and Executive                                   | -                     | 375,906               | 687,534               | -                     | -                     | -                     | -                     | -                     | -                     | -                     |
| Public Works                                                | 5,547,883             | 9,425,331             | 5,329,461             | 1,813,393             | 9,125,096             | 5,213,633             | 5,746,369             | 9,878,738             | 9,941,541             | 8,113,840             |
| Health                                                      | -                     | -                     | -                     | 60,000                | -                     | -                     | -                     | -                     | -                     | -                     |
| <i>Total Capital Grants and Contribution</i>                | <u>5,547,883</u>      | <u>9,801,237</u>      | <u>6,016,995</u>      | <u>1,873,393</u>      | <u>9,125,096</u>      | <u>5,213,633</u>      | <u>5,746,369</u>      | <u>9,878,738</u>      | <u>9,941,541</u>      | <u>8,113,840</u>      |
| <i>Total Governmental Revenues</i>                          | <u>\$ 157,278,045</u> | <u>\$ 152,235,972</u> | <u>\$ 145,593,601</u> | <u>\$ 142,524,838</u> | <u>\$ 152,542,194</u> | <u>\$ 139,363,382</u> | <u>\$ 141,658,314</u> | <u>\$ 144,834,562</u> | <u>\$ 148,348,640</u> | <u>\$ 144,499,034</u> |
| <i>Business-Type Program Revenue:</i>                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Charges for Services                                        |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Sewer                                                       | 29,061,771            | 28,276,379            | 28,520,971            | 28,191,617            | 27,395,569            | 25,445,985            | 24,698,405            | 21,870,301            | 21,687,158            | 21,513,105            |
| Water                                                       | 873,248               | 756,855               | 695,936               | 767,729               | 771,436               | 706,998               | 666,661               | 702,965               | 685,037               | 654,627               |
| Sheriff's Webcheck                                          | 31,105                | 27,003                | 44,612                | 42,246                | 32,316                | 29,628                | 23,087                | 17,552                | 17,872                | 23,072                |
| Auditor's License Bureau                                    | -                     | -                     | -                     | -                     | -                     | -                     | 21,235                | 465,053               | 432,053               | 406,387               |
| <i>Total Charges for Services</i>                           | <u>29,966,124</u>     | <u>29,060,237</u>     | <u>29,261,519</u>     | <u>29,001,592</u>     | <u>28,199,321</u>     | <u>26,182,611</u>     | <u>25,409,388</u>     | <u>23,055,871</u>     | <u>22,822,120</u>     | <u>22,597,191</u>     |
| Operating and Capital Grants and Contribution               |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Sewer                                                       | 1,398,121             | 2,674,201             | 1,597,820             | 2,397,309             | 951,967               | 510,000               | 626,545               | 4,215,837             | 611,142               | 619,256               |
| Water                                                       | -                     | -                     | -                     | -                     | -                     | -                     | 14,320                | -                     | -                     | -                     |
| Sheriff's Webcheck                                          | 8,000                 | -                     | 59,272                | 39,380                | -                     | 29,880                | 13,778                | 4,055                 | -                     | -                     |
| <i>Total Operating and Capital Grants and Contribution</i>  | <u>1,406,121</u>      | <u>2,674,201</u>      | <u>1,657,092</u>      | <u>2,436,689</u>      | <u>951,967</u>        | <u>539,880</u>        | <u>654,643</u>        | <u>4,219,892</u>      | <u>611,142</u>        | <u>619,256</u>        |
| <i>Total Business-Type Revenues</i>                         | <u>31,372,245</u>     | <u>31,734,438</u>     | <u>30,918,611</u>     | <u>31,438,281</u>     | <u>29,151,288</u>     | <u>26,722,491</u>     | <u>26,064,031</u>     | <u>27,275,763</u>     | <u>23,433,262</u>     | <u>23,216,447</u>     |
| <i>Total Primary Government Program Revenue</i>             | <u>\$ 188,650,290</u> | <u>\$ 183,970,410</u> | <u>\$ 176,512,212</u> | <u>\$ 173,963,119</u> | <u>\$ 181,693,482</u> | <u>\$ 166,085,873</u> | <u>\$ 167,722,345</u> | <u>\$ 172,110,325</u> | <u>\$ 171,781,902</u> | <u>\$ 167,715,481</u> |
| (continued)                                                 |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |



# STARK COUNTY, OHIO

Changes in Net Position - Primary Government  
Last Ten Years

| Expenses                                                    | 2020           | 2019           | 2018           | 2017            | 2016           | 2015           | 2014           | 2013           | 2012           | 2011           |
|-------------------------------------------------------------|----------------|----------------|----------------|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <i>Primary Government - Governmental Expenses:</i>          |                |                |                |                 |                |                |                |                |                |                |
| General Government:                                         |                |                |                |                 |                |                |                |                |                |                |
| Legislative and Executive                                   | \$ 33,828,974  | \$ 36,511,382  | \$ 30,503,830  | \$ 28,296,134   | \$ 30,036,781  | \$ 28,211,176  | \$ 29,878,817  | \$ 27,412,703  | \$ 23,511,403  | \$ 25,502,295  |
| Judicial                                                    | 18,005,134     | 20,018,104     | 18,905,584     | 19,105,073      | 17,153,700     | 16,924,005     | 16,811,429     | 16,307,480     | 16,001,231     | 15,400,907     |
| Public Safety                                               | 46,465,310     | 51,239,774     | 44,800,820     | 43,830,995      | 38,436,391     | 33,410,168     | 28,867,341     | 28,923,865     | 25,848,648     | 24,784,577     |
| Public Works                                                | 30,183,951     | 24,679,858     | 26,123,487     | 28,611,333      | 23,137,045     | 24,495,192     | 24,734,079     | 24,306,962     | 21,617,023     | 23,047,381     |
| Health                                                      | 75,636,987     | 83,019,519     | 81,372,905     | 83,988,790      | 79,957,016     | 83,135,296     | 82,758,053     | 81,242,868     | 85,103,577     | 85,133,253     |
| Human Services                                              | 55,577,840     | 60,829,998     | 57,787,013     | 58,793,151      | 56,939,955     | 60,254,313     | 53,343,216     | 49,962,740     | 47,451,793     | 50,187,453     |
| Other                                                       | -              | -              | -              | -               | -              | -              | -              | -              | 348,355        | 61,740         |
| Intergovernmental                                           | -              | -              | -              | -               | -              | -              | -              | -              | 81,216         | 80,938         |
| Interest and Fiscal Charges                                 | 518,116        | 1,635,757      | 743,493        | 150,296         | 166,944        | 191,168        | 211,834        | 237,871        | 390,438        | 314,500        |
| Issuance Costs                                              | -              | -              | -              | -               | -              | -              | -              | -              | -              | -              |
| Total Governmental Program Expenses                         | 260,216,312    | 277,934,392    | 260,237,132    | 262,775,772     | 245,827,832    | 246,621,318    | 236,604,769    | 228,394,489    | 220,353,684    | 224,513,044    |
| <i>Business-Type Expenses:</i>                              |                |                |                |                 |                |                |                |                |                |                |
| Sewer                                                       | 26,307,182     | 27,090,947     | 25,927,515     | 26,780,716      | 20,659,280     | 21,168,737     | 20,264,731     | 21,435,575     | 19,833,857     | 19,795,528     |
| Water                                                       | 992,859        | 1,342,462      | 697,501        | 622,199         | 848,763        | 871,128        | 840,246        | 652,905        | 766,593        | 782,066        |
| Molly                                                       | -              | -              | -              | -               | -              | 27,336         | 233            | 233            | 233            | 233            |
| Sheriff's Webcheck                                          | 13,584         | 20,461         | 37,043         | 39,531          | 24,670         | 11,906         | 9,693          | 16,060         | 36,721         | 23,249         |
| Auditor's License Bureau                                    | -              | -              | -              | -               | -              | -              | 44,565         | 403,397        | 357,926        | 297,262        |
| Total Business-Type Expenses                                | 27,313,625     | 28,453,870     | 26,662,059     | 27,442,446      | 21,532,713     | 22,079,107     | 21,159,468     | 22,508,170     | 20,995,330     | 20,898,338     |
| Total - Primary Government Expenses                         | \$ 287,529,937 | \$ 306,388,262 | \$ 286,899,191 | \$ 290,218,218  | \$ 267,360,545 | \$ 268,700,425 | \$ 257,764,237 | \$ 250,902,659 | \$ 241,349,014 | \$ 245,411,382 |
|                                                             |                |                |                |                 |                |                |                |                |                |                |
| Net (Expense)/Revenue                                       |                |                |                |                 |                |                |                |                |                |                |
| Governmental Activities                                     | (102,938,267)  | (125,698,420)  | (114,643,531)  | (120,250,934)   | (93,285,638)   | (107,257,936)  | (94,946,455)   | (83,559,927)   | (72,005,044)   | (80,014,010)   |
| Business-Type Activities                                    | 4,058,620      | 3,280,568      | 4,256,552      | 3,995,835       | 7,618,575      | 4,643,384      | 4,904,563      | 4,767,593      | 2,437,932      | 2,318,109      |
| Total Primary government net expense                        | (98,879,647)   | (122,417,852)  | (110,386,979)  | (116,255,099)   | (85,667,063)   | (102,614,552)  | (90,041,892)   | (78,792,334)   | (69,567,112)   | (77,695,901)   |
|                                                             |                |                |                |                 |                |                |                |                |                |                |
| <b>General Revenues</b>                                     |                |                |                |                 |                |                |                |                |                |                |
| <i>Governmental Revenues</i>                                |                |                |                |                 |                |                |                |                |                |                |
| Property Taxes                                              |                |                |                |                 |                |                |                |                |                |                |
| General Purposes                                            | 17,238,773     | 16,259,050     | 14,453,018     | 14,353,549      | 13,977,904     | 12,657,423     | 12,428,299     | 12,485,950     | 13,727,907     | 13,628,623     |
| Developmental Disabilities                                  | 33,215,530     | 31,064,641     | 30,109,778     | 29,865,904      | 29,338,193     | 28,309,379     | 27,770,824     | 27,722,491     | 28,808,507     | 28,337,364     |
| Emergency Services                                          | 637,847        | 600,921        | 584,757        | 580,540         | 571,752        | 554,030        | 544,151        | 543,446        | 544,844        | 536,497        |
| Mental Health                                               | 6,606,177      | 6,202,682      | 6,090,752      | 6,023,773       | 5,915,794      | 5,741,567      | 5,642,190      | 5,675,346      | 6,310,013      | 6,230,441      |
| Children's Services                                         | 9,250,471      | 8,725,913      | 8,489,829      | 8,435,104       | 8,294,977      | 8,101,348      | 7,906,576      | 7,923,068      | 8,370,315      | 8,285,663      |
| Sales and Use Taxes                                         | 34,112,712     | 34,157,188     | 33,685,014     | 33,471,814      | 33,503,984     | 32,906,197     | 32,091,842     | 29,876,377     | 22,986,301     | 9,495,492      |
| Other Local Taxes                                           | 1,897,020      | 3,168,778      | -              | -               | -              | -              | -              | -              | -              | -              |
| Grants and Entitlements not Restricted to Specific Programs | 11,001,001     | 11,139,550     | 10,813,208     | 9,796,959       | 9,593,479      | 8,875,245      | 8,776,193      | 7,735,363      | 7,839,052      | 8,864,042      |
| Gain on Sale of Capital Asset                               | -              | -              | 19,187         | -               | -              | -              | -              | -              | 3,136          | -              |
| Revenue in Lieu of Taxes                                    | 213,357        | 215,917        | 167,389        | -               | -              | -              | -              | -              | -              | -              |
| Investment Earnings                                         | 2,623,307      | 5,961,449      | 2,754,745      | 1,594,463       | 1,638,767      | 1,042,676      | 931,681        | 541,889        | 1,037,341      | 1,540,817      |
| Miscellaneous                                               | 6,231,204      | 4,549,952      | 4,935,078      | 3,867,357       | 5,591,998      | 9,897,609      | 4,515,939      | 5,538,395      | 5,775,906      | 6,722,592      |
| Total Governmental Revenues                                 | 123,027,399    | 122,046,041    | 112,102,755    | 107,989,463     | 108,426,848    | 108,085,474    | 100,607,695    | 98,042,325     | 95,403,322     | 83,641,531     |
|                                                             |                |                |                |                 |                |                |                |                |                |                |
| Business-Type Revenues                                      |                |                |                |                 |                |                |                |                |                |                |
| Gain on Capital Assets                                      | 14,370         | -              | -              | -               | -              | -              | -              | -              | -              | -              |
| Miscellaneous                                               | 190,190        | 150,763        | 231,611        | 128,662         | 138,905        | 47,019         | 42,466         | 42,805         | 29,080         | 66,827         |
| Total Business-Type Revenues                                | 204,560        | 150,763        | 231,611        | 128,662         | 138,905        | 47,019         | 42,466         | 42,805         | 29,080         | 66,827         |
| Transfers                                                   | -              | -              | -              | (342,174)       | -              | -              | -              | -              | (10)           | 14,462         |
|                                                             |                |                |                |                 |                |                |                |                |                |                |
| Total General Revenues                                      | 123,231,959    | 122,196,804    | 112,334,366    | 108,118,125     | 108,565,753    | 108,132,493    | 100,650,161    | 98,085,130     | 95,432,402     | 83,708,358     |
| Transfers                                                   | -              | -              | -              | 342,174         | -              | -              | -              | -              | 10             | (14,462)       |
|                                                             |                |                |                |                 |                |                |                |                |                |                |
| <i>Change in Net Position</i>                               |                |                |                |                 |                |                |                |                |                |                |
| Governmental Activities                                     | \$ 20,089,132  | \$ (3,652,379) | \$ (2,540,776) | \$ (11,919,297) | \$ 15,141,210  | \$ 827,538     | \$ 5,661,240   | \$ 14,482,398  | \$ 23,398,288  | \$ 3,613,059   |
| Business-Type Activities                                    | 4,263,180      | 3,431,331      | 4,488,163      | 3,782,323       | 7,757,480      | 4,690,403      | 4,947,029      | 4,810,398      | 2,467,002      | 2,399,398      |
| Total Primary Government                                    | \$ 24,352,312  | \$ (221,048)   | \$ 1,947,387   | \$ (8,136,974)  | \$ 22,898,690  | \$ 5,517,941   | \$ 10,608,269  | \$ 19,292,796  | \$ 25,865,290  | \$ 6,012,457   |

Source: Stark County Auditor

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

| <b>Fund Balances</b>                          | <u>2020</u>           | <u>2019</u>           | <u>2018-Restated</u>  | <u>2017</u>           | <u>2016</u>           |
|-----------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <i>General Fund</i>                           |                       |                       |                       |                       |                       |
| Nondisposable                                 | \$ 2,541,109          | \$ 2,347,650          | \$ 2,006,979          | \$ 1,880,719          | \$ 1,449,912          |
| Committed                                     | 5,273,023             | 5,503,586             | 4,908,358             | 3,786,832             | 3,024,704             |
| Assigned                                      | 3,116,372             | 4,349,668             | 3,416,602             | 8,933,840             | 3,573,713             |
| Unassigned                                    | 20,140,652            | 18,986,219            | 14,031,137            | 7,145,025             | 8,631,302             |
| <i>Total General Fund Balances</i>            | <u>\$ 31,071,156</u>  | <u>\$ 31,187,123</u>  | <u>\$ 24,363,076</u>  | <u>\$ 21,746,416</u>  | <u>\$ 16,679,631</u>  |
| <i>Other Governmental Funds</i>               |                       |                       |                       |                       |                       |
| Nondisposable                                 | \$ 2,107,067          | \$ 2,117,431          | \$ 2,267,074          | \$ 1,957,478          | \$ 2,260,794          |
| Restricted                                    | 155,172,312           | 129,601,290           | 123,469,317           | 119,238,169           | 111,194,025           |
| Committed                                     | 12,738,602            | 11,767,991            | 9,184,182             | 6,508,123             | 6,747,674             |
| Assigned                                      | 6,775                 | 6,775                 | 6,775                 | 6,775                 | 6,775                 |
| Unassigned                                    | (53,898)              | (17,935)              | (77,775)              | (3,141,066)           | (185,446)             |
| <i>Total Other Governmental Fund Balances</i> | <u>\$ 169,970,858</u> | <u>\$ 143,475,552</u> | <u>\$ 134,849,573</u> | <u>\$ 124,569,479</u> | <u>\$ 120,023,822</u> |

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2011 - 2020, the Certificate of Title, Real Estate Prepayment and Recorder's Equipment funds are included with the General fund on a GAAP basis.

| <u>2015</u>           | <u>2014</u>           | <u>2013</u>           | <u>2012</u>          | <u>2011</u>          |
|-----------------------|-----------------------|-----------------------|----------------------|----------------------|
| \$ 1,254,896          | \$ 1,317,935          | \$ 1,398,036          | \$ 2,027,444         | \$ 3,127,814         |
| 2,502,206             | 1,703,979             | 1,100,153             | 772,835              | 877,069              |
| 4,905,509             | 2,681,124             | 4,404,094             | 6,369,772            | 8,749,254            |
| 8,463,295             | 11,289,505            | 11,308,056            | 8,209,521            | 3,115,142            |
| <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> |
| <br>                  |                       |                       |                      |                      |
| \$ 2,163,546          | \$ 2,676,051          | \$ 1,981,377          | \$ 2,048,857         | \$ 1,984,456         |
| 104,521,652           | 107,138,021           | 101,514,442           | 95,632,821           | 89,790,305           |
| 5,126,179             | 3,311,145             | 2,579,427             | 1,572,818            | 2,065,900            |
| 6,775                 | -                     | 6,775                 | 6,775                | 6,775                |
| (493,465)             | (456,223)             | (193,581)             | (162,244)            | -                    |
| <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> |

# STARK COUNTY, OHIO

## Change in Fund Balances - Governmental Funds

Last Ten Years

| <b>Revenues</b>                | <u>2020</u>        | <u>2019</u>        | <u>2018-Restated</u> | <u>2017</u>        | <u>2016</u>        |
|--------------------------------|--------------------|--------------------|----------------------|--------------------|--------------------|
| Property and Other Local Taxes | \$ 64,808,582      | \$ 62,957,283      | \$ 60,171,117        | \$ 59,510,453      | \$ 58,244,262      |
| Permissive Sales Tax           | 34,165,349         | 34,030,056         | 33,501,421           | 33,596,246         | 33,528,718         |
| Other Local Taxes              | 1,897,020          | 3,168,778          | -                    | -                  | -                  |
| Revenue in Lieu of Taxes       | 213,357            | 215,917            | 167,389              | -                  | -                  |
| Charges for Services           | 31,751,958         | 31,911,767         | 32,669,438           | 32,656,691         | 28,639,427         |
| Licenses and Permits           | 477,497            | 392,782            | 377,027              | 457,098            | 299,185            |
| Fines and Forfeitures          | 861,640            | 868,179            | 1,129,705            | 882,709            | 927,782            |
| Intergovernmental              | 134,310,407        | 134,345,652        | 120,737,449          | 119,630,628        | 126,895,115        |
| Special Assessments            | 359,636            | 376,573            | 399,171              | 454,108            | 510,596            |
| Interest                       | 2,628,930          | 5,974,492          | 2,764,180            | 1,599,591          | 1,641,268          |
| Rent                           | 749,822            | 433,761            | 451,551              | 371,971            | 320,208            |
| Other                          | <u>5,862,304</u>   | <u>4,830,587</u>   | <u>4,458,331</u>     | <u>3,949,886</u>   | <u>5,573,051</u>   |
| <b>Total Revenues</b>          | <u>278,086,502</u> | <u>279,505,827</u> | <u>256,826,779</u>   | <u>253,109,381</u> | <u>256,579,612</u> |

### Expenditures

Current:

|                             |                    |                    |                    |                    |                    |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Government:         |                    |                    |                    |                    |                    |
| Legislative and Executive   | 32,755,963         | 33,895,467         | 29,461,132         | 30,317,103         | 31,373,763         |
| Judicial                    | 17,974,652         | 17,525,270         | 17,256,118         | 17,510,744         | 16,550,976         |
| Public Safety               | 42,530,572         | 42,048,835         | 39,493,419         | 37,358,004         | 36,145,293         |
| Public Works                | 18,694,724         | 19,539,639         | 17,400,704         | 18,407,971         | 16,712,943         |
| Health                      | 74,200,663         | 79,110,411         | 80,353,536         | 82,787,301         | 78,843,112         |
| Human Services              | 53,519,725         | 53,641,926         | 53,915,273         | 53,792,337         | 56,989,106         |
| Other                       | -                  | -                  | -                  | -                  | -                  |
| Capital Outlay              | 10,554,360         | 15,305,051         | 11,972,160         | 16,099,052         | 10,979,920         |
| Intergovernmental           | -                  | -                  | -                  | -                  | -                  |
| Debt Service:               |                    |                    |                    |                    |                    |
| Principal Retirement        | 1,566,935          | 1,737,495          | 12,596,006         | 569,764            | 604,615            |
| Interest and Fiscal Charges | <u>518,116</u>     | <u>1,635,756</u>   | <u>743,493</u>     | <u>150,294</u>     | <u>166,944</u>     |
| <b>Total Expenditures</b>   | <u>252,315,710</u> | <u>264,439,850</u> | <u>263,191,841</u> | <u>256,992,570</u> | <u>248,366,672</u> |

### Excess (Deficiency) of Revenues Over (Under) Expenditures

|            |            |             |             |           |
|------------|------------|-------------|-------------|-----------|
| 25,770,792 | 15,065,977 | (6,365,062) | (3,883,189) | 8,212,940 |
|------------|------------|-------------|-------------|-----------|

### Other Financing Sources (Uses)

|                                             |                |                |                   |                   |               |
|---------------------------------------------|----------------|----------------|-------------------|-------------------|---------------|
| Transfers In                                | 6,646,431      | 6,831,868      | 6,886,362         | 2,734,574         | 3,500,000     |
| Proceeds from Loans                         | 608,547        | 347,273        | 466,066           | 1,043,489         | -             |
| Proceeds from Sale of Capital Assets        | -              | 36,776         | 37,266            | 109,968           | 39,920        |
| Inception of Capital Lease                  | -              | -              | -                 | -                 | -             |
| General Obligation Bonds Issued             | -              | -              | 15,170,000        | -                 | -             |
| Transfers Out                               | (6,646,431)    | (6,831,868)    | (6,886,362)       | (2,392,400)       | (3,500,000)   |
| Proceeds of Bond Anticipation Notes         | -              | -              | -                 | 12,000,000        | -             |
| Premium on Debt Issued                      | -              | -              | 196,112           | -                 | -             |
| <b>Total Other Financing Sources (Uses)</b> | <u>608,547</u> | <u>384,049</u> | <u>15,869,444</u> | <u>13,495,631</u> | <u>39,920</u> |

|                                    |                      |                      |                     |                     |                     |
|------------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|
| <b>Net Change in Fund Balances</b> | <u>\$ 26,379,339</u> | <u>\$ 15,450,026</u> | <u>\$ 9,504,382</u> | <u>\$ 9,612,442</u> | <u>\$ 8,252,860</u> |
|------------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|

### Debt Service as a Percentage of

|                                |       |       |       |       |       |
|--------------------------------|-------|-------|-------|-------|-------|
| <b>Noncapital Expenditures</b> | 0.86% | 1.41% | 5.39% | 0.30% | 0.34% |
|--------------------------------|-------|-------|-------|-------|-------|

(continued)

Source: Stark County Auditor

| <u>2015</u>        | <u>2014</u>        | <u>2013</u>        | <u>2012</u>        | <u>2011</u>        |
|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$ 55,217,131      | \$ 54,129,365      | \$ 53,625,012      | \$ 57,106,797      | \$ 56,185,752      |
| 32,751,360         | 31,979,828         | 29,680,931         | 20,403,559         | 10,733,594         |
| -                  | -                  | -                  | -                  | -                  |
| -                  | -                  | -                  | -                  | -                  |
| 27,730,525         | 27,182,526         | 27,278,072         | 28,446,911         | 24,859,849         |
| 251,894            | 233,296            | 314,850            | 162,924            | 121,161            |
| 1,055,664          | 1,148,721          | 1,135,947          | 1,168,340          | 1,017,551          |
| 119,429,871        | 122,703,405        | 121,185,821        | 123,575,939        | 135,239,584        |
| 620,236            | 600,451            | 618,987            | 622,740            | 620,052            |
| 1,043,176          | 931,834            | 542,138            | 1,037,657          | 1,542,041          |
| 315,833            | 550,887            | 467,689            | 316,080            | 336,511            |
| <u>9,902,979</u>   | <u>4,300,640</u>   | <u>5,771,905</u>   | <u>5,556,547</u>   | <u>6,722,589</u>   |
| <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> |

|                    |                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|--------------------|
| 30,944,118         | 30,002,334         | 27,254,771         | 23,405,244         | 25,045,141         |
| 16,978,858         | 17,034,234         | 16,310,522         | 15,726,755         | 15,565,920         |
| 31,904,263         | 28,706,948         | 27,442,927         | 26,725,577         | 24,272,009         |
| 18,567,706         | 17,767,151         | 19,500,169         | 18,091,609         | 21,663,175         |
| 83,414,868         | 82,613,279         | 80,428,676         | 84,797,155         | 85,022,929         |
| 59,566,352         | 54,167,000         | 49,892,891         | 46,868,998         | 50,702,956         |
| -                  | 238,734            | -                  | 348,355            | 61,740             |
| 7,474,888          | 7,296,981          | 10,883,976         | 12,349,956         | 8,396,772          |
| -                  | -                  | -                  | 81,216             | 80,938             |
| 1,220,281          | 1,046,191          | 1,298,678          | 1,328,698          | 1,357,040          |
| <u>191,168</u>     | <u>211,834</u>     | <u>237,871</u>     | <u>406,893</u>     | <u>315,117</u>     |
| <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> |

|                       |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| (1,943,833)           | 4,676,267           | 7,370,871           | 8,267,038           | 4,894,947           |
| 4,070,000             | 2,350,000           | 1,880,000           | 608,954             | 350,000             |
| -                     | 600,000             | 172,408             | 259,301             | -                   |
| 136,345               | 286,491             | 76,901              | 46,052              | 47,806              |
| 523,846               | -                   | -                   | -                   | -                   |
| -                     | -                   | -                   | -                   | -                   |
| (4,070,000)           | (2,350,000)         | (1,880,000)         | (608,944)           | (350,000)           |
| -                     | -                   | -                   | -                   | -                   |
| -                     | -                   | -                   | -                   | -                   |
| <u>660,191</u>        | <u>886,491</u>      | <u>249,309</u>      | <u>305,363</u>      | <u>47,806</u>       |
| <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> |

0.60%

0.56%

0.69%

0.80%

0.75%

# STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

| %    |               |                  |                         |                |                            |                |                  |                  |                   |       |                           |
|------|---------------|------------------|-------------------------|----------------|----------------------------|----------------|------------------|------------------|-------------------|-------|---------------------------|
|      | Real Property |                  | Public Utility Property |                | Tangible Personal Property |                | Totals           |                  |                   | Ratio | Direct<br>Tax Rate<br>(3) |
|      | Estimated     |                  | Estimated               |                | Estimated                  |                | Estimated        |                  |                   |       |                           |
|      | Year          | Assessed Value   | Actual Value (1)        | Assessed Value | Actual Value (1)           | Assessed Value | Actual Value (1) | Assessed Value   | Actual Value      | Ratio | (3)                       |
|      | 2020          | \$ 7,829,168,510 | \$ 22,369,052,886       | \$ 859,605,980 | \$ 3,438,423,920           | -              | -                | \$ 8,688,774,490 | \$ 25,807,476,806 | 33.7  | 11.50                     |
|      | 2019          | 7,763,422,250    | 22,181,206,429          | 569,538,660    | 2,278,154,640              | -              | -                | 8,332,960,910    | 24,459,361,069    | 34.1  | 11.50                     |
|      | 2018          | 6,951,967,970    | 19,862,765,629          | 504,844,520    | 2,019,378,080              | -              | -                | 7,456,812,490    | 21,882,143,709    | 34.1  | 11.50                     |
|      | 2017          | 6,847,653,240    | 19,564,723,543          | 471,435,540    | 1,885,742,160              | -              | -                | 7,319,088,780    | 21,450,465,703    | 34.1  | 11.50                     |
|      | 2016          | 6,765,180,760    | 19,329,087,886          | 422,157,620    | 1,688,630,480              | -              | -                | 7,187,338,380    | 21,017,718,366    | 34.2  | 11.50                     |
|      | 2015          | 6,211,234,220    | 17,746,383,486          | 353,274,020    | 1,413,096,080              | -              | -                | 6,564,508,240    | 19,159,479,566    | 34.3  | 11.50                     |
| 2014 | 6,161,391,460 | 17,603,975,600   | 322,739,610             | 1,290,958,440  | -                          | -              | 6,484,131,070    | 18,894,934,040   | 34.3              | 11.50 |                           |
| 2013 | 6,102,068,950 | 17,434,482,714   | 326,437,220             | 1,169,600,560  | -                          | -              | 6,428,506,170    | 18,604,083,274   | 34.6              | 11.50 |                           |
| 2012 | 6,835,116,050 | 19,528,903,000   | 272,777,130             | 1,091,108,520  | -                          | -              | 7,107,893,180    | 20,620,011,520   | 34.5              | 11.50 |                           |
| 2011 | 6,819,977,680 | 19,485,650,514   | 259,195,100             | 1,036,780,400  | -                          | -              | 7,079,172,780    | 20,522,430,914   | 34.5              | 11.50 |                           |

(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%, and for tangible personal property inventory, machinery and equipment, 0%; local telephone company property placed into use after 1995 and all long distance and cellular property, 10%; telephone company legacy property, 10%

(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

|                                     | 2020  | 2019  | 2018  | 2017  | 2016  | 2015  | 2014  | 2013  | 2012  | 2011  |
|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <u>County Units</u>                 |       |       |       |       |       |       |       |       |       |       |
| General Fund                        | 2.20  | 2.20  | 2.20  | 2.20  | 2.20  | 2.20  | 2.20  | 2.20  | 2.20  | 2.20  |
| Board of Developmental Disabilities | 6.80  | 6.80  | 6.80  | 6.80  | 6.80  | 6.80  | 6.80  | 6.80  | 6.80  | 6.80  |
| Mental Health (648 Board)           | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| 9-1-1 System                        | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  |
| Children's Services                 | 1.40  | 1.40  | 1.40  | 1.40  | 1.40  | 1.40  | 1.40  | 1.40  | 1.40  | 1.40  |
| Total County Rate                   | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 | 11.50 |
| <u>Townships</u>                    |       |       |       |       |       |       |       |       |       |       |
| Bethlehem                           | 4.00  | 4.00  | 4.00  | 4.00  | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  |
| Bethlehem - Navarre Village         | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  | 0.50  |
| Canton                              | 14.00 | 14.00 | 14.00 | 14.00 | 14.00 | 11.10 | 11.10 | 8.10  | 8.10  | 8.10  |
| Canton - Canton City                | 9.10  | 9.10  | 9.10  | 9.10  | 9.10  | 9.10  | 9.10  | 6.10  | 6.10  | 6.10  |
| Canton - Meyers Lake Village        | 9.10  | 9.10  | 9.10  | 9.10  | 9.10  | 9.10  | 9.10  | 6.10  | 6.10  | 6.10  |
| Jackson                             | 20.25 | 20.25 | 19.25 | 19.25 | 19.25 | 17.75 | 16.50 | 15.50 | 15.50 | 15.50 |
| Jackson - Hills & Dales Village     | 12.80 | 12.80 | 11.80 | 11.80 | 11.80 | 10.30 | 10.30 | 9.30  | 9.30  | 9.30  |
| Lake                                | 10.50 | 10.50 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| Lake - Uniontown Police District    | 21.30 | 21.30 | 20.80 | 20.80 | 20.80 | 20.80 | 20.80 | 20.80 | 20.80 | 20.80 |
| Lake - Hartville Village            | 0.20  | 0.20  | 0.20  | 0.20  | 0.20  | 0.20  | 0.20  | 0.20  | 0.20  | 0.20  |
| Lawrence                            | 17.55 | 16.05 | 16.05 | 16.05 | 16.05 | 16.05 | 15.05 | 13.80 | 13.80 | 13.80 |
| Lawrence - Canal Fulton City        | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  |
| Lexington                           | 11.85 | 11.85 | 11.10 | 11.10 | 10.10 | 10.10 | 10.10 | 10.10 | 10.10 | 10.10 |
| Lexington - Limaville Village       |       | 6.95  | 6.20  | 6.20  | 5.20  | 5.20  | 5.20  | 5.20  | 5.20  | 5.20  |
| Marlboro                            | 12.30 | 11.00 | 11.00 | 11.00 | 11.00 | 10.25 | 9.25  | 9.25  | 9.25  | 9.25  |
| Nimishillen                         | 12.00 | 12.00 | 12.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 9.00  |
| Nimishillen - Louisville City       | 11.00 | 11.00 | 11.00 | 9.00  | 9.00  | 9.00  | 9.00  | 9.00  | 9.00  | 9.00  |
| Osnaburg                            | 8.40  | 8.40  | 8.40  | 8.40  | 8.40  | 8.40  | 8.40  | 8.40  | 8.40  | 8.40  |
| Osnaburg - Canton City              | 6.40  | 6.40  | 6.40  | 6.40  | 6.40  | 6.40  | 6.40  | 6.40  | 6.40  | 6.40  |
| Osnaburg - East Canton Village      | 6.40  | 6.40  | 6.40  | 6.40  | 6.40  | 6.40  | 6.40  | 6.40  | 6.40  | 6.40  |
| Paris                               | 2.60  | 4.60  | 4.60  | 4.60  | 4.60  | 4.60  | 4.60  | 5.00  | 6.50  | 6.50  |
| Paris - Minerva Village             | 0.80  | 0.80  | 0.80  | 0.80  | 0.80  | 0.80  | 0.80  | 1.20  | 2.70  | 2.70  |
| Perry                               | 16.89 | 16.89 | 16.89 | 16.89 | 16.89 | 14.89 | 12.15 | 12.15 | 12.15 | 12.15 |
| Perry - Canton City                 | 8.00  | 8.00  | 8.00  | 8.00  | 8.00  | 6.00  | 5.00  | 5.00  | 5.00  | 5.00  |
| Perry - Massillon City              | 8.00  | 8.00  | 8.00  | 8.00  | 8.00  | 6.00  | 5.00  | 5.00  | 5.00  | 5.00  |
| Perry - Navarre Village             | 8.00  | 8.00  | 8.00  | 8.00  | 8.00  | 6.00  | 5.00  | 5.00  | 5.00  | 5.00  |
| Pike                                | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  | 5.60  |
| Pike - East Sparta Village          | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  |
| Plain                               | 17.95 | 17.95 | 17.95 | 17.95 | 15.95 | 13.95 | 12.45 | 12.45 | 12.45 | 12.45 |
| Plain - Canton City                 | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  |
| Plain - North Canton City           | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  |
| Plain - Meyers Lake Village         | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  | 0.10  |
| Sandy                               | 2.60  | 2.60  | 2.60  | 2.60  | 2.60  | 2.60  | 2.60  | 2.60  | 2.60  | 2.60  |
| Sandy - Magnolia Village            | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  |
| Sandy - Waynesburg Village          | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  | 0.60  |
| Sugarcreek                          | 7.20  | 7.20  | 7.20  | 7.20  | 7.20  | 7.20  | 7.20  | 7.20  | 7.20  | 7.20  |
| Sugarcreek - Beach City Village     | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  |
| Sugarcreek - Brewster Village       | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  |
| Sugarcreek - Wilmot Village         | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  | 0.40  |
| Tuscarawas                          | 5.70  | 5.70  | 5.70  | 5.70  | 5.70  | 5.70  | 5.70  | 5.70  | 5.70  | 5.70  |
| Washington                          | 5.75  | 5.75  | 5.75  | 5.00  | 5.00  | 5.00  | 5.00  | 5.00  | 4.50  | 4.50  |
| Washington - Alliance City          | 3.85  | 3.85  | 3.85  | 3.10  | 3.10  | 3.10  | 3.10  | 3.10  | 2.60  | 2.60  |

(continued)

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

### Last Ten Years

|                                       | 2020  | 2019  | 2018  | 2017  | 2016  | 2015  | 2014  | 2013  | 2012  | 2011  |
|---------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <u>School Districts</u>               |       |       |       |       |       |       |       |       |       |       |
| Alliance CSD                          | 59.80 | 60.00 | 61.10 | 61.20 | 61.60 | 62.20 | 62.10 | 62.10 | 60.60 | 60.40 |
| Brown LSD                             | 51.50 | 51.50 | 51.50 | 50.80 | 50.80 | 50.70 | 50.70 | 43.50 | 43.50 | 43.50 |
| Canton CSD                            | 72.00 | 73.20 | 75.80 | 75.80 | 76.40 | 80.90 | 77.90 | 77.90 | 75.20 | 66.70 |
| Canton LSD                            | 55.60 | 55.80 | 56.10 | 55.90 | 55.80 | 57.90 | 58.10 | 50.10 | 50.10 | 50.10 |
| Fairless LSD                          | 45.10 | 46.60 | 48.60 | 48.70 | 49.00 | 50.70 | 50.60 | 50.30 | 49.90 | 50.20 |
| Jackson LSD                           | 48.10 | 49.20 | 51.40 | 51.50 | 52.00 | 53.10 | 53.20 | 53.40 | 53.10 | 53.10 |
| Lake LSD                              | 75.90 | 76.50 | 77.10 | 76.90 | 76.70 | 71.70 | 71.70 | 71.70 | 71.50 | 71.50 |
| Louisville CSD                        | 58.40 | 58.20 | 58.70 | 59.50 | 59.60 | 60.70 | 60.70 | 55.40 | 53.40 | 52.90 |
| Marlington LSD                        | 56.90 | 56.90 | 56.90 | 56.90 | 56.90 | 56.90 | 56.90 | 56.90 | 56.90 | 56.90 |
| Massillon CSD                         | 53.50 | 53.10 | 55.30 | 55.80 | 56.00 | 57.00 | 57.10 | 56.70 | 45.70 | 48.70 |
| Minerva LSD                           | 40.00 | 42.60 | 43.60 | 43.70 | 44.00 | 44.90 | 45.20 | 45.20 | 45.20 | 45.30 |
| North Canton CSD                      | 83.10 | 85.10 | 78.70 | 78.70 | 78.70 | 78.80 | 78.80 | 76.40 | 76.00 | 76.00 |
| Northwest LSD                         | 53.30 | 54.40 | 55.00 | 55.10 | 55.20 | 56.00 | 56.00 | 56.10 | 55.00 | 55.00 |
| Osnaburg LSD                          | 61.90 | 62.20 | 63.40 | 63.40 | 63.80 | 64.20 | 64.20 | 64.20 | 63.70 | 64.40 |
| Perry LSD                             | 47.00 | 47.00 | 47.80 | 47.90 | 48.30 | 49.10 | 49.20 | 49.20 | 48.40 | 48.40 |
| Plain LSD                             | 62.80 | 62.80 | 63.50 | 63.50 | 63.50 | 63.60 | 63.60 | 63.40 | 63.60 | 63.60 |
| Sandy Valley LSD                      | 46.00 | 46.80 | 48.40 | 48.60 | 48.90 | 50.40 | 50.50 | 50.80 | 50.50 | 50.60 |
| Southeast LSD                         | 46.50 | 48.25 | 49.20 | 49.55 | 49.95 | 50.25 | 51.35 | 51.35 | 51.35 | 51.40 |
| Tuscarawas Valley LSD                 | 35.60 | 40.30 | 42.60 | 42.60 | 44.00 | 44.60 | 35.80 | 35.90 | 36.00 | 36.00 |
| Tuslaw LSD                            | 62.60 | 62.70 | 64.30 | 64.70 | 65.10 | 65.80 | 66.00 | 66.00 | 65.50 | 65.50 |
| <u>Joint Vocational Schools</u>       |       |       |       |       |       |       |       |       |       |       |
| Buckeye JVSD                          | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  |
| Stark County Area JVSD                | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  |
| Wayne County JVSD                     | 4.60  | 4.60  | 4.60  | 4.85  | 4.85  | 4.85  | 4.85  | 4.85  | 4.85  | 4.85  |
| <u>Cities</u>                         |       |       |       |       |       |       |       |       |       |       |
| Alliance                              | 7.00  | 7.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  |
| Canal Fulton                          | 4.60  | 4.60  | 4.70  | 4.60  | 3.60  | 3.80  | 4.10  | 3.80  | 3.70  | 3.70  |
| Canton                                | 8.40  | 8.40  | 8.40  | 8.40  | 7.40  | 7.40  | 7.40  | 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                             | 5.20  | 5.20  | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  | 4.70  |
| North Canton                          | 7.40  | 7.40  | 7.40  | 7.40  | 7.40  | 7.40  | 7.40  | 7.40  | 7.40  | 7.40  |
| <u>Villages</u>                       |       |       |       |       |       |       |       |       |       |       |
| Beach City                            | 14.80 | 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                           | 8.90  | 8.90  | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  | 2.30  |
| East Sparta                           | 21.90 | 21.90 | 21.90 | 21.90 | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 | 18.90 |
| Hartville                             | 8.05  | 7.05  | 7.05  | 7.05  | 7.05  | 7.05  | 7.05  | 7.05  | 7.05  | 7.05  |
| Hills & Dales                         | 25.50 | 25.50 | 25.50 | 25.50 | 25.50 | 25.50 | 20.50 | 20.50 | 15.50 | 15.50 |
| Limaville                             | -     | 9.90  | 9.90  | 9.90  | 9.90  | 9.90  | 9.90  | 9.90  | 1.90  | 9.90  |
| Magnolia                              | 25.90 | 25.90 | 25.90 | 25.90 | 25.90 | 20.90 | 20.90 | 20.90 | 20.90 | 20.90 |
| Meyers Lake                           | 7.80  | 7.80  | 7.80  | 7.80  | 7.80  | 7.80  | 2.80  | 2.80  | 2.80  | 2.80  |
| Minerva                               | 5.50  | 5.50  | 5.50  | 7.30  | 7.30  | 6.30  | 6.30  | 6.30  | 6.30  | 6.30  |
| Navarre                               | 2.70  | 2.70  | 2.70  | 2.70  | 2.70  | 2.70  | 2.70  | 2.70  | 2.70  | 2.70  |
| Waynesburg                            | 15.40 | 15.40 | 15.40 | 15.40 | 20.40 | 20.40 | 20.40 | 20.40 | 20.40 | 20.40 |
| Wilmot                                | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  | 2.80  |
| <u>Special Districts</u>              |       |       |       |       |       |       |       |       |       |       |
| Canton Joint Recreational District    | -     | -     | -     | -     | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| County Parks                          | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 0.50  | 0.50  |
| Canal Fulton Public Library           | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 2.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Louisville Public Library             | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  | 1.00  |
| Massillon Public Library              | 2.90  | 2.90  | 2.90  | 2.90  | 1.90  | 1.90  | 1.90  | 1.90  | 1.90  | 1.90  |
| Mohawk Valley Joint Fire District     | 3.50  | 3.50  | 3.50  | 3.50  | 3.50  | -     | -     | -     | -     | -     |
| Navarre Bethlehem Joint Fire District | 3.50  | 3.50  | 3.50  | 3.50  | -     | -     | -     | -     | -     | -     |
| North Canton Public Library           | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  |
| Rodman Public Library                 | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  | 1.50  |
| Stark County District Library         | 2.00  | 1.70  | 1.70  | 1.70  | 1.70  | 1.70  | 1.70  | 1.70  | 1.00  | 1.00  |
| Quad Ambulance District               | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  | 7.00  |
| Tri-Division Ambulance District       | 5.50  | 5.50  | 5.50  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  |
| Sandy Creek Joint Fire District       | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | 4.00  | -     | -     |

Source: Stark County Auditor



# STARK COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

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| Year | Current Tax<br>Levy | Total Adjusted<br>Levy | Current Tax<br>Collections (1) | Percent<br>Collected | Delinquent<br>Tax<br>Collections (2) | Total<br>Tax<br>Collections | Percent of<br>Collections<br>to Adjusted<br>Tax Levy | Outstanding<br>Delinquent<br>Taxes (2) | Percent of<br>Delinquent Taxes<br>to Current<br>Tax Levy |
|------|---------------------|------------------------|--------------------------------|----------------------|--------------------------------------|-----------------------------|------------------------------------------------------|----------------------------------------|----------------------------------------------------------|
| 2020 | \$ 74,363,172       | \$ 76,438,636          | \$ 70,617,442                  | 94.96 %              | \$ 2,075,464                         | \$ 72,692,906               | 95.10 %                                              | \$ 8,756,938                           | 11.78 %                                                  |
| 2019 | 70,490,177          | 72,657,786             | 68,693,313                     | 97.45                | 2,167,609                            | 70,860,923                  | 97.53                                                | 7,484,362                              | 10.62                                                    |
| 2018 | 67,549,436          | 69,521,419             | 66,125,499                     | 97.89                | 1,971,983                            | 68,097,481                  | 97.95                                                | 6,268,843                              | 9.28                                                     |
| 2017 | 66,500,652          | 68,928,917             | 65,030,666                     | 97.79                | 2,428,265                            | 67,458,931                  | 97.87                                                | 6,654,717                              | 10.01                                                    |
| 2016 | 65,268,507          | 67,496,252             | 63,830,082                     | 97.80                | 2,227,745                            | 66,057,827                  | 97.87                                                | 6,956,177                              | 10.66                                                    |
| 2015 | 62,795,838          | 65,015,657             | 61,105,609                     | 97.31                | 2,219,819                            | 63,325,428                  | 97.40                                                | 6,980,108                              | 11.12                                                    |
| 2014 | 62,011,496          | 64,231,784             | 59,750,739                     | 96.35                | 2,220,288                            | 61,971,027                  | 96.48                                                | 6,675,713                              | 10.77                                                    |
| 2013 | 61,145,678          | 63,431,220             | 59,399,047                     | 97.14                | 2,285,542                            | 61,684,589                  | 97.25                                                | 6,710,250                              | 10.97                                                    |
| 2012 | 64,817,286          | 67,335,082             | 62,829,528                     | 96.93                | 2,517,796                            | 65,347,323                  | 97.05                                                | 5,975,907                              | 9.22                                                     |
| 2011 | 64,649,883          | 66,960,442             | 62,215,790                     | 96.23                | 2,310,559                            | 64,526,349                  | 96.36                                                | 5,289,029                              | 8.18                                                     |

(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 |
|-----|------|------------------|-------------------------|-------------------|----------------------------|-----------------------|--------------------------------------------|------------------------------|-------------------------------------------------|
|     |      |                  |                         |                   |                            |                       |                                            |                              | Levy                                            |
|     | 2020 | \$ -             | \$ -                    | 0.00 %            | \$ -                       | \$ -                  | 0.00 %                                     | \$ 295,597                   | 0.00 %                                          |
|     | 2019 | -                | -                       | 0.00              | -                          | -                     | 0.00                                       | 295,597                      | 0.00                                            |
|     | 2018 | -                | -                       | 0.00              | -                          | -                     | 0.00                                       | 295,597                      | 0.00                                            |
|     | 2017 | -                | -                       | 0.00              | -                          | -                     | 0.00                                       | 295,597                      | 0.00                                            |
|     | 2016 | -                | -                       | 0.00              | -                          | -                     | 0.00                                       | 295,597                      | 0.00                                            |
| S12 | 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                                            |

Source: Stark County Auditor

# STARK COUNTY, OHIO

## PRINCIPAL TAXPAYERS

### REAL ESTATE TAX

#### CURRENT YEAR AND NINE YEARS AGO

| Taxpayer                        | 2020                    |                                                   |
|---------------------------------|-------------------------|---------------------------------------------------|
|                                 | Taxable Assessed Value  | Percentage of Total County Taxable Assessed Value |
| Belden Park Delaware LLC        | \$ 22,050,030           | 0.25%                                             |
| Strip Delaware LLC              | 21,537,090              | 0.25%                                             |
| Denville Developments LLC       | 18,660,340              | 0.21%                                             |
| Fresh Mark Inc                  | 16,082,780              | 0.19%                                             |
| HRM Enterprises Inc             | 13,086,210              | 0.15%                                             |
| Belden Mall LLC                 | 12,425,780              | 0.14%                                             |
| Sterilite Corporation of Ohio   | 12,344,790              | 0.14%                                             |
| TimkenSteel Corporation         | 11,918,290              | 0.14%                                             |
| Alliance Ventures Inc           | 10,643,480              | 0.12%                                             |
| Timken Company                  | 10,323,900              | 0.12%                                             |
| Total                           | <u>\$ 149,072,690</u>   | <u>1.72%</u>                                      |
| Total County Assessed Valuation | <u>\$ 8,688,774,490</u> |                                                   |

| Taxpayer                        | 2011                    |                                                   |
|---------------------------------|-------------------------|---------------------------------------------------|
|                                 | Taxable Assessed Value  | Percentage of Total County Taxable Assessed Value |
| Strip Delaware LLC              | \$ 20,432,610           | 0.29%                                             |
| Timken Company                  | 16,414,130              | 0.23%                                             |
| R L Denville Enterprises LTD    | 10,696,800              | 0.15%                                             |
| DHSC LLC                        | 9,224,900               | 0.13%                                             |
| WEA Belden LLC                  | 8,599,130               | 0.12%                                             |
| Sterilite Corporation of Ohio   | 7,853,080               | 0.11%                                             |
| Hoover Company I L P            | 7,754,440               | 0.11%                                             |
| Alliance Ventures Inc.          | 7,636,120               | 0.11%                                             |
| American Landfill Inc.          | 7,405,670               | 0.10%                                             |
| HRM Enterprises Inc.            | 5,754,130               | 0.08%                                             |
| Total                           | <u>\$ 101,771,010</u>   | <u>1.44%</u>                                      |
| Total County Assessed Valuation | <u>\$ 7,079,172,780</u> |                                                   |

Source: Stark County Auditor

# STARK COUNTY, OHIO

## PRINCIPAL TAXPAYERS

### PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

#### CURRENT YEAR AND NINE YEARS AGO

| Taxpayer                          | 2020                         |                                                            |
|-----------------------------------|------------------------------|------------------------------------------------------------|
|                                   | Taxable<br>Assessed<br>Value | Percentage of<br>Total County<br>Taxable<br>Assessed Value |
| Ohio Power Company                | \$ 233,292,000               | 2.68%                                                      |
| Rover Pipeline LLC                | 168,598,930                  | 1.94%                                                      |
| Nexus Gas Transmission, LLC       | 114,279,390                  | 1.32%                                                      |
| AEP Ohio Transmission Company Inc | 109,813,050                  | 1.26%                                                      |
| East Ohio Gas                     | 62,947,490                   | 0.72%                                                      |
| American Transmission System Inc  | 58,070,950                   | 0.67%                                                      |
| Ohio Edison                       | 54,260,680                   | 0.62%                                                      |
| Aqua Ohio Inc                     | 36,537,190                   | 0.42%                                                      |
| Columbia Gas of Ohio Inc          | 10,465,960                   | 0.12%                                                      |
| Columbia Gas Transmission         | 6,684,600                    | 0.08%                                                      |
| Total                             | <u>\$ 854,950,240</u>        | <u>9.84%</u>                                               |
| Total County Assessed Valuation   | <u>\$ 8,688,774,490</u>      |                                                            |

| Taxpayer                                 | 2011                         |                                                            |
|------------------------------------------|------------------------------|------------------------------------------------------------|
|                                          | Taxable<br>Assessed<br>Value | Percentage of<br>Total County<br>Taxable<br>Assessed Value |
| Ohio Power Company                       | \$ 145,430,350               | 2.05%                                                      |
| Ohio Edison                              | 41,166,240                   | 0.58%                                                      |
| Aqua Ohio Inc                            | 32,163,680                   | 0.45%                                                      |
| East Ohio Gas                            | 25,000,020                   | 0.35%                                                      |
| American Transmission Systems Inc.       | 9,669,050                    | 0.14%                                                      |
| Columbia Gas of Ohio Inc.                | 2,433,590                    | 0.03%                                                      |
| Columbia Gas Transmission                | 1,757,910                    | 0.02%                                                      |
| Cleveland Electric Illuminating          | 601,600                      | 0.01%                                                      |
| General Electric Capital Commercial Inc. | 483,640                      | 0.01%                                                      |
| Northeast Ohio Natural Gas Corporation   | 452,900                      | 0.01%                                                      |
| Total                                    | <u>\$ 259,158,980</u>        | <u>3.66%</u>                                               |
| Total County Assessed Valuation          | <u>\$ 7,079,172,780</u>      |                                                            |

Source: Stark County Auditor

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

| Industry                                 | 2020          |      |                     | 2019          |      |                     |
|------------------------------------------|---------------|------|---------------------|---------------|------|---------------------|
|                                          | Tax Liability | Rank | Percentage of Total | Tax Liability | Rank | Percentage of Total |
| Motor Vehicles                           | \$ 5,568,010  | 1    | 18.41%              | \$ 5,326,919  | 1    | 17.75%              |
| General Merchandise Retailers            | 3,542,431     | 2    | 11.71%              | 3,420,527     | 2    | 11.40%              |
| Building Material and Garden             | 3,011,954     | 3    | 9.96%               | 2,703,633     | 3    | 9.01%               |
| Nonstore Retailers                       | 2,586,739     | 4    | 8.55%               | -             |      | 0.00%               |
| Information                              | 1,685,506     | 5    | 5.57%               | 1,618,353     | 6    | 5.39%               |
| Miscellaneous Store Retailers            | 1,561,935     | 6    | 5.17%               | 1,893,127     | 5    | 6.31%               |
| Accommodation and Food Services          | 1,408,650     | 7    | 4.66%               | 2,152,307     | 4    | 7.17%               |
| Real Estate, Rental and Leasing Property | 1,214,934     | 8    | 4.02%               | 1,363,501     | 7    | 4.54%               |
| Food and Beverage Stores                 | 1,012,652     | 9    | 3.35%               | 1,208,328     | 8    | 4.03%               |
| Manufacturing                            | 922,474       | 10   | 3.05%               | 989,190       | 10   | 3.30%               |
| Total                                    | 22,515,285    |      |                     | 20,675,885    |      |                     |
| Total County Sales Tax                   | \$ 30,239,725 |      | 74.46%              | \$ 30,014,432 |      | 68.89%              |

Source: State Department of Taxation

# STARK COUNTY, OHIO

## *Special Assessments Billed and Collected*

### *Last Ten Years*

| <u>Year</u> | <u>Special<br/>Assessments<br/>Billed</u> | <u>Special<br/>Assessments<br/>Collected</u> | <u>Percent<br/>Collected</u> | <u>Outstanding<br/>Delinquent (1)</u> |
|-------------|-------------------------------------------|----------------------------------------------|------------------------------|---------------------------------------|
| 2020        | \$ 1,100,188                              | \$ 1,215,185                                 | 110.5%                       | \$ 125,428                            |
| 2019        | 1,349,730                                 | 1,393,879                                    | 103.3%                       | 136,823                               |
| 2018        | 1,499,084                                 | 1,507,484                                    | 100.6%                       | 146,640                               |
| 2017        | 1,489,639                                 | 1,547,226                                    | 103.9%                       | 162,779                               |
| 2016        | 1,461,689                                 | 1,553,303                                    | 106.3%                       | 174,818                               |
| 2015        | 1,634,604                                 | 1,678,964                                    | 102.7%                       | 168,718                               |
| 2014        | 1,535,445                                 | 1,531,536                                    | 99.7%                        | 160,794                               |
| 2013        | 1,638,722                                 | 1,646,672                                    | 100.5%                       | 170,601                               |
| 2012        | 1,616,311                                 | 1,629,978                                    | 100.8%                       | 170,491                               |
| 2011        | 1,776,845                                 | 1,689,338                                    | 95.1%                        | 163,521                               |

(1) Outstanding delinquent assessments include accrued interest

Source: Stark County Auditor

# STARK COUNTY, OHIO

Ratios of Outstanding Debt by Type  
Last Ten Years

| <u>Fiscal Year</u>                                    | <u>2020</u>          | <u>2019</u>          | <u>2018</u>          | <u>2017</u>          | <u>2016</u>          | <u>2015</u>          | <u>2014</u>          | <u>2013</u>          | <u>2012</u>          | <u>2011</u>          |
|-------------------------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <i>Governmental Activities</i>                        |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| Special Assessment Bonds                              | \$ 1,730,945         | \$ 2,057,899         | \$ 2,369,646         | \$ 2,668,777         | \$ 2,965,544         | \$ 3,309,267         | \$ 3,728,519         | \$ 4,136,158         | \$ 4,533,589         | \$ 4,932,344         |
| SIB Loan                                              | -                    | -                    | -                    | -                    | -                    | -                    | 504,274              | 993,753              | 1,760,317            | 2,553,391            |
| General Obligation Bonds                              | 12,925,000           | 14,055,000           | 15,170,000           | -                    | -                    | -                    | -                    | -                    | -                    | -                    |
| OPWC Loan                                             | 5,054,948            | 4,556,382            | 4,418,487            | 4,151,215            | 3,285,825            | 3,454,899            | 3,613,973            | 3,163,046            | 3,125,322            | 3,000,704            |
| Notes                                                 | -                    | -                    | -                    | 12,000,000           | -                    | -                    | -                    | -                    | -                    | -                    |
| Capital Leases                                        | -                    | -                    | 101,370              | 199,450              | 294,347              | 386,185              | -                    | -                    | -                    | 2,185                |
| <i>Business Type Activities</i>                       |                      |                      |                      |                      |                      |                      |                      |                      |                      |                      |
| General Obligation Bonds                              | 3,364,052            | 3,697,098            | 4,010,353            | 4,307,667            | 5,797,969            | 7,571,313            | 9,269,130            | 10,888,560           | 12,463,197           | 13,992,756           |
| OPWC Loan                                             | 368,655              | 474,820              | 580,995              | 687,170              | 832,198              | 661,980              | 616,095              | 482,717              | 373,417              | 452,405              |
| OWDA Loans                                            | 1,345,693            | 1,505,737            | 2,242,084            | 3,105,991            | 4,036,547            | 5,154,544            | 6,326,953            | 7,549,027            | 8,721,358            | 9,829,089            |
| Intergovernmental Loans                               | 52,150,920           | 56,603,265           | 57,981,655           | 41,405,404           | 10,921,058           | 12,388,433           | 13,893,672           | 15,417,236           | -                    | -                    |
| <i>Total Primary Government</i>                       | <u>\$ 76,940,213</u> | <u>\$ 82,950,201</u> | <u>\$ 86,874,590</u> | <u>\$ 68,525,674</u> | <u>\$ 28,133,488</u> | <u>\$ 32,926,621</u> | <u>\$ 37,952,616</u> | <u>\$ 42,630,497</u> | <u>\$ 30,977,200</u> | <u>\$ 34,762,874</u> |
| Percentage of Personal Income (1)                     | 0.46%                | 0.50%                | 0.51%                | 0.41%                | 0.17%                | 0.21%                | 0.25%                | 0.29%                | 0.24%                | 0.28%                |
| Per Capita (2)                                        | \$ 207.97            | \$ 223.82            | \$ 233.80            | \$ 183.94            | \$ 74.91             | \$ 87.77             | \$ 101.01            | \$ 113.55            | \$ 82.63             | \$ 92.68             |
| Percentage of actual<br>value of taxable property (3) | 0.30%                | 0.34%                | 0.40%                | 0.32%                | 0.13%                | 0.17%                | 0.20%                | 0.23%                | 0.15%                | 0.16%                |

## Sources:

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

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

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

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

# STARK COUNTY, OHIO

*Computation of Legal Debt Margin - Current Year  
December 31, 2020*

|                                                             | Total Debt<br>Limit (1) | Total Unvoted<br>Debt Limit (2) |
|-------------------------------------------------------------|-------------------------|---------------------------------|
| Assessed Value of County, Tax Year '19 Collection Year 2020 | \$ 8,688,774,490        | \$ 8,688,774,490                |
| Debt Limitation                                             | 215,719,362             | 86,887,745                      |
| Total Outstanding Debt:                                     |                         |                                 |
| General Obligation Bonds                                    | 16,289,052              | 16,289,052                      |
| Special Assessment Bonds                                    | 1,730,945               | 1,730,945                       |
| OWDA Loans                                                  | 1,345,693               | 1,345,693                       |
| OPWC Loans                                                  | 5,423,603               | 5,423,603                       |
| Intergovernmental Loans                                     | 52,150,920              | 52,150,920                      |
| Total                                                       | 76,940,213              | 76,940,213                      |
| Exemptions:                                                 |                         |                                 |
| General Obligation Bonds - Enterprise                       | 16,289,052              | 16,289,052                      |
| Special Assessment Bonds                                    | 1,730,945               | 1,730,945                       |
| OWDA Loans                                                  | 1,345,693               | 1,345,693                       |
| OPWC Loans                                                  | 5,423,603               | 5,423,603                       |
| Intergovernmental Loans                                     | 52,150,920              | 52,150,920                      |
| Total                                                       | 76,940,213              | 76,940,213                      |
| Net Debt                                                    | -                       | -                               |
| Total Legal Debt Margin<br>(Debt Limitation Minus Net Debt) | \$ 215,719,362          | \$ 86,887,745                   |

(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 | 209,719,362           |
|                                                                      | <u>\$ 215,719,362</u> |

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

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

Source: Stark County Auditor



# STARK COUNTY, OHIO

## Demographic and Economic Statistics

### Last Ten Years

| Year | Population (1) | Median Age (1) | School Enrollment (2) | Average Unemployment Rate for Stark County (3) | Personal Income (4) | Per Capita Personal Income (4) |
|------|----------------|----------------|-----------------------|------------------------------------------------|---------------------|--------------------------------|
| 2020 | 369,964        | 42.1           | 55,752                | 8.1                                            | 16,698,695,104      | \$ 45,136                      |
| 2019 | 370,606        | 41.0           | 59,181                | 4.5                                            | 16,727,672,416      | 45,136                         |
| 2018 | 371,574        | 41.8           | 54,817                | 4.9                                            | 17,015,488,182      | 45,793                         |
| 2017 | 372,542        | 41.0           | 56,152                | 5.2                                            | 16,601,652,372      | 44,202                         |
| 2016 | 375,586        | 41.0           | 56,739                | 5.4                                            | 16,118,273,190      | 42,915                         |
| 2015 | 375,165        | 41.0           | 57,558                | 5.3                                            | 15,631,400,132      | 41,665                         |
| 2014 | 375,736        | 41.0           | 58,501                | 4.8                                            | 15,184,472,431      | 40,413                         |
| 2013 | 375,432        | 40.5           | 59,098                | 6.8                                            | 14,659,117,872      | 39,046                         |
| 2012 | 374,868        | 41.0           | 59,273                | 7.3                                            | 13,244,086,440      | 35,330                         |
| 2011 | 375,087        | 40.6           | 60,017                | 9.2                                            | 12,531,687,000      | 33,410                         |

#### 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 2010-2011.

2012 -2019 personal income was calculated by multiplying population and per capita personal income.

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

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

2019 per capita personal income found on bea.gov (Bureau of Economic Analysis)

2020 per capita personal income not available until November 21, 2021 according to Bureau of Economic Analysis so the 2019 figure was used for 2020.

# STARK COUNTY, OHIO

## Principal Employers

Current Year and Nine Years Ago

| Employer                           | 2020      |      |                                | 2011      |      |                                |
|------------------------------------|-----------|------|--------------------------------|-----------|------|--------------------------------|
|                                    | Employees | Rank | Percentage of Total Employment | Employees | Rank | Percentage of Total Employment |
| Aultman Health Foundations         | 6,800     | 1    | 4.02%                          | 4,860     | 1    | 2.52%                          |
| TimkenSteel Corporation            | 2,659     | 2    | 1.57%                          | 4,120     | 2    | 2.14%                          |
| Mercy Medical Center               | 2,655     | 3    | 1.57%                          | 2,560     | 3    | 1.33%                          |
| County of Stark                    | 2,172     | 4    | 1.28%                          | 2,445     | 4    | 1.27%                          |
| Freshmark, Inc.                    | 1,846     | 5    | 1.09%                          | 1,700     | 7    | 0.88%                          |
| Canton City Board of Education     | 1,599     | 6    | 0.94%                          | 1,899     | 6    | 0.99%                          |
| Walmart                            | 1,209     | 7    | 0.71%                          | -         | -    | -                              |
| The Timken Company                 | 1,049     | 8    | 0.62%                          | -         | -    | -                              |
| Stark State College                | 987       | 9    | 0.58%                          | 1,123     | 8    | 0.58%                          |
| Workshops, Inc.                    | 624       | 10   | 0.37%                          | -         | -    | -                              |
| Diebold                            | -         | -    | -                              | 1,900     | -    | 0.99%                          |
| Alliance Community Hospital        | -         | -    | -                              | 1,013     | 9    | 0.53%                          |
| Republic Engineered Steels, Inc.   | -         | -    | -                              | 910       | 10   | 0.47%                          |
| Total                              | 21,600    |      | 12.76%                         | 22,530    |      | 11.70%                         |
| Total Employment within the County | 169,300   |      |                                | 192,511   |      |                                |

Source: Human Resources of Listed Companies as of 12/31/2018 due to Covid-19 Pandemic

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

# STARK COUNTY, OHIO

## Government Employees by Function

### Last Ten Years

| <b>Primary Government:</b>          | <b><u>2020</u></b> | <b><u>2019</u></b> | <b><u>2018</u></b> | <b><u>2017</u></b> | <b><u>2016</u></b> | <b><u>2015</u></b> | <b><u>2014</u></b> | <b><u>2013</u></b> | <b><u>2012</u></b> | <b><u>2011</u></b> |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Government:                 |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Legislative and Executive           | 153                | 176                | 176                | 178                | 177                | 175                | 267                | 243                | 216                | 222                |
| Judicial                            | 320                | 366                | 366                | 369                | 322                | 313                | 277                | 260                | 276                | 250                |
| Public Safety                       | 303                | 316                | 318                | 309                | 422                | 403                | 321                | 333                | 279                | 261                |
| Public Works                        | 76                 | 81                 | 81                 | 85                 | 93                 | 92                 | 96                 | 103                | 102                | 104                |
| Health                              | 409                | 459                | 457                | 544                | 562                | 621                | 648                | 679                | 668                | 651                |
| Human Services                      | 497                | 520                | 519                | 519                | 518                | 551                | 535                | 513                | 504                | 488                |
| <b>Proprietary:</b>                 |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Sewer                               | 79                 | 82                 | 84                 | 79                 | 81                 | 80                 | 75                 | 78                 | 73                 | 75                 |
| Water                               | 4                  | 3                  | 3                  | 3                  | 3                  | 4                  | 4                  | 4                  | 4                  | 4                  |
| <b>Fiduciary:</b>                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Agency Funds                        | 331                | 408                | 408                | 411                | 354                | 338                | 383                | 393                | 377                | 390                |
| <b>Total - Government Employees</b> | <b>2,172</b>       | <b>2,411</b>       | <b>2,412</b>       | <b>2,497</b>       | <b>2,532</b>       | <b>2,577</b>       | <b>2,606</b>       | <b>2,606</b>       | <b>2,499</b>       | <b>2,445</b>       |

Note: Poll workers were no longer paid from the payroll system as of 2020. The employee count was derived from the last pay of the fiscal year.

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Operating Indicators by Function

### Last Ten Years

|                                          | 2020          | 2019          | 2018          | 2017          | 2016          | 2015          | 2014          | 2013          | 2012          | 2011          |
|------------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <i>Governmental Activities</i>           |               |               |               |               |               |               |               |               |               |               |
| <b>Legislative &amp; Executive</b>       |               |               |               |               |               |               |               |               |               |               |
| Commissioners - Number Official Meetings | 100           | 118           | 127           | 139           | 152           | 143           | 159           | 160           | 170           | 121           |
| Recorder - number of deeds recorded      | 15,975        | 15,324        | 15,465        | 13,697        | 13,005        | 15,123        | 12,499        | 12,979        | 14,351        | 12,518        |
| Auditor - number of parcels billed       | 197,185       | 197,189       | 197,170       | 195,088       | 194,859       | 194,573       | 194,526       | 196,893       | 197,148       | 196,136       |
| Auditor - number of warrants issued      | 41,207        | 46,143        | 43,963        | 44,988        | 45,788        | 45,738        | 42,961        | 44,193        | 45,467        | 46,189        |
| <b>Judicial</b>                          |               |               |               |               |               |               |               |               |               |               |
| Probate Court Cases                      | 1,657         | 1,752         | 1,658         | 1,441         | 1,405         | 1,545         | 1,376         | 1,371         | 1,926         | 2,486         |
| <b>Public Safety (Sheriff)</b>           |               |               |               |               |               |               |               |               |               |               |
| Number of Traffic Stops                  | 3,353         | 7,061         | 6,503         | 5,952         | 5,156         | 6,087         | 8,254         | 5,471         | 6,456         | 6,938         |
| Number of inmates                        | 304           | 469           | 484           | 419           | 414           | 492           | 422           | 397           | 290           | 290           |
| <b>Public Works (Engineer)</b>           |               |               |               |               |               |               |               |               |               |               |
| Roads Resurfaced (miles)                 | 43            | 56            | 61            | 59            | 44            | 40            | 34            | 40            | 43            | 30            |
| Bridges Repaired                         | 4             | 5             | 5             | 6             | 7             | 5             | 3             | 5             | 7             | 4             |
| <b>Health</b>                            |               |               |               |               |               |               |               |               |               |               |
| Mental Health - People Served            | 22,323        | 22,536        | 20,949        | 20,552        | 19,316        | 18,580        | 16,732        | 16,294        | 13,724        | 15,648        |
| SCBDD - People Served in Clinic          | 6,753         | 10,862        | 16,994        | 25,387        | 27,862        | 16,726        | 23,599        | 32,608        | 33,064        | 33,064        |
| EMA, HAZMAT AND 911-People Served        | 369,964       | 375,586       | 371,574       | 375,586       | 375,586       | 375,165       | 375,736       | 375,432       | 374,868       | 375,586       |
| <b>Human Services (SCDJFS)</b>           |               |               |               |               |               |               |               |               |               |               |
| Children in programs                     | 350           | 336           | 345           | 391           | 361           | 400           | 513           | 438           | 410           | 473           |
| Support Dollars Collected                | \$ 59,062,636 | \$ 57,776,997 | \$ 59,003,972 | \$ 59,960,791 | \$ 61,467,540 | \$ 62,453,856 | \$ 63,045,023 | \$ 62,856,349 | \$ 62,895,175 | \$ 63,588,358 |
| Number of Cases from Reports             | 2,762         | 3,129         | 3,063         | 3,506         | 2,892         | 2,572         | 2,778         | 3,135         | 2,829         | 2,689         |
| <i>Business Activities</i>               |               |               |               |               |               |               |               |               |               |               |
| <b>Sewer</b>                             |               |               |               |               |               |               |               |               |               |               |
| Connections                              | 48,131        | 47,916        | 47,689        | 47,541        | 47,504        | 47,248        | 46,871        | 46,487        | 46,195        | 45,933        |
| Miles                                    | 743           | 739           | 735           | 731           | 730           | 728           | 728           | 728           | 723           | 721           |

Source: Stark County Departments

## STARK COUNTY, OHIO

### Capital Asset Indicators by Function

#### Last Ten Years

|                                         | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> |
|-----------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>Governmental Activities</i>          |             |             |             |             |             |             |             |             |             |             |
| <b><i>Legislative and Executive</i></b> |             |             |             |             |             |             |             |             |             |             |
| Commissioners Buildings                 | 21          | 21          | 21          | 21          | 20          | 19          | 19          | 19          | 19          | 18          |
| <b><i>Public Safety</i></b>             |             |             |             |             |             |             |             |             |             |             |
| Marked Vehicles                         | 68          | 68          | 62          | 75          | 74          | 71          | 65          | 67          | 70          | 72          |
| <b><i>Public Works</i></b>              |             |             |             |             |             |             |             |             |             |             |
| State Roads (in miles)                  | 251         | 251         | 251         | 251         | 251         | 251         | 251         | 251         | 251         | 251         |
| County Roads (in miles)                 | 406         | 406         | 406         | 407         | 407         | 407         | 408         | 408         | 408         | 408         |
| Township Roads (in miles)               | 1,320       | 1,317       | 1,317       | 1,315       | 1,314       | 1,313       | 1,314       | 1,314       | 1,311       | 1,311       |
| Bridges                                 | 329         | 329         | 329         | 333         | 329         | 329         | 333         | 333         | 333         | 333         |
| <b><i>Health</i></b>                    |             |             |             |             |             |             |             |             |             |             |
| SCBDD Buildings                         | 12          | 12          | 12          | 12          | 12          | 12          | 12          | 13          | 13          | 13          |
| SCBDD Buses and Vans                    | 72          | 71          | 78          | 87          | 98          | 104         | 107         | 107         | 107         | 101         |
| <i>Business Activities</i>              |             |             |             |             |             |             |             |             |             |             |
| <b><i>Sewer</i></b>                     |             |             |             |             |             |             |             |             |             |             |
| Number of Lift Stations                 | 80          | 79          | 81          | 85          | 84          | 82          | 82          | 82          | 80          | 80          |
| Total Lines (in miles)                  | 743         | 739         | 734         | 731         | 730         | 728         | 728         | 728         | 723         | 721         |
| <b><i>Water</i></b>                     |             |             |             |             |             |             |             |             |             |             |
| Total Lines (in miles)                  | 46          | 46          | 46          | 46          | 45          | 45          | 45          | 45          | 45          | 45          |

Source: Stark County Departments