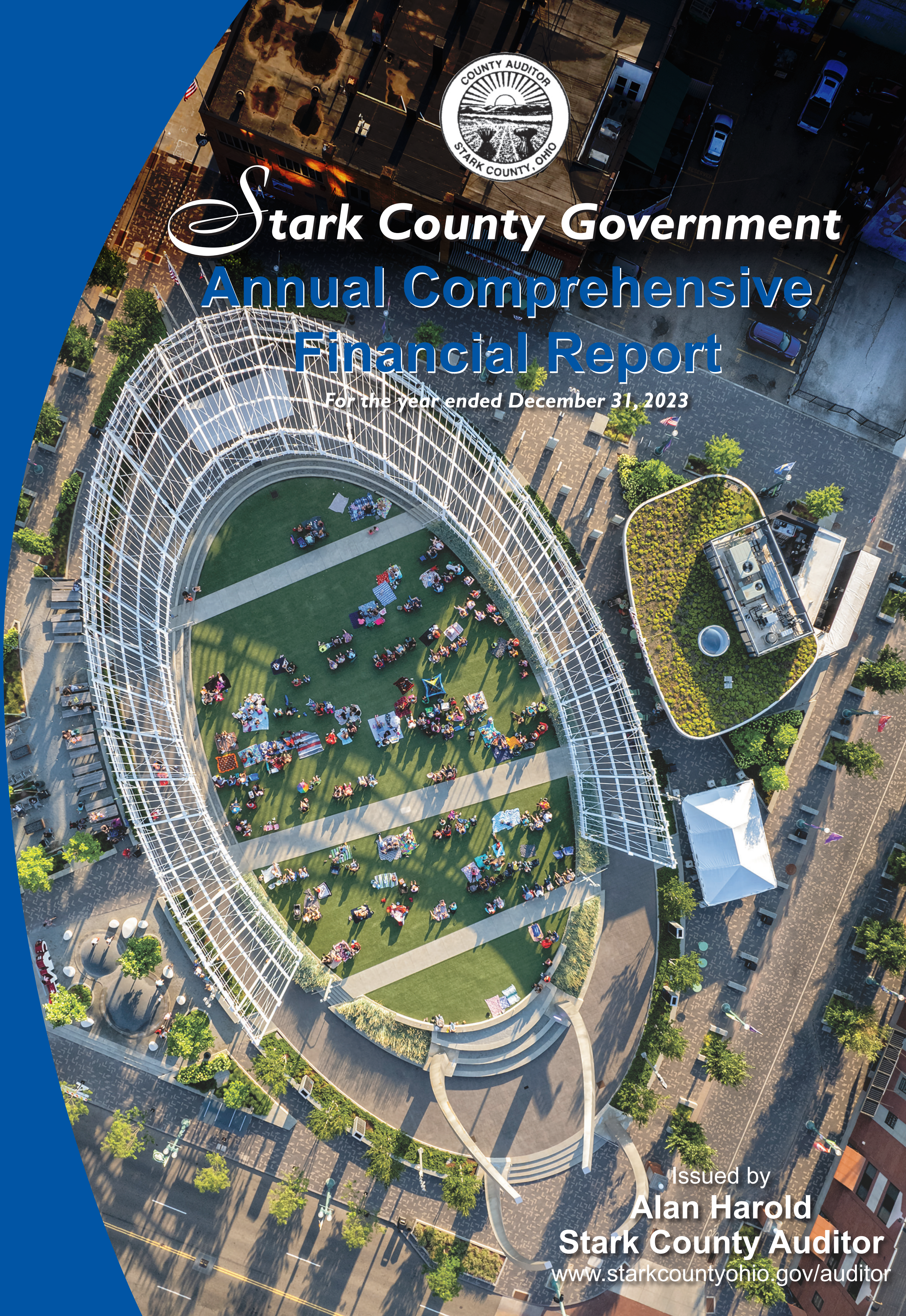

Stark County Government

Annual Comprehensive Financial Report

For the year ended December 31, 2023

Issued by

Alan Harold

Stark County Auditor

www.starkcountyohio.gov/auditor

Stark County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2023

Alan Harold
Stark County Auditor

Prepared by The Stark County Auditor's Office

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STARK COUNTY, OHIO

Annual Comprehensive Financial Report
For the Year Ended December 31, 2023
Table of Contents

III. STATISTICAL SECTION

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ALAN HAROLD
STARK COUNTY AUDITOR
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

July 30, 2024

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

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

Dear Citizens and Commissioners:

I am pleased to present the Stark County Annual Comprehensive Financial Report for the year ended December 31, 2023. 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, 2023. 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 complements 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 triannual update in 2021 and will complete a reappraisal in 2024. This reappraisal 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, the Stark Regional Community Corrections Center and the Regional Transportation and Improvement Program, 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 the 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. Retail employers, such as WalMart and Giant Eagle, are also a key sector in our diverse local economy.

The most recent fiscal year showed major gains in investment income showing signs of a strengthened economy. The decline in the inflation rate and the hint of a wider market breadth during 2023 allowed for higher rates of return across the Country. With an estimated 2.7% inflation rate in 2023, compared to a 6.5% inflation rate in 2022, the County's investment income grew by 181.8%.

It is important to note that the S&P 500 average rate of return in 2022 was -18.1%. This indicator should allow for the reader to see that although the market was strong in 2023, the large increase in earnings could also be credited to how weak the market was in 2022.

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. Stark County government has the lowest tax rate of all 88 counties, and we are able to balance our frugality with delivering effective and efficient services to our citizens. We are grateful to the citizens for their investment in its county government. The Commissioners continue to prioritize services to the public as well as making substantial commitments to maintain county owned property. The Commissioners continually stress 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 Annual Comprehensive Financial Report for the year ended December 31, 2022.

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 twelfth 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,

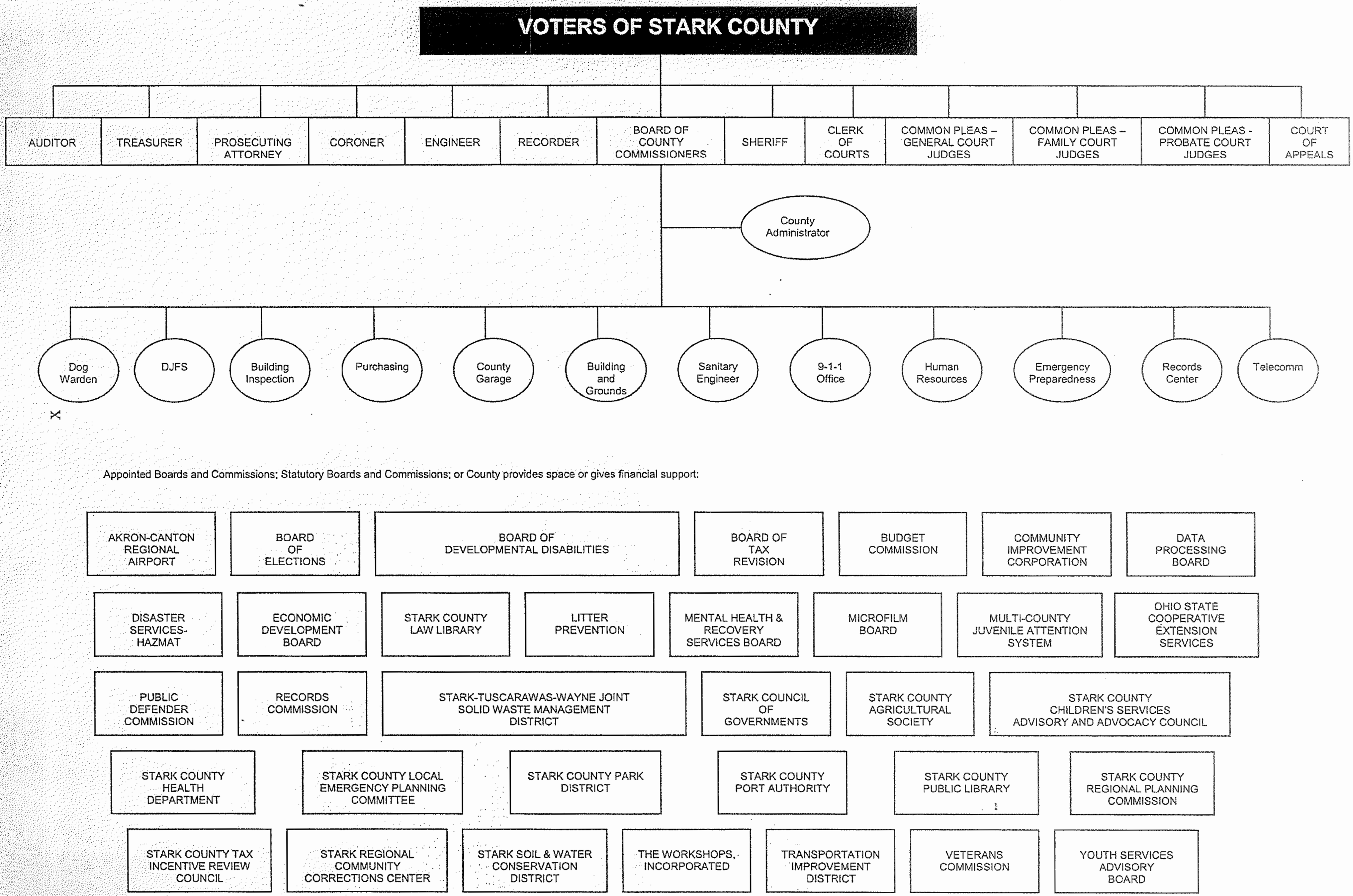
Alan Harold
Stark County Auditor

STARK COUNTY, OHIO

Elected Officials
December 31, 2023

COUNTY COMMISSIONERS	Janet Weir Creighton Richard R. Regula Bill C. Smith
COUNTY AUDITOR	Alan C. Harold
COUNTY CORONER	Ronald R. Rusnak
COUNTY ENGINEER	Keith A. Bennett
COUNTY PROSECUTOR	Kyle L. Stone
COUNTY RECORDER	Jamie Walters
COUNTY SHERIFF	George T. Maier
COUNTY TREASURER	Alex A. Zumbar
CLERK OF COURTS	Lynn Miller Todaro
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 Michelle L. Cordova
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 Andrew J. King John W. Wise

STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Stark County
Ohio

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morrill

Executive Director/CEO

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Financial Section

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OHIO AUDITOR OF STATE
KEITH FABER

65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying 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 the County, as of December 31, 2023, 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, Childrens Services, Public Assistance, Justice System Sales Tax and American Rescue Plan (ARP) State and Local LRF funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Stark County Port Authority, which represents 22.42 percent, 2.12 percent, and 1.34 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 as of December 31, 2023, and the respective changes in financial position, thereof for the year then ended. 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *management's discussion and analysis* and schedules of net pension and other post-employment benefit liabilities/assets and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The financial section's combining statements and individual fund statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the financial section's combining statements and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2024 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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.

Keith Faber
Auditor of State
Columbus, Ohio

July 30, 2024

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, 2023. Please read it in conjunction with the County's basic financial statements.

FINANCIAL HIGHLIGHTS

- The County's net position increased by $30 million as a result of this year's operations. Net position of business-type activities increased by $1 million and net position of governmental activities increased by $29 million.

- All revenues related to governmental activities totaled $326 million. General revenues accounted for $154 million of the total. Program revenues in the form of charges for services and grants and contributions accounted for $172 million of the total.

- The County had $294 million in expenses related to governmental activities; only $172 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were $154 million, of which $121 million was tax revenue with the remaining $33 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 accountin*g, 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.

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.

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 2023 compared to 2022:

Table 1
Net Position

	Governmental Activities			Business-Type Activities		
	2023	2022	Change	2023	2022	Change
Assets						
Current & Other Assets	$ 495,622,776	$ 471,291,371	$ 24,331,405	$ 37,937,605	$ 47,060,011	$ (9,122,406)
Net Pension/OPEB Asset	371,261	18,410,275	(18,039,014)	-	979,951	(979,951)
Capital Assets, Net	225,481,661	215,468,730	10,012,931	165,324,651	156,828,452	8,496,199
Total Assets	721,475,698	705,170,376	16,305,322	203,262,256	204,868,414	(1,606,158)
Deferred Outflows of Resources						
Pension & OPEB	77,555,127	25,005,649	52,549,478	4,213,708	1,315,570	2,898,138
Liabilities						
Other Liabilities	85,597,046	86,277,789	(680,743)	3,136,684	2,165,528	971,156
Long-Term Liabilities:						
Due Within One Year	10,164,063	8,802,324	1,361,739	3,098,510	3,100,359	(1,849)
Due In More Than One Year:						
Net Pension Liability	168,007,706	55,121,593	112,886,113	8,990,121	2,766,894	6,223,227
Net OPEB Liability	3,440,672	-	3,440,672	188,729	-	188,729
Other Amounts	22,735,501	23,862,841	(1,127,340)	13,757,296	16,559,025	(2,801,729)
Total Liabilities	289,944,988	174,064,547	115,880,441	29,171,340	24,591,806	4,579,534
Deferred Inflows of Resources						
Property Taxes and Other	75,571,574	74,429,674	1,141,900	-	-	-
Pension & OPEB	5,920,932	83,584,420	(77,663,488)	240,644	4,477,067	(4,236,423)
Total Deferred Inflows of Resources	81,492,506	158,014,094	(76,521,588)	240,644	4,477,067	(4,236,423)
Net Position						
Net Investment in Capital Assets	206,263,234	196,853,708	9,409,526	148,801,069	137,565,237	11,235,832
Restricted for:						
Capital Projects	2,924,424	1,817,862	1,106,562	-	-	-
Debt Service	354,975	102,456	252,519	-	-	-
Special Programs	252,734,179	236,153,723	16,580,456	-	-	-
Unrestricted	(34,683,481)	(36,830,365)	2,146,884	29,262,911	39,549,874	(10,286,963)
Total Net Position	$ 427,593,331	$ 398,097,384	$ 29,495,947	$ 178,063,980	$ 177,115,111	$ 948,869

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2023 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 net OPEB asset and deferred outflows related to pension and OPEB.

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

GASB 68 and GASB 75 require the net pension liability and the net OPEB asset 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. 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 is satisfied, this liability is 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 asset, 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.

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

The increase in Current & Other Assets was mainly a result of the $21 million dollar increase in investment earnings. A strong economy, the decline in the inflation rate, and the hint of wider market breadth during 2023 allowed for higher rates of return across the Country. With an estimated 2.7% inflation rate in 2023, compared to a 6.5% inflation rate in 2022, the County's investment income grew by 181.8%. Ultimately, the additional revenue to the Equity in Pooled Cash and Investments line item helped increase the County's Total Net Position.

The increase in pension and OPEB expense was primarily caused by market conditions of investments. Both retirement systems experienced a net loss from investing activity during the most current measurement period while in the prior measurement period, investing activity resulted in a gain. This was the most significant contributing factor to the increase in unfunded liability for both retirement plans and caused the OPERS' net OPEB asset to revert back to a net OPEB liability. These fluctuations are passed through to the County relative to their proportionate share of contributions of all members, which remained relatively constant from prior year for both retirement plans.

The were no significant changes in the business-type net position in total. Current assets decreased by $9 million due to increases in wastewater contracts with other municipalities. This decrease was offset with an increase in capital assets of $8.5 million due to the large influx of construction in progress going into 2024.

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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 2023 and 2022.

Table 2
Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2023	2022	Change	2023	2022*	Change
Revenues						
Program Revenues:						
Charges for Services	$ 36,228,722	$ 36,831,409	$ (602,687)	$ 28,878,064	$ 30,118,294	$ (1,240,230)
Operating Grants	123,473,296	122,590,106	883,190	136,945	42,759	94,186
Capital Grants	11,773,024	4,615,236	7,157,788	1,625,779	1,437,933	187,846
Total Program Revenues	171,475,042	164,036,751	7,438,291	30,640,788	31,598,986	(958,198)
General Revenues						
Property Taxes	74,277,043	73,414,802	862,241	-	-	-
Sales Taxes	42,137,635	41,329,059	808,576	-	-	-
Other Local Taxes	4,043,271	3,711,964	331,307	-	-	-
Grants & Entitlements	14,091,314	17,748,518	(3,657,204)	-	-	-
Revenue in Lieu of Taxes	241,577	245,630	(4,053)	-	-	-
Gain on Sale of Assets	67,433	-	67,433	-	-	-
Investment Earnings	13,534,664	(7,680,099)	21,214,763	-		-
Miscellaneous	5,836,997	5,185,256	651,741	578,388	549,060	29,328
Total General Revenues	154,229,934	133,955,130	20,274,804	578,388	549,060	29,328
Total Revenues	325,704,976	297,991,881	27,713,095	31,219,176	32,148,046	(928,870)
Program Expenses						
General Government						
Legislative and Executive	40,477,714	35,968,386	4,509,328	-	-	-
Judicial Systems	21,166,475	14,635,542	6,530,933	-	-	-
Public Safety	52,552,423	38,198,927	14,353,496	-	-	-
Public Works	27,004,531	31,627,978	(4,623,447)	-	-	-
Health	88,759,449	77,807,157	10,952,292	-	-	-
Human Services	63,590,460	56,733,383	6,857,077	-	-	-
Interest Expense	383,848	428,410	(44,562)	-	-	-
Enterprise Operations						
Sewer	-	-	-	31,095,222	23,818,476	7,276,746
Water	-	-	-	1,366,618	567,968	798,650
Sheriff's Webcheck	-	-	-	82,596	67,146	15,450
Total Expenses	293,934,900	255,399,783	38,535,117	32,544,436	24,453,590	8,090,846
Increase (Decrease) in Net Position	31,770,076	42,592,098	(10,822,022)	(1,325,260)	7,694,456	(9,019,716)
Special Item	-	-	-	-	(2,845,566)	2,845,566
Transfers	(2,274,129)	(288,580)	(1,985,549)	2,274,129	288,580	1,985,549
Change in Net Position	29,495,947	42,303,518	(12,807,571)	948,869	5,137,470	(4,188,601)
Net Position Beginning of Year	398,097,384	355,793,866	42,303,518	177,115,111	171,977,641	5,137,470
Net Position End of Year	$ 427,593,331	$ 398,097,384	$ 29,495,947	$ 178,063,980	$ 177,115,111	$ 948,869

* - $1,284,983 was reclassed from capital grants to charges for services for proper reporting and comparability purposes.

Governmental Activities

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

- Governmental expenses increased by $39 million while revenues increased by $28 million.

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

Operating grants were the largest type of program revenue for the County. The major recipients of intergovernmental program revenues were the Board of DD - $17 million, Public Assistance - $23 million, the Children Services Board - $23 million and the Mental Health and Addiction Recovery Board - $24 million. Direct charges to users of governmental services, another type of program revenue, made up $36 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 $74 million total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - $34 million, the Children Services Board - $12 million, the Mental Health and Addiction Recovery Board - $7 million, Emergency Services - $1 million and the General Fund - $20 million.

Charges for services remained the main source of revenue, for Business-type activities, at 94 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 $32 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 following are the County's major funds:

	Fund Balance 12/31/2023	*Fund Balance 12/31/2022*	*Increase (Decrease)*
General Fund	*$ 44,350,815*	*$ 34,840,622*	*$ 9,510,193*
Developmental Disabilities	*60,093,379*	*61,832,714*	*(1,739,335)*
Mental Health	*17,065,499*	*17,372,287*	*(306,788)*
Children's Services	*31,982,582*	*29,932,709*	*2,049,873*
Public Assistance	*5,767,786*	*6,142,312*	*(374,526)*
Justice System Sales Tax	*39,953,777*	*33,689,767*	*6,264,010*
ARP State and Local LFR	*205,842*	*-*	*205,842*

Despite expenditures rising by $6 million in 2023, the General fund saw an increase in fund balance of over $9.5 million. Investment income was over $21 million higher in 2023, outpacing the increase in expenditures. To reiterate what was discussed under "THE COUNTY AS A WHOLE", a lower rate of inflation allowed for a large expansion in the market during 2023. Whereas, the inverse affect occurred in 2022; inflation was at a much higher rate causing the market to contract reducing investment income. This made for an abnormally large change in the investment income line item when comparing 2023 to 2022.

The Stark Board of Developmental Disabilities (DD) fund saw an increase in expenditures of $4.7 million. In December of 2022, the Ohio Legislature amended language to authorize payments into House Bill 45. The amendment provided quarterly retention payments to participating agency providers to distribute to Direct Service Providers, who provide direct care for those with developmental disabilities. DD's portion of this retention payment during 2023 totaled $2.2 million. In addition, the enhanced Federal Medicaid Assistance match percentage concluded on July 2023, which increased the local match percentage from 30.39% percent to 34.88% during 2023. This resulted in an increase of $1.9 million in local match payments for DD.

There were no significant changes to discuss in regard to the Mental Health and Addiction Recovery Board fund.

The Children Services fund received the second tranche of $2.2 million match for continuing to be a part of the Protect Ohio waiver program in December 2023. That was not available to the fund in 2022. This allowed for a fund balance increase of over $2 million when compared to 2022. The first tranche of $5.7 million was received in 2021. The total amount of $7.9 million must be spent by 2026.

There were no significant changes to discuss in regard to the Public Assistance fund.

The Justice System Sales Tax (JSST) expenditures fell by $3.8 million in 2023 resulting in an increase in fund balance. Agency contributions to Multi-County Juvenile Attention Systems were paid from the JSST fund in 2022. The General fund assumed the responsibility in 2023 saving the JSST fund $2.5 million. Sales tax revenue continued to outperform the prior year coming in a little over 2% higher in 2023. This continues to be a solid indicator that the economy remains strong and that consumer confidence and spending remains high.

The ARP State and Local Recovery is expected to refund the Sanitary Water fund for an ongoing water system loop project in Lake Township. Four loops are being installed totaling 23,180 linear feet with an expected total cost of $7 million. $2.7 million was spent on the project in 2023.

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 $10 million decrease from 2022. Equity in Pooled Cash and Investments was down by $9 million. This reduction is primarily due to over $6 million in expense for sewer disposal agreements with the City of Canton, the City of Massillon, and Summit County.

GENERAL FUND BUDGETING HIGHLIGHTS

Actual revenues and other financing sources were $6 million more than final budgeted revenues and other financing sources. The main driver of this excess was investment income. Investment income came in at $4 million higher than expected and was 179.7% higher than in 2022. This is due to improved rates of return in the County investment portfolio driven by higher interest rates in 2023 as discussed in more detail in the previous pages.

Actual expenditures were $3 million less than final budgeted expenditures. $1.2 million was saved in personal services while the remaining $1.8 million in expected purchased services, capital purchases and discretionary expenditures were rebudgeted in the subsequent year strictly due to timing.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

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

- The Engineer's 2023 paving projects included asphalt resurfacing for Frank Avenue, State Street, Beechwood Street, Broadway Avenue, Gracemont Street, Louisville Street, Oakhill Road, Sawburg Avenue and Strausser Street. 55.16 miles of roadway received resurfacing or chip and seal as part of the Engineer's annual maintenance of County roads during 2023. The Portage Street Corridor, the Farber Street Bridge and the Welty Bridge were all completed or replaced during 2023.

- In the County Office Building (COB), the hearing room renovations were completed on the 2nd floor. The new Human Resources renovation project was completed and now located on the first floor. Also, the final touches to the COB's lobby and security renovations were completed in 2023.

- The Emergency Management Agency's back-up generator project came to a close in 2023 and is located at the Sheriff's Office. The IT building's hearing room also received an upgrade that was completed in 2023 as well.

- The Sanitary Engineer's department had no notable projects that were finalized in 2023. However, the department did have close to $7 million spent on current sewer and water projects that show as construction in progress in 2023.

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

Debt

Outstanding debt for the governmental activities decreased from $17,704,668 to $16,270,789 due to principal payments made in the current year. It is important to note that there was one new OPWC loan issued that totaled $377,000 and made to the Stark County Engineer. The new loan helped fund the Willowdale Avenue Bridge project and will start being repaid by Stark County on January 1, 2024.

Business type activities' outstanding debt decreased from $18,921,297 to $16,105,599. This decrease was also due to principal payments made in the current year. Detailed information about the County's long-term liabilities is presented in Notes 16 and 17 to the basic financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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Stark County, Ohio

Statement of Net Position
December 31, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County Land Reutilization Corporation	Stark County Port Authority
Assets					
Equity in Pooled Cash and Investments	$ 315,313,600	$ 31,439,706	$ 346,753,306	$ 3,653,121	$ 1,753,344
Cash and Cash Equivalents in Segregated Accounts	646,912	437,475	1,084,387	-	2,339,344
Cash and Cash Equivalents with Fiscal Agents	783,174	-	783,174	-	-
Cash and Cash Equivalents with Escrow Agents	292,995	483,445	776,440	-	-
Accounts Receivable	963,468	5,410,154	6,373,622	-	-
Intergovernmental Receivable	68,682,194	24,504	68,706,698	-	-
Taxes Receivable	89,491,809	-	89,491,809	-	-
Sales Taxes Receivable	9,909,312	-	9,909,312	-	-
Revenue in Lieu of Taxes Receivable	247,478	-	247,478	-	-
Special Assessments Receivable	1,029,333	33,976	1,063,309	-	-
Loans Receivable	2,782,360	-	2,782,360	-	200,228,703
Internal Balances	7,843	(7,843)	-	-	-
Prepaid Items	2,006,956	111,870	2,118,826	18,674	-
Materials and Supplies Inventory	2,460,827	4,318	2,465,145	-	-
Accrued Interest Receivable	1,004,515	-	1,004,515	-	-
Assets Held for Resale	-	-	-	323,068	6,767,544
Net OPEB Asset	371,261	-	371,261	-	-
Land and Construction in Progress	45,179,524	13,498,869	58,678,393	-	-
Depreciable Capital Assets, Net	180,302,137	151,825,782	332,127,919	-	-
Total Assets	721,475,698	203,262,256	924,737,954	3,994,863	211,088,935
Deferred Outflows of Resources					
Pension	67,293,847	3,654,550	70,948,397	-	-
OPEB	10,261,280	559,158	10,820,438	-	-
Total Deferred Outflows of Resources	77,555,127	4,213,708	81,768,835	-	-
Liabilities					
Accounts Payable	4,405,973	157,439	4,563,412	32,798	-
Accrued Wages	6,457,972	336,361	6,794,333	-	-
Contracts Payable	4,473,331	417,983	4,891,314	-	-
Retainage Payable	292,995	483,445	776,440	-	-
Payroll Withholdings Payable	60	-	60	-	-
Intergovernmental Payable	3,327,324	1,720,284	5,047,608	128,866	-
Accrued Interest Payable	-	21,172	21,172	-	-
Unearned Revenue	66,639,391	-	66,639,391	-	-
Long-Term Liabilities:					
Due Within One Year	10,164,063	3,098,510	13,262,573	-	3,680,616
Due In More Than One Year:					
Net Pension Liability	168,007,706	8,990,121	176,997,827	-	-
Net OPEB Liability	3,440,672	188,729	3,629,401	-	-
Other Amounts Due in More Than One Year	22,735,501	13,757,296	36,492,797	-	203,265,014
Total Liabilities	289,944,988	29,171,340	319,116,328	161,664	206,945,630
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	75,324,096	-	75,324,096	-	-
Pension	4,383,293	173,104	4,556,397	-	-
OPEB	1,537,639	67,540	1,605,179	-	-
Revenue in Lieu of Taxes	247,478	-	247,478	-	-
Total Deferred Inflows of Resources	81,492,506	240,644	81,733,150	-	-
Net Position					
Net Investment in Capital Assets	206,263,234	148,801,069	355,064,303	-	-
Restricted for:					
Debt Service	354,975	-	354,975	-	-
Capital Projects	2,924,424	-	2,924,424	-	-
OPEB Asset	371,261	-	371,261	-	-
Road and Bridge Repair and Maintenance	20,963,874	-	20,963,874	-	-
Real Estate Assessment	4,037,520	-	4,037,520	-	-
Community Development	8,038,649	-	8,038,649	-	-
Public Safety	55,633,016	-	55,633,016	-	-
Health and Human Services	150,597,993	-	150,597,993	-	-
Special Programs	11,913,139	-	11,913,139	-	-
Other Purposes	1,178,727	-	1,178,727	-	3,251,811
Unrestricted	(34,683,481)	29,262,911	(5,420,570)	3,833,199	891,494
Total Net Position	$ 427,593,331	$ 178,063,980	$ 605,657,311	$ 3,833,199	$ 4,143,305

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Activities
For the Year Ended December 31, 2023

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General Government				
Legislative and Executive	$ 40,477,714	$ 18,511,164	$ -	$ -
Judicial Systems	21,166,475	5,618,804	521,224	-
Public Safety	52,552,423	6,895,786	9,885,068	-
Public Works	27,004,531	318,297	24,461,867	11,773,024
Health	88,759,449	3,580,304	40,923,573	-
Human Services	63,590,460	1,304,367	47,681,564	-
Interest Expense	383,848	-	-	-
Total Governmental Activities	293,934,900	36,228,722	123,473,296	11,773,024
Business-Type Activities				
Sewer	31,095,222	27,899,637	-	1,625,779
Water	1,366,618	954,339	40,000	-
Sheriff's Webcheck	82,596	24,088	96,945	-
Total Business-Type Activities	32,544,436	28,878,064	136,945	1,625,779
Component Unit				
Stark County Land Reutilization Corporation	1,973,496	-	462,334	-
Stark County Port Authority	7,420,140	229,826	8,365,250	-
Total Component Units	9,393,636	229,826	8,827,584	-
Total	$ 335,872,972	$ 65,336,612	$ 132,437,825	$ 13,398,803

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
Contributions and Donations
Revenue in Lieu of Taxes
Gain on Sale of Capital Assets
HOFV TIF Bond Reserve
Investment Earnings
Miscellaneous
Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements.

	Net (Expense) Revenue and Changes in Net Position				
	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County Land Reutilization Corporation	Stark County Port Authority
	$ (21,966,550)	$ -	$ (21,966,550)	$ -	$ -
	(15,026,447)	-	(15,026,447)	-	-
	(35,771,569)	-	(35,771,569)	-	-
	9,548,657	-	9,548,657	-	-
	(44,255,572)	-	(44,255,572)	-	-
	(14,604,529)	-	(14,604,529)	-	-
	(383,848)	-	(383,848)	-	-
	(122,459,858)	-	(122,459,858)	-	-
	-	(1,569,806)	(1,569,806)	-	-
	-	(372,279)	(372,279)	-	-
	-	38,437	38,437	-	-
	-	(1,903,648)	(1,903,648)	-	-
	-	-	-	(1,511,162)	-
	-	-	-	-	1,174,936
	-	-	-	(1,511,162)	1,174,936
	(122,459,858)	(1,903,648)	(124,363,506)	(1,511,162)	1,174,936
	20,256,503	-	20,256,503	-	-
	34,187,194	-	34,187,194	-	-
	653,772	-	653,772	-	-
	6,771,428	-	6,771,428	-	-
	12,408,146	-	12,408,146	-	-
	42,137,635	-	42,137,635	-	-
	4,043,271	-	4,043,271	-	-
	14,091,314	-	14,091,314	719,394	-
	-	-	-	23,900	-
	241,577	-	241,577	-	-
	67,433	-	67,433	-	-
	-	-	-	-	905,000
	13,534,664	-	13,534,664	134,038	83,966
	5,836,997	578,388	6,415,385	98,504	20,205
	154,229,934	578,388	154,808,322	975,836	1,009,171
	(2,274,129)	2,274,129	-	-	-
	151,955,805	2,852,517	154,808,322	975,836	1,009,171
	29,495,947	948,869	30,444,816	(535,326)	2,184,107
	398,097,384	177,115,111	575,212,495	4,368,525	1,959,198
	$ 427,593,331	$ 178,063,980	$ 605,657,311	$ 3,833,199	$ 4,143,305

See accompanying notes to the basic financial statements.

Stark County, Ohio

Balance Sheet
Governmental Funds
December 31, 2023

	General	Board of Developmental Disabilities	Mental Health
Assets			
Equity in Pooled Cash and Investments	$ 42,096,313	$ 59,161,952	$ 14,374,690
Cash and Investments in Segregated Accounts	-	-	-
Cash and Investments with Fiscal Agents	-	783,174	-
Cash and Investments with Escrow Agents	7,635	-	-
Accounts Receivable	466,068	22,318	41,027
Intergovernmental Receivable	5,199,308	5,157,580	8,457,930
Taxes Receivable	24,462,269	41,364,683	8,236,606
Sales Taxes Receivable	-	-	-
Special Assessments Receivable	-	-	-
Loans Receivable	-	-	-
Interfund Receivable	-	-	-
Accrued Interest Receivable	1,004,515	-	-
Prepaid Items	1,016,488	249,425	93,560
Materials and Supplies Inventory	429,732	171,460	3,300
Revenue in Lieu of Taxes Receivable	-	-	-
Total Assets	$ 74,682,328	$ 106,910,592	$ 31,207,113
Liabilities			
Accounts Payable	$ 380,300	$ 180,727	$ 626,535
Accrued Wages	1,601,523	1,085,773	223,165
Contracts Payable	-	-	-
Retainage Payable	7,635	-	-
Payroll Withholdings Payable	60	-	-
Intergovernmental Payable	371,171	649,790	986,990
Interfund Payable	-	-	-
Unearned Revenue	-	-	-
Total Liabilities	2,360,689	1,916,290	1,836,690
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	20,834,215	35,281,069	6,989,367
Revenue in Lieu of Taxes	-	-	-
Unavailable Revenue	7,136,609	9,619,854	5,315,557
Total Deferred Inflows of Resources	27,970,824	44,900,923	12,304,924
Fund Balances			
Nonspendable	4,313,558	420,885	96,860
Restricted	-	59,672,494	16,968,639
Committed	4,482,568	-	-
Assigned	3,481,668	-	-
Unassigned	32,073,021	-	-
Total Fund Balance	44,350,815	60,093,379	17,065,499
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 74,682,328	$ 106,910,592	$ 31,207,113

See accompanying notes to the basic financial statements.

Children's Services	Public Assistance	Justice System Sales Tax	ARP State and Local LFR	Other Governmental Funds	Total Governmental Funds
$ 30,598,103	$ 1,874,079	$ 34,470,909	$ 66,850,613	$ 58,384,794	$ 307,811,453
30,874	-	616,038	-	-	646,912
-	-	-	-	-	783,174
-	-	-	-	285,360	292,995
98,875	127,046	8,388	-	161,052	924,774
10,340,362	21,326,345	-	-	18,187,550	68,669,075
13,831,580	-	-	-	1,596,671	89,491,809
-	-	9,909,312	-	-	9,909,312
-	-	-	-	1,029,333	1,029,333
-	-	-	-	2,782,360	2,782,360
-	-	-	-	85,699	85,699
-	-	-	-	-	1,004,515
86,202	46,087	224,948	-	290,246	2,006,956
-	86,400	283,973	-	1,485,962	2,460,827
-	-	-	-	247,478	247,478
$ 54,985,996	$ 23,459,957	$ 45,513,568	$ 66,850,613	$ 84,536,505	$ 488,146,672
$ 833,496	$ 503,947	$ 323,271	$ 5,380	$ 1,527,575	$ 4,381,231
228,137	1,299,460	1,237,212	-	767,153	6,442,423
-	1,551	49,517	-	4,422,263	4,473,331
-	-	-	-	285,360	292,995
-	-	-	-	-	60
39,036	219,035	242,952	-	166,909	2,675,883
-	-	-	-	77,856	77,856
-	-	-	66,639,391	-	66,639,391
1,100,669	2,023,993	1,852,952	66,644,771	7,247,116	84,983,170
11,545,255	-	-	-	674,190	75,324,096
-	-	-	-	247,478	247,478
10,357,490	15,668,178	3,706,839	-	14,112,968	65,917,495
21,902,745	15,668,178	3,706,839	-	15,034,636	141,489,069
86,202	132,487	508,921	-	1,776,208	7,335,121
31,896,380	5,635,299	39,444,856	205,842	45,574,462	199,397,972
-	-	-	-	15,035,268	19,517,836
-	-	-	-	6,775	3,488,443
-	-	-	-	(137,960)	31,935,061
31,982,582	5,767,786	39,953,777	205,842	62,254,753	261,674,433
$ 54,985,996	$ 23,459,957	$ 45,513,568	$ 66,850,613	$ 84,536,505	$ 488,146,672

See accompanying notes to the basic financial statements.

Stark County, Ohio

Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2023

Total Governmental Fund Balances		$ 261,674,433
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		225,481,661
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds		
Special Assessments Receivable	$ 1,029,333	
Property Taxes Receivable	14,581,962	
Sales Tax Receivable	3,706,839	
Accounts Receivable	213,255	
Intergovernmental Receivable	46,386,106	65,917,495
An internal service fund is used by management to charge the costs of insurance to individual funds The assets, liabilities, deferred outflows/inflows of resources of the internal service fund are included in governmental activities in the statement of net position.		4,407,054
The net pension liability and net OPEB (asset)/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 *	371,261	
Deferred Outflows - Pension *	67,153,287	
Deferred Outflows - OPEB *	10,239,774	
Net Pension Liability *	(167,661,932)	
Net OPEB Liability *	(3,433,414)	
Deferred Inflows - Pension *	(4,376,603)	
Deferred Inflows - OPEB *	(1,535,043)	(99,242,670)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds		
Compensated Absences *	(14,373,853)	
Special Assessment Bonds	(824,452)	
General Obligation Bonds	(9,360,000)	
OPWC Loans	(6,086,337)	(30,644,642)
Net Position of Governmental Activities		$ 427,593,331

**Net of Internal Service*

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Stark County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2023

	General	Board of Developmental Disabilities	Mental Health	Children's Services
Revenues				
Property Taxes	$ 19,747,200	$ 33,617,973	$ 6,653,849	$ 12,003,569
Sales and Use Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-
Special Assessments	-	-	-	-
Charges for Services	21,700,678	2,219,727	-	1,303,746
Licenses and Permits	42,160	-	-	-
Fines and Forfeitures	286,480	-	-	-
Intergovernmental	14,364,568	16,398,793	24,246,807	18,908,000
Interest	13,534,406	-	-	-
Rent	661,589	-	-	-
Other	1,075,005	1,689,803	403,138	162,849
Total Revenues	71,412,086	53,926,296	31,303,794	32,378,164
Expenditures				
Current:				
General Government				
Legislative and Executive	28,294,005	-	-	-
Judicial Systems	16,220,504	-	-	-
Public Safety	8,797,800	-	-	-
Public Works	-	-	-	-
Health	762	55,665,631	31,610,582	-
Human Services	2,058,937	-	-	30,328,291
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	55,372,008	55,665,631	31,610,582	30,328,291
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,040,078	(1,739,335)	(306,788)	2,049,873
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	29,421	-	-	-
Issuance of OPWC Loans	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(6,559,306)	-	-	-
Total Other Financing Sources (Uses)	(6,529,885)	-	-	-
Net Change in Fund Balances	9,510,193	(1,739,335)	(306,788)	2,049,873
Fund Balances Beginning of Year	34,840,622	61,832,714	17,372,287	29,932,709
Fund Balances End of Year	$ 44,350,815	$ 60,093,379	$ 17,065,499	$ 31,982,582

See accompanying notes to the basic financial statements.

Public Assistance	Justice System Sales Tax	ARP State and Local LFR	Other Governmental Funds	Total Governmental Funds
$ -	$ -	$ -	$ 642,448	$ 72,665,039
-	37,840,823	-	4,130,296	41,971,119
-	-	-	4,043,271	4,043,271
-	-	-	241,577	241,577
-	-	-	340,704	340,704
621	143,554	-	8,466,541	33,834,867
-	-	-	346,180	388,340
-	23,669	-	1,033,777	1,343,926
25,851,342	2,905	2,286,031	44,495,891	146,554,337
-	-	205,842	35,468	13,775,716
-	-	-	-	661,589
1,384,252	370,276	-	701,603	5,786,926
27,236,215	38,381,227	2,491,873	64,477,756	321,607,411
-	370,996	11,902	9,493,034	38,169,937
-	324,892	-	2,729,143	19,274,539
-	31,421,329	-	9,103,929	49,323,058
-	-	2,274,129	22,414,333	24,688,462
-	-	-	700,450	87,977,425
27,610,741	-	-	1,390,536	61,388,505
-	-	-	17,849,634	17,849,634
-	-	-	1,810,879	1,810,879
-	-	-	383,848	383,848
27,610,741	32,117,217	2,286,031	65,875,786	300,866,287
(374,526)	6,264,010	205,842	(1,398,030)	20,741,124
-	-	-	38,012	67,433
-	-	-	377,000	377,000
-	-	-	6,559,306	6,559,306
-	-	-	-	(6,559,306)
-	-	-	6,974,318	444,433
(374,526)	6,264,010	205,842	5,576,288	21,185,557
6,142,312	33,689,767	-	56,678,465	240,488,876
$ 5,767,786	$ 39,953,777	$ 205,842	$ 62,254,753	$ 261,674,433

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, 2023

Net Change in Fund Balances - Total Governmental Funds		$ 21,185,557
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activites, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions	$ 27,439,293	
Current Year Depreciation	(17,423,050)	10,016,243
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.		(3,312)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Special Assessments Receivable	(340,704)	
Property Taxes Receivable	1,612,004	
Sales Tax Receivable	166,516	
Accounts Receivable	93,395	
Intergovernmental Receivable	2,498,921	4,030,132
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	1,225,000	
Special Assessment Bonds	286,070	
OPWC Loans	299,809	1,810,879
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		(377,000)
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		12,887,392
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	(22,146,836)	
OPEB	5,116,619	(17,030,217)
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.		(1,681,795)
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 *		(1,341,932)
Change in Net Position of Governmental Activities		$ 29,495,947

**Net of Internal Service Fund portion of $(41,658).*

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) - General Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property Taxes	$ 19,400,000	$ 19,400,000	$ 19,747,200	$ 347,200
Charges for Services	12,597,000	12,597,000	13,455,545	858,545
Licenses and Permits	41,000	41,000	42,085	1,085
Fines and Forfeitures	403,000	403,000	285,141	(117,859)
Intergovernmental	12,507,000	12,507,000	13,759,083	1,252,083
Investment Income	2,500,000	2,500,000	6,525,822	4,025,822
Rent	665,000	665,000	661,589	(3,411)
Miscellaneous	425,000	425,000	310,053	(114,947)
Total Revenues	48,538,000	48,538,000	54,786,518	6,248,518
Expenditures				
Current:				
General Government				
Legislative and Executive	31,439,609	32,900,021	30,764,473	2,135,548
Judicial Systems	14,892,606	14,941,110	14,323,454	617,656
Public Safety	1,479,259	1,754,259	1,630,538	123,721
Human Services	2,803,044	2,818,644	2,518,098	300,546
Debt Service:				
Principal Retirement	1,560,000	694	-	694
Total Expenditures	52,174,518	52,414,728	49,236,563	3,178,165
Excess (Deficiency) of Receipts Over (Under) Expenditures	(3,636,518)	(3,876,728)	5,549,955	9,426,683
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	-	-	24,571	24,571
Transfers Out	-	(6,559,306)	(6,559,306)	-
Total Other Financing Sources (Uses)	-	(6,559,306)	(6,534,735)	24,571
Net Change in Fund Balance	(3,636,518)	(10,436,034)	(984,780)	9,451,254
Fund Balance Beginning of Year	29,354,923	29,354,923	29,354,923	-
Prior Year Encumbrances Appropriated	3,560,532	3,560,532	3,560,532	-
Fund Balance End of Year	$ 29,278,937	$ 22,479,421	$ 31,930,675	$ 9,451,254

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 Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property Taxes	$ 33,784,990	$ 33,784,990	$ 33,617,973	$ (167,017)
Charges for Services	962,300	962,300	1,193,140	230,840
Intergovernmental	13,432,005	13,432,005	16,714,715	3,282,710
Miscellaneous	1,536,636	1,536,636	1,676,492	139,856
Total Revenues	49,715,931	49,715,931	53,202,320	3,486,389
Expenditures				
Current:				
Health	60,457,290	60,457,292	56,533,560	3,923,732
Net Change in Fund Balance	(10,741,359)	(10,741,361)	(3,331,240)	7,410,121
Fund Balance Beginning of Year	60,614,634	60,614,634	60,614,634	-
Prior Year Encumbrances Appropriated	558,090	558,090	558,090	-
Fund Balance End of Year	$ 50,431,365	$ 50,431,363	$ 57,841,484	$ 7,410,121

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property Taxes	$ 6,666,012	$ 6,666,012	$ 6,653,849	$ (12,163)
Intergovernmental	23,132,134	23,132,134	24,580,877	1,448,743
Miscellaneous	792,032	792,032	403,138	(388,894)
Total Revenues	30,590,178	30,590,178	31,637,864	1,047,686
Expenditures				
Current:				
Health	37,365,725	35,865,722	35,507,016	358,706
Net Change in Fund Balance	(6,775,547)	(5,275,544)	(3,869,152)	1,406,392
Fund Balance Beginning of Year	9,370,244	9,370,244	9,370,244	-
Prior Year Encumbrances Appropriated	4,795,828	4,795,828	4,795,828	-
Fund Balance End of Year	$ 7,390,525	$ 8,890,528	$ 10,296,920	$ 1,406,392

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property Taxes	$ 12,000,000	$ 12,000,000	$ 12,003,569	$ 3,569
Charges for Services	1,200,000	1,200,000	1,288,656	88,656
Intergovernmental	13,305,000	13,305,000	16,590,599	3,285,599
Miscellaneous	175,000	175,000	164,702	(10,298)
Total Revenues	26,680,000	26,680,000	30,047,526	3,367,526
Expenditures				
Current:				
Human Services	28,879,825	32,249,822	31,654,777	595,045
Net Change in Fund Balance	(2,199,825)	(5,569,822)	(1,607,251)	3,962,571
Fund Balance Beginning of Year	27,991,496	27,991,496	27,991,496	-
Prior Year Encumbrances Appropriated	2,469,822	2,469,822	2,469,822	-
Fund Balance End of Year	$ 28,261,493	$ 24,891,496	$ 28,854,067	$ 3,962,571

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	$ -	$ -	$ 621	$ 621
Intergovernmental	36,950,000	36,950,000	37,263,319	313,319
Miscellaneous	1,200,000	1,200,000	1,347,751	147,751
Total Revenues	38,150,000	38,150,000	38,611,691	461,691
Expenditures				
Current:				
Human Services	39,012,014	40,712,016	40,582,604	129,412
Net Change in Fund Balance	(862,014)	(2,562,016)	(1,970,913)	591,103
Fund Balance Beginning of Year	1,153,098	1,153,098	1,153,098	-
Prior Year Encumbrances Appropriated	1,762,017	1,762,017	1,762,017	-
Fund Balance End of Year	$ 2,053,101	$ 353,099	$ 944,202	$ 591,103

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Sales Taxes	$ 34,000,000	$ 34,000,000	$ 37,818,666	$ 3,818,666
Charges for Services	-	-	83,177	83,177
Intergovernmental	-	-	2,905	2,905
Miscellaneous	-	-	361,888	361,888
Total Revenues	34,000,000	34,000,000	38,266,636	4,266,636
Expenditures				
Current:				
General Government				
Legislative and Executive	735,599	993,351	993,351	-
Judicial Systems	286,788	286,789	283,541	3,248
Public Safety	35,680,192	35,680,377	32,616,913	3,063,464
Total Expenditures	36,702,579	36,960,517	33,893,805	3,066,712
Net Change in Fund Balance	(2,702,579)	(2,960,517)	4,372,831	7,333,348
Fund Balance Beginning of Year	26,135,431	26,135,431	26,135,431	-
Prior Year Encumbrances Appropriated	2,403,615	2,403,615	2,403,615	-
Fund Balance End of Year	$ 25,836,467	$ 25,578,529	$ 32,911,877	$ 7,333,348

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis) - ARP State and Local LFR
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Investment Income	$ -	$ -	$ 205,842	$ 205,842
Expenditures				
Current:				
General Government				
Legislative and Executive	4,400	26,906	26,756	150
Public Works	-	3,284,950	2,274,129	1,010,821
Total Expenditures	4,400	3,311,856	2,300,885	1,010,971
Net Change in Fund Balance	(4,400)	(3,311,856)	(2,095,043)	1,216,813
Fund Balance Beginning of Year	68,921,022	68,921,022	68,921,022	-
Prior Year Encumbrances Appropriated	4,400	4,400	4,400	-
Fund Balance End of Year	$ 68,921,022	$ 65,613,566	$ 66,830,379	$ 1,216,813

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fund Net Position
Proprietary Funds
December 31, 2023

	Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Fund
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	$ 30,033,332	$ 1,406,374	$ 31,439,706	$ 7,502,147
Cash and Investments in Segregated Accounts	437,475	-	437,475	-
Cash and Investments with Escrow Agents	483,445	-	483,445	-
Accounts Receivable	5,327,006	83,148	5,410,154	38,694
Intergovernmental Receivable	-	24,504	24,504	13,119
Special Assessments Receivable	33,976	-	33,976	-
Prepaid Items	111,870	-	111,870	-
Materials and Supplies Inventory	4,318	-	4,318	-
Total Current Assets	36,431,422	1,514,026	37,945,448	7,553,960
Non-Current Assets:				
Non-Depreciable Capital Assets	11,088,581	2,410,288	13,498,869	-
Depreciable Capital Assets, Net	146,290,556	5,535,226	151,825,782	-
Total Non-Current Assets	157,379,137	7,945,514	165,324,651	-
Total Assets	193,810,559	9,459,540	203,270,099	7,553,960
Deferred Outflows of Resources				
Pension	3,513,990	140,560	3,654,550	140,560
OPEB	537,652	21,506	559,158	21,506
Total Deferred Outflows of Resources	4,051,642	162,066	4,213,708	162,066
Liabilities				
Current Liabilities:				
Accounts Payable	82,435	75,004	157,439	24,742
Accrued Wages	328,567	7,794	336,361	15,549
Contracts Payable	417,983	-	417,983	-
Retainage Payable	483,445	-	483,445	-
Intergovernmental Payable	1,718,922	1,362	1,720,284	651,441
Accrued Interest Payable	21,172	-	21,172	-
Interfund Payable	7,843	-	7,843	-
Claims Payable	-	-	-	2,128,096
Compensated Absences Payable	249,380	2,959	252,339	20,474
Intergovernmental Loans Payable	2,065,404	-	2,065,404	-
OPWC Loans Payable	65,119	-	65,119	-
OWDA Loans Payable	326,834	-	326,834	-
General Obligation Bonds Payable	388,814	-	388,814	-
Total Current Liabilities	6,155,918	87,119	6,243,037	2,840,302
Long-Term Liabilities:				
Claims Payable - Net of Current Portion	-	-	-	41,792
Compensated Absences Payable - Net of Current Portion	489,249	8,619	497,868	64,560
Intergovernmental Loans Payable - Net of Current Portion	11,269,668	-	11,269,668	-
OPWC Loans Payable - Net of Current Portion	88,026	-	88,026	-
General Obligation Bonds Payable - Net of Current Portion	1,901,734	-	1,901,734	-
Net Pension Liability	8,644,347	345,774	8,990,121	345,774
Net OPEB Liability	181,470	7,259	188,729	7,258
Total Long-Term Liabilities	22,574,494	361,652	22,936,146	459,384
Total Liabilities	28,730,412	448,771	29,179,183	3,299,686
Deferred Inflows of Resources				
Pension	166,485	6,619	173,104	6,690
OPEB	64,940	2,600	67,540	2,596
Total Deferred Inflows of Resources	231,425	9,219	240,644	9,286
Net Position				
Net Investment in Capital Assets	140,855,555	7,945,514	148,801,069	-
Unrestricted	28,044,809	1,218,102	29,262,911	4,407,054
Total Net Position	$ 168,900,364	$ 9,163,616	$ 178,063,980	$ 4,407,054

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, 2023

	Enterprise			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Fund
Operating Revenues				
Charges for Services	$ 27,899,637	$ 978,427	$ 28,878,064	$ 26,851,920
Other	284,597	293,791	578,388	2,551,523
Total Operating Revenues	28,184,234	1,272,218	29,456,452	29,403,443
Operating Expenses				
Personal Services	7,461,227	302,228	7,763,455	372,022
Contractual Services	15,486,546	901,828	16,388,374	3,454,146
Materials and Supplies	1,500,489	23,906	1,524,395	-
Claims	-	-	-	27,203,841
Depreciation	6,386,407	211,441	6,597,848	-
Other	53,492	9,811	63,303	55,229
Total Operating Expenses	30,888,161	1,449,214	32,337,375	31,085,238
Operating Income (Loss)	(2,703,927)	(176,996)	(2,880,923)	(1,681,795)
Non-Operating Revenues (Expenses)				
Intergovernmental	-	136,945	136,945	-
Loss on Sale of Capital Assets	(1,240)	-	(1,240)	-
Interest	(205,821)	-	(205,821)	-
Total Non-Operating Revenues (Expenses)	(207,061)	136,945	(70,116)	-
Income (Loss) Before Capital Contributions	(2,910,988)	(40,051)	(2,951,039)	(1,681,795)
Capital Contributions	1,625,779	2,274,129	3,899,908	-
Change in Net Position	(1,285,209)	2,234,078	948,869	(1,681,795)
Net Position Beginning of Year	170,185,573	6,929,538	177,115,111	6,088,849
Net Position End of Year	$ 168,900,364	$ 9,163,616	$ 178,063,980	$ 4,407,054

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Fund
Cash Flows from Operating Activities				
Cash Received from Customers	$ 28,439,741	$ 966,084	$ 29,405,825	$ -
Cash Received from Interfund Services Provided	-	-	-	26,851,920
Cash Received from Other Operating Receipts	286,087	293,791	579,878	2,308,737
Cash Received for Special Assessments	82,896	-	82,896	-
Cash Payments to Suppliers for Goods and Services	(1,483,115)	(23,906)	(1,507,021)	-
Cash Payments to Employees for Services and Benefits	(7,174,042)	(308,988)	(7,483,030)	(318,961)
Cash Payments for Contractual Services	(15,017,202)	(826,824)	(15,844,026)	(2,286,609)
Cash Payments for Claims	-	-	-	(26,696,051)
Unused	-	-	-	-
Other Cash Payments	(51,292)	(12,649)	(63,941)	(55,229)
Net Cash Provided by (Used for) Operating Activities	5,083,073	87,508	5,170,581	(196,193)
Cash Flows from Noncapital Financing Activities				
Intergovernmental Revenue	-	112,441	112,441	-
Advances Out	(750)	-	(750)	-
Net Cash Provided by (Used for) Noncapital Financing Activities	(750)	112,441	111,691	-
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(10,947,213)	(172,101)	(11,119,314)	-
Principal Payments on Debt	(2,815,698)	-	(2,815,698)	-
Interest Payments on Debt	(220,956)	-	(220,956)	-
Net Cash (Used for) Capital and Related Financing Activities	(13,983,867)	(172,101)	(14,155,968)	-
Net Increase (Decrease) in Cash and Investments	(8,901,544)	27,848	(8,873,696)	(196,193)
Cash and Investments Beginning of Year	39,372,351	1,378,526	40,750,877	7,698,340
Cash and Investments End of Year	$ 30,470,807	$ 1,406,374	$ 31,877,181	$ 7,502,147

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	Sewer	Other Enterprise Funds	Total	Internal Service Fund
Operating Income (Loss)	$ (2,703,927)	$ (176,996)	$ (2,880,923)	$ (1,681,795)
Adjustments:				
Depreciation	6,386,407	211,441	6,597,848	-
(Increase) Decrease in Assets and Deferred Outflows:				
Loss on Disposal of Capital Assets	-	-	-	-
Accounts Receivable	620,425	(12,343)	608,082	(16,260)
Intergovernmental Receivable	-	-	-	(3,424)
Prepaid Items	(29,952)	-	(29,952)	510,266
Materials and Supplies Inventory	(67)	-	(67)	-
Special Assessments Receivable	4,065	-	4,065	-
Net OPEB Asset	942,261	37,690	979,951	37,690
Deferred Outflows - Pension/OPEB	(2,786,669)	(111,469)	(2,898,138)	(111,500)
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	25,576	75,004	100,580	8,496
Accrued Wages	13,440	(2,471)	10,969	1,182
Intergovernmental Payable	493,852	(3,339)	490,513	648,988
Claims Payable	-	-	-	284,688
Compensated Absences Payable	25,742	(13,622)	12,120	41,658
Deferred Inflows - Pension/OPEB	(4,073,422)	(163,001)	(4,236,423)	(162,794)
Net Pension Liability	5,983,872	239,355	6,223,227	239,354
Net OPEB Liability	181,470	7,259	188,729	7,258
Net Cash Provided by (Used For) Operating Activities	$ 5,083,073	$ 87,508	$ 5,170,581	$ (196,193)

Noncash Capital Financing Activities:
The County purchased $417,983 and $341,918 of capital assets on account in the Sewer fund in 2023 and 2022 respectively.
Developers donated capital assets in the amount of $1,625,779 to the Sewer fund in 2023.
The governmental funds donated capital assets in the amount of $2,274,129 to the Water fund in 2023.

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2023

	Private Purpose Trust	Custodial
Assets		
Equity in Pooled Cash and Investments	$ 127,640	$ 32,889,789
Cash and Investments in Segregated Accounts	-	2,543,584
Intergovernmental Receivable	-	13,547,133
Taxes Receivable	-	560,644,626
Special Assessments Receivable	-	14,864,418
Total Assets	127,640	624,489,550
Liabilities		
Accounts Payable	-	53,348
Intergovernmental Payable	-	34,699,401
Total Liabilities	-	34,752,749
Deferred Inflows of Resources		
Property Taxes Levied for the Next Year	-	478,676,059
Net Position		
Held in Trust for Private Purposes	127,640	-
Restricted Net Position for Individuals, Organizations & Other Governments	-	111,060,742
Total Net Position	$ 127,640	$ 111,060,742

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, 2023

	Private Purpose Trust	Custodial Funds
Additions		
Intergovernmental	$ -	$ 31,260,908
Amounts Received as Fiscal Agent	-	37,250,995
Licenses, Permits & Fees for Other Governments	-	65,378,937
Fines & Forfeitures for Other Governments	-	5,140,987
Property Tax Collections for Other Governments	-	446,565,436
Special Assessment Collections for Other Governments	-	4,727,361
Sheriff Sale Collections for Other Governments	-	7,480,429
Amounts Received for Others	-	2,780,912
Other	-	1,214,685
Total Additions	-	601,800,650
Deductions		
Distributions as Fiscal Agent	-	38,291,676
Distributions of State Funds to Other Goverments	-	29,982,994
Licenses, Permits & Fees Distributions to Other Governments	-	65,387,280
Fines & Forfeitures Distributions to Other Governments	-	5,702,487
Property Tax Distributions to Other Governments	-	436,189,496
Special Assessment Distributions to Other Governments	-	5,674,055
Sheriff Sale Distributions to Other Governments	-	7,269,695
Other Distributions	-	3,602,753
Total Deductions	-	592,100,436
Change in Net Position	-	9,700,214
Net Position Beginning of Year	127,640	101,360,528
Net Position End of Year	$ 127,640	$ 111,060,742

See accompanying notes to the basic financial statements.

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 21 and 22 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.

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.

Joint Ventures The County is associated with certain organizations which are defined as joint ventures, jointly governed organizations, or related organizations.

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. 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. 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. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

Jointly Governed Organizations 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.

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 2023, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District.

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.

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

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

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

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

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

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.

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.

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.

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

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

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

B. Fund Accounting

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

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

> ***General*** **-** The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.
>
> ***Board of Developmental Disabilities*** **-** The Board of Developmental Disabilities Fund accounts for the operations of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources are a County-wide property tax levy and Federal and State grants.
>
> ***Mental Health*** **-** The Mental Health Fund accounts for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.
>
> ***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.

***American Rescue Plan State and Local LFR* -** The American Rescue Plan State and Local LFR Fund accounts for grant revenue to aid COVID-19 relief and any negative economic impact.

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

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

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

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

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

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

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 assets 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 assets 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, revenue in lieu of taxes, pension, OPEB and unavailable revenue. Property and revenue in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2023, but which were levied to finance 2024 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 11 and 12).

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

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

E. Budgetary Process

All funds, except 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.

Investments with an original maturity of three months or less at the time they are purchased by the County and investments of the County's cash management pool are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

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 2023, 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 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of $100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to $250 million, requiring the excess amount to be transacted the following business day(s), but only to the $250 million limit. All accounts of the participant will be combined for these purposes.

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 2023 amounted to $13,534,406, which includes $12,085,494 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, 2023, 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:

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

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.

J. Interfund Balances

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

K. Compensated Absences

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

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

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

L. Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements; and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported 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 and 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 (asset)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 and loans 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 liability and net OPEB 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 (ordinance or resolution, as both are equally binding) 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 (ordinance or resolution, as both are equally binding) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the County Commissioners. The County Commissioners have by resolution authorized the Auditor to assign fund balance. State statute authorizes the Treasurer to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. 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, from grants or outside contributions of resources restricted to capital acquisition and construction, or capital asset transfers from governmental activities.

R. Interfund Activity

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

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

S. Extraordinary and Special Items

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

T. Estimates

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

U. Unearned Revenue

Unearned revenue arises when monies are received before revenue recognition criteria have been satisfied. The unearned revenue reported represents grants received from the American Rescue Plan Act funding.

V. Implementation of New Accounting Principles

For the year ended December 31, 2023, the County has implemented GASB Statement No. 93, paragraphs 13 and 14, *Replacement of Interbank Offered Rates*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Available Payment Arrangements,* GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and certain provisions of GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 93, paragraphs 13 and 14, provide an exception to the lease modifications guidance in GASB Statement No. 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend. The implementation of GASB Statement No. 93 paragraphs 13 and 14, did not have an effect on the financial statements of the County.

GASB Statement No. 94 improves financial reporting by establishing the definitions of public-private and public-public partnership arrangements and availability payment arrangements as well as provides uniform guidance on accounting and financial reporting for transactions that meet the definitions. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the County.

GASB Statement No. 96 improves financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The statement also enhances the relevance and reliability of the financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and discloses essential information about the arrangement. The note disclosures also allow the users to understand the scale and important aspects of the SBITA activities and evaluate the obligations and assets resulting from the SBITAs. The implementation of GASB Statement No. 96 did not have an effect on the financial statements of the County.

GASB Statement No. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of certain provisions of GASB Statement No. 99 that relate to extension of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, and pledges of future revenues by pledging governments, did not have an effect on the financial statements of the County.

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 on the Budget basis to the GAAP basis are as follows:

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax	ARP State and Local LFR
GAAP Basis	$ 9,510,193	$ (1,739,335)	$ (306,788)	$ 2,049,873	$ (374,526)	$ 6,264,010	$ 205,842
Net Adjustment for:							
Revenue Accruals	(6,913,901)	(723,976)	334,070	(2,330,638)	11,375,476	(114,591)	(2,286,031)
Expenditure Accruals	(1,292,878)	(101,163)	67,828	209,534	(12,041,991)	(217,563)	5,380
Funds Budgeted Elsewhere *	1,046,526	-	-	-	-	-	-
Adjustment for Encumbrances	(3,334,720)	(766,766)	(3,964,262)	(1,536,020)	(929,872)	(1,559,025)	(20,234)
Budget Basis	$ (984,780)	$ (3,331,240)	$ (3,869,152)	$ (1,607,251)	$ (1,970,913)	$ 4,372,831	$ (2,095,043)

*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, Recorder's Equipment, Rotary Abstract Fee and Forfeiture of Subdivision Bond funds.

NOTE 4. FUND DEFICIT

At December 31, 2023, the Engineer's Construction capital projects fund had a deficit fund balance of $137,960 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 two 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.

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.

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).

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, $149,782,358 of the County's bank balance of $150,081,284 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.

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."

Cash and Investments with Fiscal Agents - At December 31, 2023, the County's Board of Developmental Disabilities special revenue fund had a cash balance of $783,174 with the Northeast Ohio Network (Network), a jointly governed organization (See Note 1) 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."

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

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

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

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

Investments

As of December 31, 2023, the primary government had the following investments (based on quoted market prices) and maturities:

S&P Global Ratings	Investment Type	Measurement Value	Investment Maturities 12 Months or Less	12 to 36 Months	More Than 36 Months	Percent of Total
	Net Asset Value (NAV):					
N/A	Money Market	$ 138,277	$ 138,277	$ -	$ -	0.06%
AAAm	STAR Ohio	21,930,054	21,930,054	-	-	9.45%
	Fair Value:					
A+	Corporate Bond	9,073,601	5,295,979	983,100	2,794,522	3.91%
AA	Municipal Bonds	5,466,949	5,270,939	196,010	-	2.36%
AA-	Foreign Governmenta Bonds	3,258,206	1,294,670	1,963,536	-	1.40%
AA++	US Treasury Note	48,218,213	2,187,628	3,844,600	42,185,985	20.77%
N/A	Negotiable Certificates of Depo.	2,385,513	732,855	1,652,658	-	1.03%
AA++	US Treasury Bonds	7,867,529	-	-	7,867,529	3.39%
AA+	FHLB	26,395,135	4,136,230	5,781,217	16,477,688	11.37%
AA+	FFCB	59,415,587	10,072,963	15,381,195	33,961,429	25.60%
AA+	FMCC	21,717,213	9,076,438	12,640,775	-	9.36%
AA+	FNMA	15,674,980	1,931,150	12,815,360	928,470	6.75%
A-1	Commercial Paper	5,843,990	5,843,990	-	-	2.52%
N/A	AGMI	2,796,519	-	-	2,796,519	1.20%
AA+	TNNLL	1,928,000	-	-	1,928,000	0.83%
	Total Investments	$ 232,109,766	$ 67,911,173	$ 55,258,451	$ 108,940,142	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, 2023. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

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

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2023, is 46 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 2023 for real and public utility property taxes represents collections of the 2022 taxes.

2023 real property taxes were levied after October 1, 2023 on the assessed value as of January 1, 2023, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2024.

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 statue 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. 2023 public utility property taxes which became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2023, was $11.50 per $1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2023 property tax receipts were based are as follows:

Real Property	*$ 9,256,600,890*
Public Utility Personal Property	*943,336,240*
Total Assessed Value	*$ 10,199,937,130*

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, 2023, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2023 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 2023 on the modified accrual basis totaled $41,971,119 including monies attributable to state motor vehicle licensing sales that have been recorded in the motor vehicle and gas tax fund. $37,840,823 of this total was attributable to the County sales and use tax.

NOTE 8. RECEIVABLES

Receivables at December 31, 2023 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 $2,782,360 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 $2,105,004 as of December 31, 2023 were accrued as a liability.

The County participated in the State Workers' Compensation prospective rating plan during 2023. 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 $64,884 have been accrued as a liability at December 31, 2023.

The total claims liability of $2,169,888 reported in the internal service funds at December 31, 2023, 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 2022 and 2023 were:

	Balance at Beginning of Year	*Current Year Claims*	*Change in Workers Compensation Estimate*	*Claim Payments*	*Balance at End of Year*
2022	*$ 2,439,378*	*$ 25,642,359*	*$ (149,215)*	*$ 26,047,322*	*$ 1,885,200*
2023	*1,885,200*	*27,203,841*	*(223,102)*	*26,696,051*	*$ 2,169,888*

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2023 was as follows:

	Balance 1/1/2023	Additions	Deletions	Balance 12/31/2023
Governmental activities:				
Capital assets not being depreciated:				
Land	$ 17,258,090	$ 30,664	$ -	$ 17,288,754
Construction in progress	14,001,717	21,157,155	(7,268,102)	27,890,770
Total capital assets not being depreciated	31,259,807	21,187,819	(7,268,102)	45,179,524
Other capital assets:				
Buildings and improvements	112,998,182	1,190,829	-	114,189,011
Improvements other than buildings	3,979,502	38,457	-	4,017,959
Furniture, fixtures and equipment	68,584,789	7,007,623	(231,816)	75,360,596
Infrastructure	261,429,071	5,282,667	(35,769)	266,675,969
Total other capital assets	446,991,544	13,519,576	(267,585)	460,243,535
Accumulated depreciation:				
Buildings and improvements	(66,989,576)	(2,552,636)	-	(69,542,212)
Improvements other than buildings	(2,554,331)	(166,926)	-	(2,721,257)
Furniture, fixtures and equipment	(49,363,268)	(5,740,409)	231,815	(54,871,862)
Infrastructure	(143,875,446)	(8,963,079)	32,458	(152,806,067)
Total accumulated depreciation	(262,782,621)	(17,423,050)	264,273	(279,941,398)
Other capital assets, net	184,208,923	(3,903,474)	(3,312)	180,302,137
Governmental activities capital assets, net	$ 215,468,730	$ 17,284,345	$ (7,271,414)	$ 225,481,661

Depreciation expense was charged to functions as follows:

Governmental Activities:	
Legislative and Executive	$ 1,768,973
Judicial	1,002,105
Public Safety	2,075,044
Public Works	11,702,121
Health	513,221
Human Services	361,586
Total Depreciation Expense	$ 17,423,050

Business-Type Activities	
Sewer	$ 6,386,407
Other	211,441
Total Depreciation Expense	$ 6,597,848

Capital Asset activity for the year ending December 31, 2023 continued:

	Balance 1/1/2023	Additions	Deletions	Balance 12/31/2023
Business-type activities:				
Capital assets not being depreciated:				
Land	$ 593,566	$ 1,413,543	$ -	$ 2,007,109
Construction in progress	5,085,993	6,954,722	(548,955)	11,491,760
Total capital assets not being depreciated	5,679,559	8,368,265	(548,955)	13,498,869
Other capital assets:				
Buildings and improvements	14,361,252	-	-	14,361,252
Improvements other than buildings	1,353,916	38,460	-	1,392,376
Furniture, fixtures and equipment	8,973,582	2,041,031	(653,584)	10,361,029
Sewer Rights	45,136,820	3,900,000	-	49,036,820
Infrastructure	220,820,168	1,296,486	-	222,116,654
Total other capital assets	290,645,738	7,275,977	(653,584)	297,268,131
Accumulated depreciation:				
Buildings and improvements	(6,359,098)	(324,626)	-	(6,683,724)
Improvements other than buildings	(1,263,795)	(17,112)	-	(1,280,907)
Furniture, fixtures and equipment	(7,053,729)	(725,629)	652,344	(7,127,014)
Sewer Rights	(14,923,986)	(1,323,421)	-	(16,247,407)
Infrastructure	(109,896,237)	(4,207,060)	-	(114,103,297)
Total accumulated depreciation	(139,496,845)	(6,597,848)	652,344	(145,442,349)
Other capital assets, net	151,148,893	678,129	(1,240)	151,825,782
Business-type activities capital assets, net	$ 156,828,452	$ 9,046,394	$ (550,195)	$ 165,324,651

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 a component 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/OPEB 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.

Ohio Revised Code limits the County's obligation for the 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 funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension 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 pension liabilities within 30 years. If the pension 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 (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* and *net OPEB liability (asset)* on the accrual basis of. 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)

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which 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. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional 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 and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting https://www.opers.org/financial/reports.shtml, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a benefit recipient has received benefits for 12 months, the member is eligible 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 on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	State and Local	Public Safety	Law Enforcement
2023 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2023 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
Total Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	13.0 %

* 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 $13,432,573 for 2023. Of this amount, $1,090,537 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.

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. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 34 years of service credit at any age.

Eligibility changes for DB Plan members who retire with 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 regardless of age.

The DC Plan allows members to place all their member contributions and 11.09 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 2.91 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.

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 on or after July 1, 2013, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC plan who 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. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2023 contribution rates were equal to the statutory maximum rates.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was $363,250 for 2023. Of this amount, $23,049 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, 2022, 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, 2023, 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	0.585263%	0.0190894%	
Prior Measurement Period	0.611575%	0.0210480%	
Change in Proportion	-0.026312%	-0.0019586%	
Proportionate Share of the Net Pension Liability	$ 172,886,946	$ 4,110,881	$ 176,997,827
Pension Expense	$ 23,770,143	$ (339,629)	$ 23,430,514

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 service 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, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual Earnings on Pension Plan Investments	$ 49,278,210	$ -	$ 49,278,210
Differences between Expected and Actual Experience	5,742,580	149,875	5,892,455
Changes of Assumptions	1,826,428	338,552	2,164,980
County Contributions Subsequent to the Measurement Date	13,432,573	180,179	13,612,752
Total Deferred Outflows of Resources	$ 70,279,791	$ 668,606	$ 70,948,397
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	$ -	$ 9,124	$ 9,124
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	12,323	12,323
Changes of Assumptions	-	254,832	254,832
Changes in Proportionate Share and Differences in Contributions	3,329,458	950,660	4,280,118
Total Deferred Inflows of Resources	$ 3,329,458	$ 1,226,939	$ 4,556,397

$13,612,752 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, 2024. 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
2024	$ 4,258,156	$ (538,060)	$ 3,720,096
2025	10,614,723	(425,345)	10,189,378
2026	14,504,977	327,631	14,832,608
2027	24,139,904	(102,738)	24,037,166
Total	$ 53,517,760	$ (738,512)	$ 52,779,248

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the value 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, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	3.00 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.90 percent
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) [for all divisions]. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) [for all divisions]. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2022, 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 for 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 a loss of 12.10 percent for 2022.

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 geometric rates of return were provided by the Board’s investment consultant. For each major class that is included in the Defined Benefit portfolio’s target asset allocation as of December 31, 2022, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other investments	5.00	3.27
Total	100.00%	

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent. The discount rate for the prior year was 7.2 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability (Asset)	$ 258,979,227	$ 172,886,946	$ 101,273,910

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023, and June 30, 2022, actuarial valuation, are presented below:

Inflation	2.50 percent
Salary Increases	Varies by service from 2.50 percent to 8.50 percent
Payroll Increases	3.00 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Cost-of-Living Adjustments (COLA)	0.00 percent

For 2023 and 2022, post-retirement mortality rates for healthy retirees are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

The actuarial assumptions used in the June 30, 2022 valuation, were based on the results of the latest available actuarial experience study, which is for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target alloca3tion 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	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00 %	

*Final target weights reflected at October 1, 2022.

**10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and is net of 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 7.00 percent as of June 30, 2023. 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, 2023. Therefore, the long-term expected rate of return on investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2023.

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, 2023, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	$ 6,321,623	$ 4,110,881	$ 2,241,196

Assumption and Benefit Changes Since the Prior Measurement Date The discount rate remained at 7.00 percent for June 30, 2023 valuation.

Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

NOTE 12 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability (Asset)

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

Ohio Public Employees Retirement System (OPERS)

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care. Medicare-enrolled retirees may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, 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 2023, OPERS did not allocate any employer contribution to health care for members. 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.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County had no contractually required contribution for 2023.

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 partial premium reimbursements will be continued indefinitely. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2023, 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, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB asset for STRS was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB 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 retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.575621%	0.0190894%	
Prior Measurement Period	0.601670%	0.0210480%	
Change in Proportion	-0.026049%	-0.0019586%	
Proportionate Share of the Net OPEB Liability (Asset)	$ 3,629,401	$ (371,261)	$ 3,258,140
OPEB Expense	$ (5,388,107)	$ (19,476)	$ (5,407,583)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	$ 7,208,117	$ 665	$ 7,208,782
Differences between Expected and Actual Experience	-	578	578
Changes of Assumptions	3,544,918	54,692	3,599,610
Changes in Proportionate Share and Differences in Contributions	-	11,468	11,468
Total Deferred Outflows of Resources	$ 10,753,035	$ 67,403	$ 10,820,438
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	$ 905,314	$ 56,625	$ 961,939
Changes of Assumptions	291,689	244,954	536,643
Changes in Proportionate Share and Differences in Contributions	101,840	4,757	106,597
Total Deferred Inflows of Resources	$ 1,298,843	$ 306,336	$ 1,605,179

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

Year Ending December 31:	OPERS	STRS	Total
2024	$ 1,094,563	$ (109,073)	$ 985,490
2025	2,629,787	(49,281)	2,580,506
2026	2,247,727	(18,798)	2,228,929
2027	3,482,115	(24,350)	3,457,765
2028	-	(22,175)	(22,175)
Thereafter	-	(26,724)	(26,724)
Total	$ 9,454,192	$ (250,401)	$ 9,203,791

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 health care costs 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 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, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

	December 31, 2022	December 31, 2021
Wage Inflation	2.75 percent	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent including wage inflation	2.75 to 10.75 percent including wage inflation
Single Discount Rate	5.22 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	4.05 percent	1.84 percent
Health Care Cost Trend Rate	5.50 percent, initial 3.50 percent, ultimate in 2036	5.50 percent, initial 3.50 percent, ultimate in 2034
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2022, 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 eligible members. Within the Health Care portfolio, if any contributions 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 a loss of 15.6 percent for 2022.

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 rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other Investments	6.00	1.84
Total	100.00%	

Discount Rate A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 4.05 percent (Fidelity Index's "20-Year Municipal GO AA Index"). 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 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, 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 5.22 percent, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (4.22 percent) or one-percentage-point higher (6.22 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	$ 12,352,827	$ 3,629,401	$ (3,568,850)

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 or asset. The following table presents the net liability or asset calculated using the assumed trend rates, and the expected net OPEB liability or asset 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 2023 is 5.50 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 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 Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	$ 3,401,920	$ 3,629,401	$ 3,885,442

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023, actuarial valuation are presented below:

Salary Increases	Varies by service from 2.50 percent to 8.50 percent	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent, net of investment expenses, including inflation	
Helath Care Cost Trends		
Medical	Initial	Ultimate
Pre-Medicare	7.50 percent	4.14 percent
Medicare	-10.94 percent	4.14 percent
Prescription Drug		
Pre-Medicare	-11.95 percent	4.14 percent
Medicare	1.33 percent	4.14 percent

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation are presented below:

Salary Increases	Varies by service from 2.50 percent to 8.50 percent	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Health Care Cost Trend Rates		
Medical	Initial	Ultimate
Pre-Medicare	7.50 percent	3.94 percent
Medicare	-68.78 percent	3.94 percent
Prescription Drug		
Pre-Medicare	9.00 percent	3.94 percent
Medicare	-5.47 percent	3.94 percent

In 2023 and 2022, for healthy retirees the post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

The actuarial assumptions used in the June 30, 2023 valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00 %	

*Final target weights reflected at October 1, 2022.
**10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and is net of 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 OPEB liability was 7.00 percent as of June 30, 2023. 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 7.00 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2023.

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, 2023, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2023, 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 Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	$ (314,224)	$ (371,261)	$ (420,935)

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	$ (423,240)	$ (371,261)	$ (308,654)

Assumption Changes Since the Prior Measurement Date The discount rate remained unchanged at 7.00 percent for the June 30, 2023 valuation.

Benefit Term Changes Since the Prior Measurement Date Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

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, 2023, the liability for unpaid compensated absences was $15,209,094 for the entire County.

NOTE 14. COMMITMENTS

A. Contractual Commitments

The County had various contractual commitments outstanding at December 31, 2023. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to $28,875 for the Board of Developmental Disabilities fund, $2,126,556 for special revenue funds, $11,040,396 for the capital projects funds and $3,523,011 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.

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:

Fund	*Amount*
General	*$ 3,434,896*
Board of Developmental Disabilities	*532,982*
Mental Health	*3,267,063*
Children's Services	*717,299*
Public Assistance	*513,569*
Justice System Sales Tax	*1,204,012*
ARP State and Local LFR	*14,854*
Nonmajor Governmental	*14,575,742*
	$ 24,260,417

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 2023, the general fund transferred $5,000,000 to the permanent improvement fund and $1,559,306 to the general obligation bond retirement fund. Governmental activities transferred capital assets to the business-type activities in the amount of $2,274,129. This represents ARP State and Local LFR fund expenditures used for a water fund project.

B. Interfund Balances

Interfund balances for the year ended December 31, 2023, 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.

Interfund Payable	Interfund Receivable Other Governmental
Sewer Fund	$ 7,843
Other Governmental Funds	77,856
Total	$ 85,699

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NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2023 were as follows:

	Outstanding 1/1/2023	Additions	Reductions	Outstanding 12/31/23	Due Within One Year
GOVERNMENTAL ACTIVITIES:					
SPECIAL ASSESSMENT BONDS:					
2004 - $3,488,264 - 2.00-5.25%					
Various Sewer & Water Projects	$ 346,529	$ -	$ (177,924)	$ 168,605	$ 168,605
2010 - $1,931,533 - 2.00-4.75%					
Various Sewer Projects	712,667	-	(98,714)	613,953	102,761
2010 - $646,539 - 2.00-4.75%					
Various Water Projects	51,326	-	(9,432)	41,894	9,820
TOTAL SPECIAL ASSESSMENT BONDS	1,110,522	-	(286,070)	824,452	281,186
GENERAL OBLIGATION BONDS:					
2018 DJFS Acquisition and Improvement Bonds					
Serial Bonds - $1,310,000 - 3.00-4.00%	820,000	-	(130,000)	690,000	130,000
Term Bonds - $4,015,000 - 3.25-5.00%	4,015,000	-	-	4,015,000	-
2018 - $9,845,000 - 2.00-3.00%					
Communication System Bonds	5,750,000	-	(1,095,000)	4,655,000	1,125,000
TOTAL GENERAL OBLIGATION BONDS	10,585,000	-	(1,225,000)	9,360,000	1,255,000
DIRECT BORROWINGS:					
OPWC LOANS:					
2007 - $250,200 - 0%					
Atwater Avenue Bridge	81,315	-	(12,510)	68,805	12,510
2008 - $798,630 - 0%					
Portage Street & Lutz Avenue	239,586	-	(39,932)	199,654	39,931
2009 - $733,800 - 0%					
Project #CS03K	428,050	-	(24,460)	403,590	24,460
2009 - $881,249 - 0%					
Walnut Avenue Bridge	528,749	-	(29,375)	499,374	29,375
2009 - $433.262 - 0%					
Third Street NW, Bridge	259,958	-	(14,442)	245,516	14,442
2009 - $291,190 - 0%					
Various Road Resurfacing	48,874	-	(13,964)	34,910	13,964
2012 - $431,709 - 0%					
Battlesburg St. Bridge	309,392	-	(14,390)	295,002	14,390
2014 - $600,000 - 0%					
Baum St. Bridge	460,000	-	(20,000)	440,000	20,000
2017 - $724,500 - 0%					
Beck Avenue Bridge	451,345	-	(18,054)	433,291	18,054
2017 - $350,000 - 0%					
Fulton Avenue Storm Sewer	297,498	-	(11,667)	285,831	11,667
2017 - $655,000 - 0%					
Liberty Church St. Bridge	571,519	-	(21,167)	550,352	21,167
2019 - $618,320 - 0%					
Gambrinus Ave. Bridge	577,098	-	(20,611)	556,487	20,611
2020 - $320,420 - 0%					
Grovedell Street SE Bridge	299,060	-	(10,680)	288,380	10,680
2022 - $689,693 - 0%					
Kenyon Ave. Bridge	689,693	-	(22,990)	666,703	22,990
2022 - $767,009 - 0%					
Price Street Bridge	767,009	-	(25,567)	741,442	25,567
2023 - $377,000 - 0%					
Willowdale Ave. Bridge	-	377,000	-	377,000	12,567
TOTAL DIRECT BORROWINGS	6,009,146	377,000	(299,809)	6,086,337	312,375
NET PENSION/OPEB LIABILITY - OPERS and STRS	55,121,593	116,326,785	-	171,448,378	-
CLAIMS	1,885,200	26,980,739	(26,696,051)	2,169,888	2,128,096
COMPENSATED ABSENCES	13,075,297	8,110,510	(6,726,920)	14,458,887	6,187,406
TOTAL GOVERNMENTAL ACTIVITIES	$ 87,786,758	$ 151,795,034	$ (35,233,850)	$ 204,347,942	$ 10,164,063

	Outstanding 1/1/2023	Additions	Reductions	Outstanding 12/31/2023	Due Within One Year
BUSINESS TYPE ACTIVITIES					
GENERAL OBLIGATION BONDS:					
2004 - $1,586,736 - 2.00 - 5.25%					
Sewer Project 517	$ 228,471	$ -	$ (112,076)	$ 116,395	$ 116,395
2010 - $6,356,928 - 2.00-4.75%					
Sewer Refunding	2,436,006	-	(261,853)	2,174,153	272,419
TOTAL GENERAL OBLIGATION BONDS	2,664,477	-	(373,929)	2,290,548	388,814
DIRECT BORROWINGS:					
OPWC LOANS:					
2013 - $404,250 - 0%					
Sewer Project #566	50,860	-	(33,902)	16,958	16,958
1992 - $289,500 - 0%					
Sewer Project #549	12,435	-	(8,288)	4,147	4,147
2015 - $440,135 - 0%					
Sewer Project #567	176,054	-	(44,014)	132,040	44,014
TOTAL OPWC LOANS	239,349	-	(86,204)	153,145	65,119
OWDA LOANS:					
2001- $4,691,450					
Nimishillen 5.27%	637,100	-	(310,266)	326,834	326,834
TOTAL DIRECT BORROWINGS:	876,449	-	(396,470)	479,979	391,953
INTERGOVERNMENTAL LOANS:					
2005 - $21,250,000					
Sewer Rights - Massillon City - 1.26%	2,365,354	-	(1,175,034)	1,190,320	1,190,320
2012 - $1,380,759					
Sewer Rights - Summit #Q908 - 3.20%	107,364	-	(52,278)	55,086	55,086
2018 - $2,130,812					
Sewer Rights - Massillon City - 6922	1,554,701	-	(100,303)	1,454,398	100,303
2018 - $14,807,540					
Sewer Rights - Massillon City - 7206	11,352,952	-	(717,684)	10,635,268	719,695
TOTAL INTERGOVERNMENTAL LOANS	15,380,371	-	(2,045,299)	13,335,072	2,065,404
NET PENSION/OPEB LIABILITY - OPERS	2,766,894	6,411,956	-	9,178,850	-
COMPENSATED ABSENCES	738,087	438,366	(426,246)	750,207	252,339
TOTAL BUSINESS-TYPE ACTIVITIES	$ 22,426,278	$ 6,850,322	$ (3,241,944)	$ 26,034,656	$ 3,098,510

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 (asset)liability see Notes 11 and 12.

The County's voted legal debt margin was $253,498,428 with an unvoted debt margin of $101,999,371 at December 31, 2023.

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

	Governmental Activities				
Fiscal	Special Assessment Bonds		General Obligation Bonds		OPWC Loans
Year	Principal	Interest	Principal	Interest	Principal
2024	$ 281,186	$ 37,323	$ 1,255,000	$ 301,731	$ 312,375
2025	117,309	25,218	1,290,000	268,407	319,358
2026	122,295	20,232	1,315,000	234,131	298,411
2027	128,104	14,424	1,340,000	194,681	298,411
2028	70,751	8,339	145,000	154,481	304,663
2029-2033	104,807	7,525	800,000	683,807	1,229,849
2034-2038	-	-	960,000	518,825	1,229,850
2039-2043	-	-	1,155,000	337,925	1,019,982
2044-2048	-	-	1,100,000	105,000	732,620
2049-2053	-	-	-	-	340,818
Totals	$ 824,452	$ 113,061	$ 9,360,000	$ 2,798,988	$ 6,086,337

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.

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 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.

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 the 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.

	Business-Type Activities						
Fiscal	*General Obligation Bonds*		*OWDA Loans*		*OPWC Loans*	*Intergovernmental Loans*	
Year	*Principal*	*Interest*	*Principal*	*Interest*	*Principal*	*Principal*	*Interest*
2024	*$ 388,814*	*$ 105,452*	*$ 326,834*	*$ 9,847*	*$ 65,119*	*$ 2,065,404*	*$ 43,902*
2025	*282,690*	*88,919*	*-*	*-*	*44,014*	*822,015*	*27,259*
2026	*292,705*	*76,905*	*-*	*-*	*44,012*	*824,037*	*25,237*
2027	*306,896*	*63,001*	*-*	*-*	*-*	*826,065*	*23,209*
2028	*324,249*	*48,424*	*-*	*-*	*-*	*828,098*	*21,175*
2029-2033	*695,194*	*49,950*	*-*	*-*	*-*	*4,171,195*	*85,426*
2034-2038	*-*	*-*	*-*	*-*	*-*	*3,798,258*	*23,473*
Totals	*$ 2,290,548*	*$ 432,651*	*$ 326,834*	*$ 9,847*	*$ 153,145*	*$ 13,335,072*	*$ 249,681*

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 $1.4 million in bonds outstanding issued during the years 1997 through 2010 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100 percent of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2023, principal and interest paid totaled $335,613. At December 31, 2023, the outstanding balance for the special assessment bonds was $824,452 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:

	General	MRDD	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax	American Rescue Plan Act	Other Governmental Funds	Total
Nonspendable for:									
Inventory	$ 429,732	$ 171,460	$ 3,300	$ -	$ 86,400	$ 283,973	$ -	$ 1,485,962	$ 2,460,827
Prepaids	1,016,488	249,425	93,560	86,202	46,087	224,948	-	290,246	2,006,956
Unclaimed Monies	2,867,338	-	-	-	-	-	-	-	2,867,338
Total Nonspendable	4,313,558	420,885	96,860	86,202	132,487	508,921	-	1,776,208	7,335,121
Restricted for:									
Capital Outlay	-	-	-	-	-	-	205,842	1,517,461	1,723,303
Debt Service	-	-	-	-	-	-	-	150,094	150,094
Road & Bridge Repair	-	-	-	-	-	-	-	10,167,876	10,167,876
Real Estate Assessment	-	-	-	-	-	-	-	6,365,677	6,365,677
Community Development	-	-	-	-	-	-	-	4,363,464	4,363,464
Public Safety *	-	-	-	-	-	39,444,856	-	14,343,256	53,788,112
Court Operations	-	-	-	-	-	-	-	5,151,870	5,151,870
Health & Human Svc	-	59,672,494	16,968,639	31,896,380	5,635,299	-	-	1,810,071	115,982,883
Other Purposes	-	-	-	-	-	-	-	1,704,693	1,704,693
Total Restricted	-	59,672,494	16,968,639	31,896,380	5,635,299	39,444,856	205,842	45,574,462	199,397,972
Committed for:									
Building Inspections	1,963,414	-	-	-	-	-	-	-	1,963,414
Capital Outlay **	-	-	-	-	-	-	-	15,035,268	15,035,268
Other Purposes	2,519,154	-	-	-	-	-	-	-	2,519,154
Total Committed	4,482,568	-	-	-	-	-	-	15,035,268	19,517,836
Assigned for:									
Legislative & Executive	2,071,018	-	-	-	-	-	-	-	2,071,018
Judicial - Court Operations	435,818	-	-	-	-	-	-	-	435,818
Public Safety - Coroner	115,037	-	-	-	-	-	-	-	115,037
Human Services - Veterans	446,283	-	-	-	-	-	-	-	446,283
Subsequent Year Appropriations	413,512	-	-	-	-	-	-	-	413,512
Capital Outlay	-	-	-	-	-	-	-	6,775	6,775
Total Assigned	3,481,668	-	-	-	-	-	-	6,775	3,488,443
Unassigned	32,073,021	-	-	-	-	-	-	(137,960)	31,935,061
Total Fund Balance	$ 44,350,815	$ 60,093,379	$ 17,065,499	$ 31,982,582	$ 5,767,786	$ 39,953,777	$ 205,842	$ 62,254,753	$ 261,674,433

* *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. 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.

Ohio has reached settlement agreements with various distributors of opioids, which are subject to the OneOhio memorandum of understanding. The original settlement was reached in 2021 with annual payments anticipated through 2038. For 2023, distributions of $624,842 are reflected as intergovernmental revenue in the OneOhio Opiod Settlement special revenue fund.

During 2023, Ohio reached a settlement agreement with Monsanto. As a participating subdivision, the County received a settlement payment of $27,414 during 2023. This amount is reflected as miscellaneous revenue in the general fund.

NOTE 20. GASB 83, CERTAIN ASSET RETIREMENT OBLIGATIONS

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administrative Code (OAC) Section 1301-7-9 and require a County classified as an "owner" or "operator," to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination.

The County has four USTs actively in use. In accordance with OAC Section 1301-7-9, and applicable accounting standards, the County believes an asset retirement obligation (ARO) to be present, however, while the County is familiar with the requirements, the cost to satisfy these requirements is not reasonably estimable at this time and therefore an ARO is not recognized in the County's financial statements.

NOTE 21. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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

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

B. Summary of Significant Accounting Policies

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

Basis of Presentation

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

Measurement Focus and Basis of Accounting

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

Budgetary Process

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

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 2023, investments were limited to STAR Ohio. Except for investments in STAR Ohio, investments are reported at fair value, which is based on quoted market price.

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 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of $100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to $250 million per day.

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 provide in Note 21C.

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.

Assets Held

At fiscal year-end, the SCPA had assets held, which included only the specific roadways within the HOFV, which were acquired in connection with a portion of the HOFV TIF financing in 2023 and pledged as a SCPA asset, which will be eligible for a negotiated amount upon full repayment of the corresponding debt obligation. The assets held are reported at cost and depreciation is not recognized.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the SCPA. For the Port Authority, 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 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 Investment

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

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

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

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

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

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

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

4. Bonds and other obligations of the State of Ohio;

5. 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;

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.

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

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

Deposits

At year-end, $2,339,344 was on deposit in a segregated account and is not included in the deposit below.

The carrying amount of the SCPA's deposits was $567,273 at December 31, 2023. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2023, $250,000 was covered by the FDIC, $158,637 was covered by the Ohio Pooled Collateral System (OPCS), and $158,637 was exposed to custodial credit risk because the amount was uninsured and uncollateralized..

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 2023 the SCPA's depository institution was approved for a reduced collateral rate of 50% 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, 2023, the SCPA had the following investments and maturities:

Investment Type	*Measurement Amount*	*Investment Maturities 6 months or less*
Net Asset Value (NAV):		
STAR Ohio	*$ 1,186,069*	*$ 1,186,069*

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, 2023.

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

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the SCPA will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The SCPA 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 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, 2023:

Investment Type	Fair Value	% of Total
Net Asset Value (NAV):		
STAR Ohio	$ 1,186,069	100.00%

C. 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.

D. Related Party Transactions

The SCPA contracts with the Stark Economic Development Board to maintain the SCPA's files and records in addition to providing facilities and related administrative functions. The SCPA paid the SDB $69,000 in 2023 under the term of the contract.

E. Debt/Loans Payable

At December 31, 2023, debt outstanding totaled $206,945,630 up from the $173,805,851 debt outstanding at December 31, 2022.

	Balance 12/31/2022	Additions	Reductions	Balance 12/31/2023
Snackhouse/Geis Refinance 2019	$ 27,400,000	$ -	$ -	$ 27,400,000
Omni	9,168,310	-	(385,709)	8,782,601
Hendrickson	17,886,739	-	(2,134,037)	15,752,702
Schroer	10,445,833	-	(527,083)	9,918,750
ABC Gardens Project I	8,484,724	-	-	8,484,724
HOFV 2021 - Center for Excellence	14,857,976	-	-	14,857,976
TSC Tractor	65,221,297	18,241,608	-	83,462,905
ABC Gardens Project II	7,840,972	-	-	7,840,972
Stark County Revolving Loan	5,000,000	-	-	5,000,000
HOFV 2022 TDD Project	7,500,000	-	(155,000)	7,345,000
HOFV 2023 TIF Project	-	18,100,000	-	18,100,000
Total	$ 173,805,851	$ 36,341,608	$ (3,201,829)	$ 206,945,630

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 Orthopedics facilities project. The loan term includes a variable interest rate for 10 years, currently it is 3.93%. The amortization schedule is provided below.

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. The amortization is provided below.

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 loan term includes a 4% interest rate for 10 years. The project was completed in 2020 and an amortization schedule is provided below.

ABC Garden Project I In 2020 the SCPA authorized up to $4,200,000 until amended to $17,014,000 in 2021 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. In 2021, the SCPA authorized unused funds from this Phase I to be used in Phase II outlined below. The project was completed for $8,484,724. No amortization schedule is available.

HOFV 2021 – Center for Excellence In 2021 the SCPA authorized up to $39,000,000 through The Huntington Bank for the HOFV 2021 Center for Excellence Project. The loan term includes a 5% interest rate for 30 years. The project has drawn and expended $0 in 2023. No amortization schedule is available.

Tractor Supply Company In 2021 the SCPA authorized up to $90,000,000 through The Huntington Bank for the construction of a new distribution facility in Navarre, Ohio. The loan term includes a 3% interest rate for 30 years. The project has drawn and expended $18,241,608 in 2023. No amortization schedule is available.

ABC Garden Project II In 2021 the SCPA authorized unused funds from ABC Phase I for the development of 41 single-story independent units. The project was completed for $7,840,972. No amortization schedule is available.

HOFV Project (Revolving Loan) In 2022 the SCPA with the assistance of Stark County established a $5M revolving loan program. The HOFV was approved for a $5M loan in 2022 for construction of the Village. All interest proceeds from the loan will be retained in the SCPA revolving loan program for the purpose of providing loans to other businesses in the future. The HOFV drew and expended all $5.0 million in 2022. The loan has a 6% interest rate and mature with a $5.0 million balloon payment due August 30, 2029.

HOFV TDD Project In 2022 the SCPA with the assistance of the Ohio Department of Development authorized up to $7,500,000 for the HOFV Center for Performance LLC. The loan term includes a 5.413% interest rate for 24 years. The HOFV drew all $7.5 million in 2022. The amortization is provided below.

HOFV 2023 TIF In 2023 the SCPA authorized up $18,100,000 for the HOFV for the purpose of retiring related TIF financing originally issued with the assistance of the Summit County Port Authority and for the purpose SCPA financing the acquisition of the HOFV internal roadway valued at $6,767,544 removing the debt obligations from the HOFV and transferring future TIF distributions from the City of Canton to SCPA for the purposes of retiring the debt obligation. The loan term includes a 6.375% interest rate for 25 years and will mature on December 30, 2048.

In addition, it restructures the existing debt associated with the HOFV internal roadway system. Within this portion of the debt, the Port Authority acquired roadway assets of approximately $6.8 million as pledged assets against the issuance that becomes the property of the Port Authority, which shall be reported as "assets held", as these assets may be repurchased by the HOFV upon complete repayment of the debt. The Port Authority will reflect the outstanding receivable related to this financing of the asset, and funds held for repayment, to not affect its stated net position neither positively or negatively while these TIF funds are collected and the loan repaid.

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

Year Ending	U.S. Realty Advisors Geis 2019 Refinance		PNC Schroer	
December 31	Principal	Interest	Principal	Interest
2024	$ 34,347	$ 1,306,980	$ 622,917	$ 251,874
2025	422,968	1,296,174	575,000	215,980
2026	26,942,685	1,170,067	575,000	201,213
2027	-	-	575,000	186,445
2028	-	-	575,000	171,677
2029-2030	-	-	6,995,833	198,957
	$ 27,400,000	$ 3,773,221	$ 9,918,750	$ 1,226,146

Year Ending	Huntington Omni		Huntington Hendrickson	
December 31	Principal	Interest	Principal	Interest
2024	$ 404,515	$ 165,576	$ 2,408,837	$ 646,163
2025	424,238	157,551	2,321,925	498,075
2026	444,923	149,135	2,417,862	402,138
2027	466,616	141,345	2,517,763	302,237
2028	489,366	131,051	2,621,117	198,883
2029-2032	6,552,943	19,874	3,465,198	95,049
	$ 8,782,601	$ 764,532	$ 15,752,702	$ 2,142,545

Year Ending	HOFV 2022 Revolving Loan		HOFV 2022 TDD Bond		HOFV 2023 TIF Bond	
December 31	Principal	Interest	Principal	Interest	Principal	Interest
2024	$ -	$ 304,167	$ 160,000	$ 395,420	$ 50,000	$ 1,153,079
2025	-	304,167	170,000	386,624	55,000	1,149,891
2026	-	304,167	180,000	377,286	70,000	1,146,225
2027	-	304,167	190,000	367,407	90,000	1,141,284
2028	-	304,167	200,000	356,987	150,000	1,134,591
2029-2033	5,000,000	304,774	1,200,000	1,605,496	1,355,000	5,473,097
2034-2038	-	-	1,585,000	1,236,600	2,770,000	4,850,738
2039-2043	-	-	2,095,000	7,482,122	4,715,000	3,704,991
2044-2048	-	-	1,565,000	151,564	8,845,000	1,876,481
	$ 5,000,000	$ 1,825,609	$ 7,345,000	$ 12,359,506	$ 18,100,000	$ 21,630,377

F. Loans Receivable

As of December 31, 2023, the loan receivable amount totaled $200,228,703, up from the $173,690,667 loan receivable at December 31, 2022. The increase is the net effect of financing and related expenditures of $18.2 million for TSC Tractor Project and and $11.6 ($18.1 less $6.7 "asset held") million for HOFV 2023 TIF Project. Project increases were offset by decreases from repayments of $385,709 from Omni, $2 million from Hendrickson, $527,083 from Schroer, and $155,000 from HOFV 2022 TDD. 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 receivables as incurred. The revenue will be utilized to retire the corresponding debt related to the projects.

PT Metals LLC (SCPA Revolving Loan)

In 2022 the SCPA approved PT Metals LLC for a $61,700 loan through their own revolving loan program. This loan was issued for the purpose of purchasing of operating equipment. All interest proceeds from the loan will be retained in the SCPA revolving loan program for the purpose of providing loans to other businesses in the future. In 2023, the remaining $3,494 was drawn and expended, while $11,082 in principal payments were made. The loan term includes a 2.3% interest rate for 5 years.

Year Ending	Business-Type Activities	
December 31	Principal	Interest
2024	$ 11,678	$ 2,379
2025	12,306	1,751
2026	12,968	1,089
2027	13,666	386
Total	$ 50,618	$ 5,605

G. Assets Held

The SCPA is currently holding onto HOFV assets, which include only the specific roadways within the HOFV, which were acquired in connection with a portion of the HOFV 2023 TIF financing and pledged as a “asset held”, which will be eligible for a negotiated amount upon full repayment of the corresponding debt obligation. In 2023, the following changes occurred:

Balance 12/31/2022	Additions	Disposals	Balance 12/31/2023
$ -	$ 6,767,544	$ -	$ 6,767,544
$ -	$ 6,767,544	$ -	$ 6,767,544

H. Subsequent Events

Since December 31, 2023, Geis has made $544,575 in interest payments, Hendrickson made $1,410,000 in principal/interest payments, ABC Gardens made $829,904 in principal/interest payments, Schroer made $673,979 in principal/interest payments, HOFV 2022 TDD made $278,792 in principal/interest payments and HOFV 2023 TIF made $576,938 in principal/interest payments.

On May 13, 2024, the SCPA passed Resolution 2024-01 increasing an existing loan to HOFV through its revolving loan program from $5,000,000 to $5,520,383 and amending the terms to include an annual interest rate of 6.0%, no payment requirement for two years while accruing interest, with principal and interest payments beginning on June 30, 2026, with the final payment schedule for June 30, 2044. The Port Authority distributed all remaining available loan funds to the HOFV in May 2024.

NOTE 22. STARK COUNTY LAND REUTILIZATION CORPORATION

A. Description of the Entity

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

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

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

B. Summary of Significant Accounting Policies

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

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.

<u>Government-Wide Financial Statements</u>

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

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

Measurement Focus

<u>Government-Wide Financial Statements</u>

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.

<u>Revenues - Exchange and Nonexchange Transactions</u>

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.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. There were no deferred outflows of resources at December 31, 2023.

In addition to liabilities, the government-wide statement of net position reports a separate section for deferred inflows of resources. Deferred inflows of resources represent acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. There were no deferred inflows of resources at December 31, 2023.

Expenses

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

Budgetary Process

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

Federal Income Tax

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

Cash and Cash Equivalents

All monies received by the Corporation are deposited in demand deposit accounts. During 2023, the Corporation invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "*Certain External Investment Pools and Pool Participants*." The Corporation measures 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 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of $100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to $250 million, requiring the excess amount to be transacted the following business day(s), but only to the $250 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. All properties are recorded at the estimated net realizable value. The Corporation holds the properties until the home is either sold to a new homeowner, sold to an individual who will rehabilitate the home, or the home on the property is demolished. Properties with demolished homes could be transferred to the city or township they are in after demolition; parcels may be merged with adjacent parcels for development or green space projects; or the Corporation may sell other lots to the owners of adjacent parcels for a nominal cost.

Accrued Liabilities and Long-Term Obligations

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

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation had no restricted net position at December 31, 2023.

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 2023.

C. Accountability and Compliance

Change in Accounting Principles

For 2023, the Corporation has implemented GASB Statement No. 94, "*Public-Private and Public-Public Partnerships and Availability Payment Arrangements*", GASB Statement No. 96, "*Subscription Based Information Technology Arrangements*", certain questions and answers of GASB Implementation Guide 2021-1 and certain paragraphs of GASB Statement No. 99, "*Omnibus 2022*".

GASB Statement No. 94 is to improve financial reporting by addressing issues related to public-private and public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. The implementation of GASB Statement No. 96 did not have an effect on the financial statements of the Corporation.

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the Corporation.

D. Deposits and Investments

Deposits with Financial Institutions

At December 31, 2023, the carrying amount of all Corporation deposits was $1,015,847 and the bank balance of all deposits was $1,017,935. Of the bank balance, $250,000 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, 2023, the Corporation had the following investments and maturities:

Measurement/Investment Type	*Measurement Amount*	*Investment Maturities 6 months or less*
Amortized Cost:		
STAR Ohio	*$ 2,637,274*	*$ 2,637,274*

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

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

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

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

Concentration of Credit Risk: The Corporation places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the Corporation at December 31, 2023:

Measurement/Investment Type	*Measurement Amount*	*% of Total*
Amortized Cost:		
STAR Ohio	*$ 2,637,274*	*100.00%*

F. 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 2023, the Corporation contracted with Ohio Plan Risk Management, Inc. for various coverages.

The limitations of coverages are as follows:

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

G. Transactions with Stark County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Stark County Board of Commissioners to receive 5% of all collections of delinquent real property 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, 2023, the Corporation recognized revenues of $719,934 for these fees that were collected by the County in 2023.

During 2023, 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 2023, the Corporation paid $533,166 in administration fees to the Stark County Regional Planning Commission and other County departments.

H. Contingencies

Grants

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.

Gas Station Remediation

The Corporation is continuing remediation work on the former Starfire Gas Station located at 2433 Columbus Rd. NE in Plain Township. The full extent of the future costs related to remediation are unknown at this time but approximate costs are estimated at $750,000. The Corporation anticipates future grant money to assist in future remediation efforts, but they have not been awarded such funds at this time.

Stark County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Last Ten Years

	2023	2022	2021	2020
Ohio Public Employees' Retirement System (OPERS)				
County's Proportion of the Net Pension Liability	0.585263%	0.611575%	0.627104%	0.585600%
County's Proportionate Share of the Net Pension Liability	$ 172,886,946	$ 53,209,500	$ 92,860,449	$ 115,747,813
County's Covered Payroll	$ 88,483,405	$ 84,657,525	$ 82,877,642	$ 80,820,734
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	195.39%	62.85%	112.05%	143.22%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%
State Teachers Retirement System (STRS)				
County's Proportion of the Net Pension Liability	0.019089%	0.021048%	0.022490%	0.025576%
County's Proportionate Share of the Net Pension Liability	$ 4,110,881	$ 4,678,987	$ 2,875,490	$ 6,188,559
County's Covered Payroll	$ 2,648,493	$ 2,764,914	$ 2,762,200	$ 3,553,029
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	155.22%	169.23%	104.10%	174.18%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.00%	78.90%	87.80%	75.50%

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

See accompanying notes to the required supplementary information.

2019		2018		2017		2016		2015		2014
0.609280%		0.621738%		0.633750%		0.653655%		0.680859%		0.680859%
$ 166,869,439	$	97,538,639	$	143,913,821	$	113,221,249	$	82,119,169	$	80,264,370
$ 80,292,820	$	80,542,246	$	93,828,971	$	79,622,309	$	81,499,839	$	70,095,959
207.83%		121.10%		153.38%		142.20%		100.76%		114.51%
74.70%		84.66%		77.25%		81.08%		86.45%		86.36%
0.030810%		0.030317%		0.030481%		0.030893%		0.028587%		0.028587%
$ 6,813,426	$	6,666,010	$	7,240,882	$	10,340,895	$	7,900,666	$	6,953,396
$ 3,454,271	$	3,463,686	$	3,265,186	$	3,067,543	$	2,932,756	$	2,975,908
197.25%		192.45%		221.76%		337.11%		269.39%		233.66%
77.40%		77.30%		75.30%		66.80%		72.10%		74.70%

See accompanying notes to the required supplementary information.

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

	2023	2022	2021	2020
Ohio Public Employees' Retirement System (OPERS)				
Contractually Required Contribution	$ 13,432,573	$ 12,699,247	$ 12,166,993	$ 11,898,117
Contributions in Relation to the Contractually Required Contribution	(13,432,573)	(12,699,247)	(12,166,993)	(11,898,117)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
County's Covered Payroll	$ 93,580,676	$ 88,483,405	$ 84,657,525	$ 82,877,642
Contributions as a Percentage of Covered Payroll	14.35%	14.35%	14.37%	14.36%
State Teachers Retirement System (STRS)				
Contractually Required Contribution	$ 363,250	$ 370,789	$ 387,088	$ 386,708
Contributions in Relation to the Contractually Required Contribution	(363,250)	(370,789)	(387,088)	(386,708)
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
County's Covered Payroll	$ 2,594,643	$ 2,648,493	$ 2,764,914	$ 2,762,200
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

2019	2018	2017	2016	2015	2014
$ 11,599,124	$ 11,508,139	$ 10,725,645	$ 11,551,941	$ 9,794,726	$ 10,032,712
(11,599,124)	(11,508,139)	(10,725,645)	(11,551,941)	(9,794,726)	(10,032,712)
$ -	$ -	$ -	$ -	$ -	$ -
$ 80,820,734	$ 80,292,820	$ 80,542,246	$ 93,828,971	$ 79,622,309	$ 81,499,839
14.35%	14.33%	13.32%	12.31%	12.30%	12.31%
$ 497,424	$ 483,598	$ 484,916	$ 457,126	$ 429,456	$ 395,922
(497,424)	(483,598)	(484,916)	(457,126)	(429,456)	(395,922)
$ -	$ -	$ -	$ -	$ -	$ -
$ 3,553,029	$ 3,454,271	$ 3,463,686	$ 3,265,186	$ 3,067,543	$ 2,932,756
14.00%	14.00%	14.00%	14.00%	14.00%	13.50%

See accompanying notes to the required supplementary information.

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

	2023	2022	2021	2020
Ohio Public Employees' Retirement System (OPERS)				
County's Proportion of the Net OPEB Liability (Asset)	0.575621%	0.601670%	0.616378%	0.576366%
County's Proportionate Share of the Net OPEB Liability (Asset)	$ 3,629,401	$ (18,845,225)	$ (10,981,266)	$ 79,611,118
County's Covered Payroll	$ 88,483,405	$ 84,657,525	$ 82,877,642	$ 80,820,734
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	4.10%	-22.26%	-13.25%	98.50%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	94.79%	128.23%	115.57%	47.80%
State Teachers Retirement System (STRS)				
County's Proportion of the Net OPEB Liability (Asset)	0.019089%	0.021048%	0.022490%	0.025576%
County's Proportionate Share of the Net OPEB Liability (Asset)	$ (371,261)	$ (545,001)	$ (474,174)	$ (449,503)
County's Covered Payroll	$ 2,648,493	$ 2,764,914	$ 2,762,200	$ 3,553,029
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-14.02%	-19.71%	-17.17%	-12.65%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	168.50%	230.73%	174.70%	182.10%

(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.

	2019	2018	2017
	0.601297%	0.613583%	0.624151%
	$ 78,394,935	$ 66,630,594	$ 63,041,371
	$ 80,292,820	$ 80,542,246	$ 93,828,971
	97.64%	82.73%	67.19%
	46.33%	54.14%	54.04%
	0.030810%	0.030317%	0.030481%
	$ (510,000)	$ (487,163)	$ 1,189,265
	$ 3,454,271	$ 3,463,686	$ 3,265,186
	-14.77%	-14.06%	36.42%
	174.70%	176.00%	47.10%

See accompanying notes to the required supplementary information.

	2023	2022	2021	2020
Ohio Public Employees' Retirement System (OPERS)				
Contractually Required Contribution	$ -	$ -	$ -	$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
County's Covered Payroll (1)	$ 93,580,676	$ 88,483,405	$ 84,657,525	$ 82,877,642
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
State Teachers Retirement System (STRS)				
Contractually Required Contribution	$ -	$ -	$ -	$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -
County's Covered Payroll	$ 2,594,643	$ 2,648,493	$ 2,764,914	$ 2,762,200
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.

	2019	2018	2017	2016	2015	2014
	$ -	$ -	$ 805,422	$ 1,876,579	n/a	n/a
	-	-	(805,422)	(1,876,579)	n/a	n/a
	$ -	$ -	$ -	$ -	n/a	n/a
	$ 80,820,734	$ 80,292,820	$ 80,542,246	$ 93,828,971	n/a	n/a
	0.00%	0.00%	1.00%	2.00%	n/a	n/a
	$ -	$ -	$ -	$ -	$ -	$ 14,664
	-	-	-	-	-	(14,664)
	$ -	$ -	$ -	$ -	$ -	$ -
	$ 3,553,029	$ 3,454,271	$ 3,463,686	$ 3,265,186	$ 3,067,543	$ 2,932,756
	0.00%	0.00%	0.00%	0.00%	0.00%	0.50%

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019-2021	2018 and 2017	2016 and prior
Wage Inflation	2.75%	3.25%	2.75%	3.75%
Future Salary Increases, including wage inflation	2.75% to 10.75%	3.25% to 10.75%	3.25% to 10.75%	4.25% to 10.05%
COLA or Ad Hoc COLA				
Pre-January 7, 2013 Retirees	3.00%, simple	3.00%, simple	3.00%, simple	3.00%, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.90%	7.20%	7.50%	8.00%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, retirees are as follows:

2022-2023	3.00% simple through 2022, then 2.05% simple
2021	0.50% simple through 2021, then 2.15% simple
2020	1.40% simple through 2020, then 2.15% simple
2017-2019	3.00% simple through 2018, then 2.15% simple
2016 and prior	3.00% simple through 2018, then 2.80% simple

Changes in Benefit Terms – OPERS

There were no significant changes in benefit terms.

Changes in Assumptions – STRS

The Retirement Board approved several changes to the actuarial assumptions in 2022. The salary increases were where changed from 12.50 percent at age 20 to 2.50 percent at age 65 to varying by service from 2.50 percent to 8.50 percent. The healthy and disabled mortality assumptions were updated to the Pub-2010 mortality tables with generational improvement scale MP-2020.

For calendar year 2021, the discount rate changed from 7.45 percent to 7.00 percent.

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 January 1, 2024, Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes.

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

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

Amounts reported incorporate changes in key methods and assumptions used in calculating the total OPEB liability as presented as follows:

Assumption	2023	2022	2021	2020	2019	2018
Wage Inflation	2.75%	2.75%	3.25%	3.25%	3.25%	3.25%
Discount Rate	5.22%	6.00%	6.00%	3.16%	3.96%	3.85%
Municipal Bond Rate	4.05%	1.84%	2.00%	2.75%	3.71%	3.31%
Health Care Cost Trend Rate	5.50%	5.50%	8.50%	10.50%	10.00%	7.50%

For calendar year 2019, the investment rate of return decreased from 6.50 percent to 6.00 percent.

Changes in Benefit Terms – OPERS

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-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 non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

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.

Changes in Benefit Terms – STRS

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely

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.

Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes.

Victim Assistance - To account for the grant received through the Attorney General's office that is expended to assist individuals who are the victims of crime.

Youth Services - To account for grant monies received from the State Department of Youth Services used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Pass Through Grants - To account for revenue from various state and federal agencies to be disbursed to various County agencies.

HOME Program - To account for funds received from the U.S. Department of Housing and Urban Development used to provide housing rehabilitation service for the elderly and low-income residents.

911 System - To account for tax revenue used in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

Child Assault Prosecution - To account for revenue received from the Children's Services levy fund to be used for the child sexual assault program.

Community Development - To account for revenue received from the Federal government to be expended for administrative costs of the community development block grant program.

Coroner Laboratory - To account for revenue received from the performance of autopsies for other counties to be used for the improvement of the County morgue.

Computer Technology - To account for monies received from County Recorder and Court fees to be used to computerize the Recorder's office and the Courts.

Delinquent Tax Assessment and Collection - To account for five percent of all collected delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments used for the purpose of collecting delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments.

Dog and Kennel - To account for the dog warden's operations, financed by sales of dog tags and kennel permits and by fine collections.

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.

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.

Emergency Rental Assistance Grant – To account for revenue from the U.S. Treasury to be disbursed to landlords whose tenants were adversely affected by the Covid-19 pandemic and need assistance paying rent.

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).

One Ohio Opioid Settlement Fund – To account for State revenue that is to be used for the abatement of the Opioid Epidemic and to assist those permanently affected by Opioid addiction.

Sheriff Edward Byrne JAG Grant – To account for Federal revenue that is to be used for the prevention and control of crime and to improve the criminal justice system, some of which could have environmental impacts.

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, Board of Elections.

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

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

Nonmajor Debt Service Funds

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

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

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

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.

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.

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Stark County, Ohio

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	$ 40,605,839	$ 142,251	$ 17,636,704	$ 58,384,794
Cash and Cash Equivalents with Escrow Agents	206,658	-	78,702	285,360
Accounts Receivable	161,052	-	-	161,052
Intergovernmental Receivable	16,488,528	-	1,699,022	18,187,550
Taxes Receivable	1,596,671	-	-	1,596,671
Loans Receivable	2,782,360	-	-	2,782,360
Special Assessments Receivable	-	1,029,333	-	1,029,333
Interfund Receivable	77,856	7,843	-	85,699
Prepaid Items	290,246	-	-	290,246
Materials and Supplies Inventory	1,485,962	-	-	1,485,962
Revenue in Lieu of Taxes Receivable	-	-	247,478	247,478
Total Assets	$ 63,695,172	$ 1,179,427	$ 19,661,906	$ 84,536,505
Liabilities				
Accounts Payable	$ 1,523,041	$ -	$ 4,534	$ 1,527,575
Accrued Wages	767,153	-	-	767,153
Contracts Payable	1,650,573	-	2,771,690	4,422,263
Retainage Payable	206,658	-	78,702	285,360
Intergovernmental Payable	166,909	-	-	166,909
Interfund Payable	77,856	-	-	77,856
Total Liabilities	4,392,190	-	2,854,926	7,247,116
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	674,190	-	-	674,190
Revenue in Lieu of Taxes	-	-	247,478	247,478
Unavailable Revenue	12,945,677	1,029,333	137,958	14,112,968
Total Deferred Inflows of Resources	13,619,867	1,029,333	385,436	15,034,636
Fund Balances				
Nonspendable	1,776,208	-	-	1,776,208
Restricted	43,906,907	150,094	1,517,461	45,574,462
Committed	-	-	15,035,268	15,035,268
Assigned	-	-	6,775	6,775
Unassigned	-	-	(137,960)	(137,960)
Total Fund Balance	45,683,115	150,094	16,421,544	62,254,753
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 63,695,172	$ 1,179,427	$ 19,661,906	$ 84,536,505

Stark County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
Assets					
Equity in Pooled Cash and Investments	$ 98,803	$ 1,239,557	$ 37,690	$ 1,161,531	$ 6,471,221
Cash and Cash Equivalents with Escrow Agents	-	-	-	-	-
Accounts Receivable	-	-	3,889	-	-
Intergovernmental Receivable	30,730	-	-	2,176,394	98,621
Taxes Receivable	-	-	-	-	794,627
Loans Receivable	-	-	-	1,521,076	-
Interfund Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	42,928
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	$ 129,533	$ 1,239,557	$ 41,579	$ 4,859,001	$ 7,407,397
Liabilities					
Accounts Payable	$ -	$ 57,396	$ 28,698	$ -	$ 5,397
Accrued Wages	-	67,326	-	-	11,250
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	13,218	-	-	2,211
Interfund Payable	-	-	-	-	-
Total Liabilities	-	137,940	28,698	-	18,858
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	674,190
Unavailable Revenue	-	-	-	2,162,297	167,952
Total Deferred Inflows of Resources	-	-	-	2,162,297	842,142
Fund Balances					
Nonspendable	-	-	-	-	42,928
Restricted	129,533	1,101,617	12,881	2,696,704	6,503,469
Total Fund Balances (Deficit)	129,533	1,101,617	12,881	2,696,704	6,546,397
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 129,533	$ 1,239,557	$ 41,579	$ 4,859,001	$ 7,407,397

Stark County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection
Assets					
Equity in Pooled Cash and Investments	$ -	$ 322,734	$ 378,860	$ 4,620,990	$ 2,055,635
Cash and Cash Equivalents with Escrow Agents	-	56,322	-	-	-
Accounts Receivable	-	-	-	93,909	25,082
Intergovernmental Receivable	-	1,603,309	-	7,304	54,938
Taxes Receivable	-	-	-	-	-
Loans Receivable	-	1,261,284	-	-	-
Interfund Receivable	-	-	-	77,856	-
Prepaid Items	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	3,490	-
Total Assets	$ -	$ 3,243,649	$ 378,860	$ 4,803,549	$ 2,135,655
Liabilities					
Accounts Payable	$ -	$ 7,679	$ -	$ 21,735	$ -
Accrued Wages	-	-	890	33,661	13,617
Contracts Payable	-	-	-	-	-
Retainage Payable	-	56,322	-	-	-
Intergovernmental Payable	-	-	-	5,528	2,093
Interfund Payable	-	-	-	-	-
Total Liabilities	-	64,001	890	60,924	15,710
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	1,512,888	-	-	-
Total Deferred Inflows of Resources	-	1,512,888	-	-	-
Fund Balances					
Nonspendable	-	-	-	3,490	-
Restricted	-	1,666,760	377,970	4,739,135	2,119,945
Total Fund Balances (Deficit)	-	1,666,760	377,970	4,742,625	2,119,945
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ -	$ 3,243,649	$ 378,860	$ 4,803,549	$ 2,135,655

(continued)

Stark County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Dog and Kennel	Motel Tax	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax
Assets					
Equity in Pooled Cash and Investments	$ 984,186	$ 5,422	$ 53,236	$ 428	$ 8,962,197
Cash and Cash Equivalents with Escrow Agents	-	-	-	-	150,336
Accounts Receivable	27,441	-	-	-	-
Intergovernmental Receivable	-	-	-	-	11,805,630
Taxes Receivable	-	802,044	-	-	-
Loans Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Prepaid Items	9,538	-	-	-	9,672
Materials and Supplies Inventory	-	-	-	-	1,445,425
Total Assets	$ 1,021,165	$ 807,466	$ 53,236	$ 428	$ 22,373,260
Liabilities					
Accounts Payable	$ 12,058	$ -	$ -	$ -	$ 1,346,801
Accrued Wages	24,340	-	-	-	336,362
Contracts Payable	49,560	-	-	-	1,403,945
Retainage Payable	-	-	-	-	150,336
Intergovernmental Payable	3,198	-	-	-	59,636
Interfund Payable	-	-	-	-	-
Total Liabilities	89,156	-	-	-	3,297,080
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	8,838,978
Total Deferred Inflows of Resources	-	-	-	-	8,838,978
Fund Balances					
Nonspendable	9,538	-	-	-	1,455,097
Restricted	922,471	807,466	53,236	428	8,782,105
Total Fund Balances (Deficit)	932,009	807,466	53,236	428	10,237,202
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,021,165	$ 807,466	$ 53,236	$ 428	$ 22,373,260

Stark County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

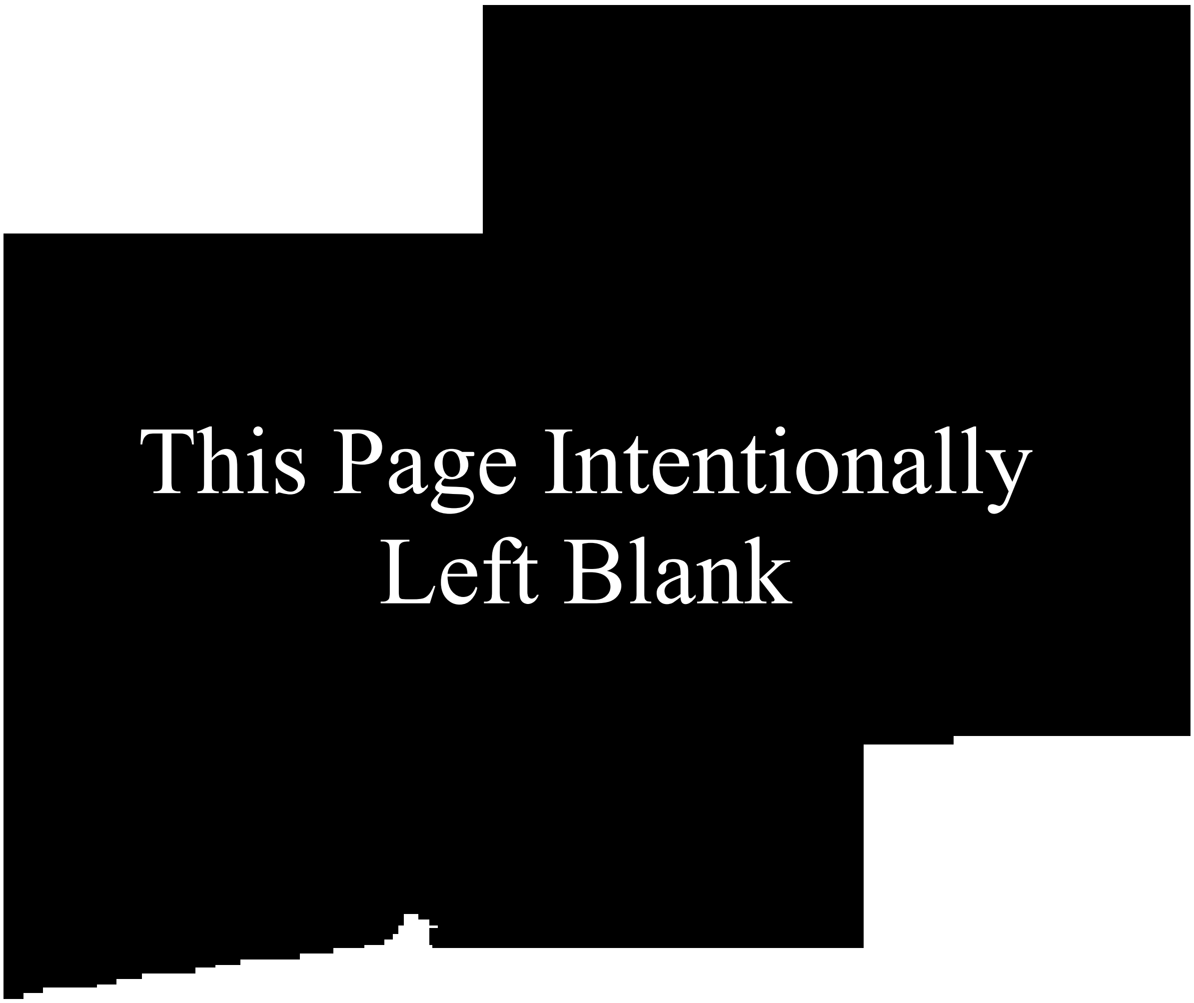
	Municipal Road	Probate Court Conduct Business	Real Estate Assessment	Emergency Rental Assistance Grant	Law Library
Assets					
Equity in Pooled Cash and Investments	$ 1,261,880	$ 8,875	$ 4,432,943	$ -	$ 362,121
Cash and Cash Equivalents with Escrow Agents	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	387,453	-	21,000	-	18,756
Taxes Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Prepaid Items	-	-	200,614	-	27,494
Materials and Supplies Inventory	-	-	-	-	1,289
Total Assets	$ 1,649,333	$ 8,875	$ 4,654,557	$ -	$ 409,660
Liabilities					
Accounts Payable	$ -	$ -	$ 4,778	$ -	$ 15,207
Accrued Wages	-	-	158,201	-	13,413
Contracts Payable	-	-	14,201	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	31,031	-	2,061
Interfund Payable	-	-	-	-	-
Total Liabilities	-	-	208,211	-	30,681
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	263,562	-	-	-	-
Total Deferred Inflows of Resources	263,562	-	-	-	-
Fund Balances					
Nonspendable	-	-	200,614	-	28,783
Restricted	1,385,771	8,875	4,245,732	-	350,196
Total Fund Balances (Deficit)	1,385,771	8,875	4,446,346	-	378,979
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,649,333	$ 8,875	$ 4,654,557	$ -	$ 409,660

(continued)

Stark County, Ohio

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	BOE Special Election Fund	OneOhio OPIOD Settlement	Other Public Safety	Other	Total Nonmajor Special Revenue Funds
Assets					
Equity in Pooled Cash and Investments	$ 227,057	$ 735,583	$ 6,533,635	$ 651,255	$ 40,605,839
Cash and Cash Equivalents with Escrow Agents	-	-	-	-	206,658
Accounts Receivable	-	-	3,328	7,403	161,052
Intergovernmental Receivable	-	22,484	258,847	3,062	16,488,528
Taxes Receivable	-	-	-	-	1,596,671
Loans Receivable	-	-	-	-	2,782,360
Interfund Receivable	-	-	-	-	77,856
Prepaid Items	-	-	-	-	290,246
Materials and Supplies Inventory	-	-	29,649	6,109	1,485,962
Total Assets	$ 227,057	$ 758,067	$ 6,825,459	$ 667,829	$ 63,695,172
Liabilities					
Accounts Payable	$ -	$ -	$ 23,292	$ -	$ 1,523,041
Accrued Wages	-	-	108,093	-	767,153
Contracts Payable	-	-	182,867	-	1,650,573
Retainage Payable	-	-	-	-	206,658
Intergovernmental Payable	-	-	47,933	-	166,909
Interfund Payable	-	-	73,425	4,431	77,856
Total Liabilities	-	-	435,610	4,431	4,392,190
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	674,190
Unavailable Revenue	-	-	-	-	12,945,677
Total Deferred Inflows of Resources	-	-	-	-	13,619,867
Fund Balances					
Nonspendable	-	-	29,649	6,109	1,776,208
Restricted	227,057	758,067	6,360,200	657,289	43,906,907
Total Fund Balances (Deficit)	227,057	758,067	6,389,849	663,398	45,683,115
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 227,057	$ 758,067	$ 6,825,459	$ 667,829	$ 63,695,172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Stark County, Ohio

Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2023

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Investments	$ 27,182	$ 115,069	$ 142,251
Special Assessments Receivable	1,029,333	-	1,029,333
Interfund Receivable	7,843	-	7,843
Total Assets	$ 1,064,358	$ 115,069	$ 1,179,427
Deferred Inflows of Resources			
Unavailable Revenue	1,029,333	-	1,029,333
Fund Balances			
Restricted	35,025	115,069	150,094
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,064,358	$ 115,069	$ 1,179,427

Stark County, Ohio

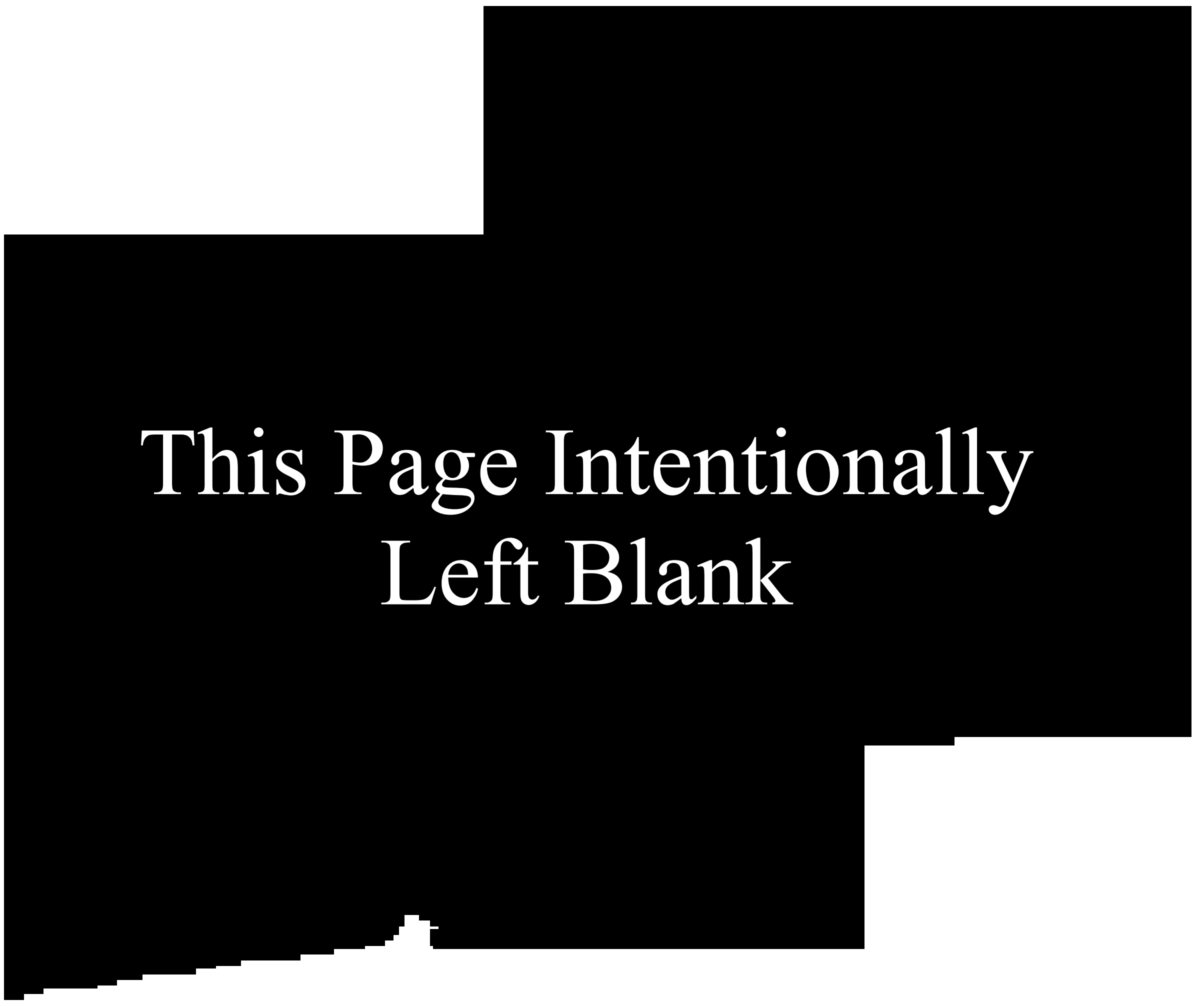
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Assets					
Equity in Pooled Cash and Investments	$ 6,775	$ 14,382	$ 18,370	$ -	$ 16,111,389
Cash and Cash Equivalents with Escrow Agents	-	-	-	-	78,702
Intergovernmental Receivable	-	-	-	1,699,022	-
Revenue in Lieu of Taxes Receivable	-	-	-	-	-
Total Assets	$ 6,775	$ 14,382	$ 18,370	$ 1,699,022	$ 16,190,091
Liabilities					
Accounts Payable	$ -	$ -	$ -	$ -	$ 3,455
Contracts Payable	-	-	-	1,699,024	1,072,666
Retainage Payable	-	-	-	-	78,702
Total Liabilities	-	-	-	1,699,024	1,154,823
Deferred Inflows of Resources					
Revenue in Lieu of Taxes	-	-	-	-	-
Unavailable Revenue	-	-	-	137,958	-
Total Deferred Inflows of Resources	-	-	-	137,958	-
Fund Balances					
Restricted	-	14,382	18,370	-	-
Committed	-	-	-	-	15,035,268
Assigned	6,775	-	-	-	-
Unassigned	-	-	-	(137,960)	-
Total Fund Balances (Deficit)	6,775	14,382	18,370	(137,960)	15,035,268
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 6,775	$ 14,382	$ 18,370	$ 1,699,022	$ 16,190,091

Stark County, Ohio

Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	JFS Capital Projects	The Venue TIF	Total Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Investments	$ 292,060	$ 1,193,728	$ 17,636,704
Cash and Cash Equivalents with Escrow Agents	-	-	78,702
Intergovernmental Receivable	-	-	1,699,022
Revenue in Lieu of Taxes Receivable	-	247,478	247,478
Total Assets	$ 292,060	$ 1,441,206	$ 19,661,906
Liabilities			
Accounts Payable	$ -	$ 1,079	$ 4,534
Contracts Payable	-	-	2,771,690
Retainage Payable	-	-	78,702
Total Liabilities	-	1,079	2,854,926
Deferred Inflows of Resources			
Revenue in Lieu of Taxes	-	247,478	247,478
Unavailable Revenue	-	-	137,958
Total Deferred Inflows of Resources	-	247,478	385,436
Fund Balances			
Restricted	292,060	1,192,649	1,517,461
Committed	-	-	15,035,268
Assigned	-	-	6,775
Unassigned	-	-	(137,960)
Total Fund Balances (Deficit)	292,060	1,192,649	16,421,544
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 292,060	$ 1,441,206	$ 19,661,906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Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	$ 642,448	$ -	$ -	$ 642,448
Sales and Use Taxes	4,130,296	-	-	4,130,296
Other Local Taxes	4,043,271	-	-	4,043,271
Revenue in Lieu of Taxes	-	-	241,577	241,577
Special Assessments	-	340,704	-	340,704
Charges for Services	8,466,541	-	-	8,466,541
Licenses and Permits	346,180	-	-	346,180
Fines and Forfeitures	1,033,777	-	-	1,033,777
Intergovernmental	32,842,293	-	11,653,598	44,495,891
Investment Income	35,210	258	-	35,468
Miscellaneous	671,809	-	29,794	701,603
Total Revenues	52,211,825	340,962	11,924,969	64,477,756
Expenditures				
Current:				
General Government				
Legislative and Executive	9,487,819	5,215	-	9,493,034
Judicial Systems	2,729,143	-	-	2,729,143
Public Safety	9,103,929	-	-	9,103,929
Public Works	22,414,333	-	-	22,414,333
Health	700,450	-	-	700,450
Human Services	1,390,536	-	-	1,390,536
Capital Outlay	41,616	-	17,808,018	17,849,634
Debt Service				
Principal Retirement	299,809	1,511,070	-	1,810,879
Interest and Fiscal Charges	-	383,848	-	383,848
Total Expenditures	46,167,635	1,900,133	17,808,018	65,875,786
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,044,190	(1,559,171)	(5,883,049)	(1,398,030)
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	-	-	38,012	38,012
Issuance of OPWC Loans	-	-	377,000	377,000
Transfers In	-	1,559,306	5,000,000	6,559,306
Total Other Financing Sources (Uses)	-	1,559,306	5,415,012	6,974,318
Net Change in Fund Balances	6,044,190	135	(468,037)	5,576,288
Fund Balances Beginning of Year	39,638,925	149,959	16,889,581	56,678,465
Fund Balances End of Year	$ 45,683,115	$ 150,094	$ 16,421,544	$ 62,254,753

Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ 642,448
Sales and Use Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	-	66,643	-	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	170,843	2,448,585	-	2,042,570	848,622
Investment Income	-	-	-	-	-
Miscellaneous	-	-	-	37,415	81
Total Revenues	170,843	2,448,585	66,643	2,079,985	1,491,151
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	2,597,625	57,396	-	1,381,211
Public Works	-	-	-	1,177,601	-
Health	-	-	-	-	-
Human Services	169,607	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Total Expenditures	169,607	2,597,625	57,396	1,177,601	1,381,211
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,236	(149,040)	9,247	902,384	109,940
Net Change in Fund Balances	1,236	(149,040)	9,247	902,384	109,940
Fund Balances Beginning of Year	128,297	1,250,657	3,634	1,794,320	6,436,457
Fund Balances End of Year	$ 129,533	$ 1,101,617	$ 12,881	$ 2,696,704	$ 6,546,397

(continued)

Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Sales and Use Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	2,325	-	1,393,978	1,052,918
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	400,000	1,932,104	-	295,293	-
Investment Income	-	6,974	-	-	-
Miscellaneous	-	-	-	82,676	287,817
Total Revenues	400,000	1,941,403	-	1,771,947	1,340,735
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	1,047,807
Judicial Systems	-	-	-	1,317,668	-
Public Safety	-	-	13,108	-	-
Public Works	-	1,989,586	-	-	-
Health	-	-	-	-	-
Human Services	435,768	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Total Expenditures	435,768	1,989,586	13,108	1,317,668	1,047,807
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,768)	(48,183)	(13,108)	454,279	292,928
Net Change in Fund Balances	(35,768)	(48,183)	(13,108)	454,279	292,928
Fund Balances Beginning of Year	35,768	1,714,943	391,078	4,288,346	1,827,017
Fund Balances End of Year	$ -	$ 1,666,760	$ 377,970	$ 4,742,625	$ 2,119,945

Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Dog and Kennel	Motel Tax	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Sales and Use Taxes	-	-	-	-	4,130,296
Other Local Taxes	-	4,043,271	-	-	-
Charges for Services	731,338	-	820	-	8,650
Licenses and Permits	335	-	-	-	248,860
Fines and Forfeitures	4,062	-	-	-	58,462
Intergovernmental	-	-	-	-	16,364,280
Investment Income	-	-	-	-	11,670
Miscellaneous	44,838	-	-	-	46,273
Total Revenues	780,573	4,043,271	820	-	20,868,491
Expenditures					
Current:					
General Government					
Legislative and Executive	-	4,039,024	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	18,129,347
Health	700,450	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	41,616
Debt Service					
Principal Retirement	-	-	-	-	299,809
Total Expenditures	700,450	4,039,024	-	-	18,470,772
Excess (Deficiency) of Revenues Over (Under) Expenditures	80,123	4,247	820	-	2,397,719
Net Change in Fund Balances	80,123	4,247	820	-	2,397,719
Fund Balances Beginning of Year	851,886	803,219	52,416	428	7,839,483
Fund Balances End of Year	$ 932,009	$ 807,466	$ 53,236	$ 428	$ 10,237,202

(continued)

Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Municipal Road	Probate Court Conduct Business	Real Estate Assessment	Emergency Rental Assistance Grant	Law Library
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Sales and Use Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	3,830	4,852,910	-	9,890
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	200	-	275,839
Intergovernmental	760,904	-	-	785,161	196,921
Investment Income	-	-	-	-	-
Miscellaneous	-	-	110,958	-	58,847
Total Revenues	760,904	3,830	4,964,068	785,161	541,497
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	4,390,473	-	-
Judicial Systems	-	1,584	-	-	668,541
Public Safety	-	-	-	-	-
Public Works	1,117,799	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	785,161	-
Capital Outlay	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Total Expenditures	1,117,799	1,584	4,390,473	785,161	668,541
Excess (Deficiency) of Revenues Over (Under) Expenditures	(356,895)	2,246	573,595	-	(127,044)
Net Change in Fund Balances	(356,895)	2,246	573,595	-	(127,044)
Fund Balances Beginning of Year	1,742,666	6,629	3,872,751	-	506,023
Fund Balances End of Year	$ 1,385,771	$ 8,875	$ 4,446,346	$ -	$ 378,979

Stark County, Ohio

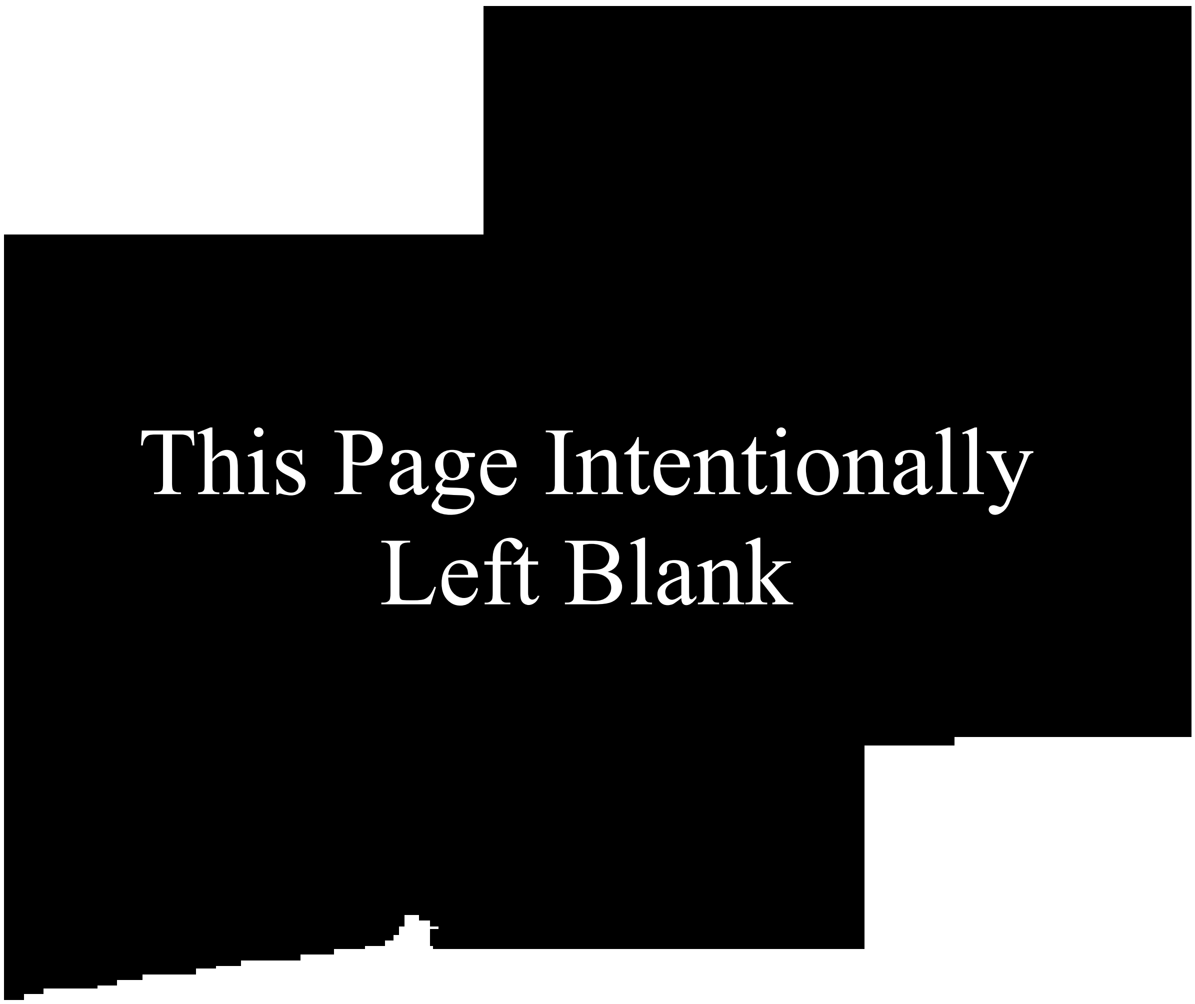
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	BOE Special Election Fund	OneOhio OPIOD Settlement	Other Public Safety	Other	Total Nonmajor Special Revenue Funds
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ 642,448
Sales and Use Taxes	-	-	-	-	4,130,296
Other Local Taxes	-	-	-	-	4,043,271
Charges for Services	-	-	206,065	137,174	8,466,541
Licenses and Permits	-	-	96,985	-	346,180
Fines and Forfeitures	-	624,842	50,703	19,669	1,033,777
Intergovernmental	-	-	6,568,420	28,590	32,842,293
Investment Income	-	-	16,146	420	35,210
Miscellaneous	-	-	2,904	-	671,809
Total Revenues	-	624,842	6,941,223	185,853	52,211,825
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	10,515	9,487,819
Judicial Systems	-	-	648,995	92,355	2,729,143
Public Safety	-	-	5,060,698	(6,109)	9,103,929
Public Works	-	-	-	-	22,414,333
Health	-	-	-	-	700,450
Human Services	-	-	-	-	1,390,536
Capital Outlay	-	-	-	-	41,616
Debt Service					
Principal Retirement	-	-	-	-	299,809
Total Expenditures	-	-	5,709,693	96,761	46,167,635
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	624,842	1,231,530	89,092	6,044,190
Net Change in Fund Balances	-	624,842	1,231,530	89,092	6,044,190
Fund Balances Beginning of Year	227,057	133,225	5,158,319	574,306	39,638,925
Fund Balances End of Year	$ 227,057	$ 758,067	$ 6,389,849	$ 663,398	$ 45,683,115

Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Fiscal Year Ended December 31, 2023

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total Nonmajor Debt Service Funds
Revenues			
Special Assessments	$ 340,704	$ -	$ 340,704
Investment Income	258	-	258
Total Revenues	340,962	-	340,962
Expenditures			
Current:			
General Government			
Legislative and Executive	5,215	-	5,215
Debt Service			
Principal Retirement	286,070	1,225,000	1,511,070
Interest and Fiscal Charges	49,542	334,306	383,848
Total Expenditures	340,827	1,559,306	1,900,133
Excess (Deficiency) of Revenues Over (Under) Expenditures	135	(1,559,306)	(1,559,171)
Other Financing Sources (Uses)			
Transfers In	-	1,559,306	1,559,306
Net Change in Fund Balances	135	-	135
Fund Balances Beginning of Year	34,890	115,069	149,959
Fund Balances End of Year	$ 35,025	$ 115,069	$ 150,094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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, 2023

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Revenues					
Revenue in Lieu of Taxes	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	11,653,598	-
Miscellaneous	-	-	-	-	29,794
Total Revenues	-	-	-	11,653,598	29,794
Expenditures					
Current:					
Capital Outlay	-	-	-	12,150,025	5,555,195
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	(496,427)	(5,525,401)
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	38,012
Issuance of OPWC Loans	-	-	-	377,000	-
Transfers In	-	-	-	-	5,000,000
Total Other Financing Sources (Uses)	-	-	-	377,000	5,038,012
Net Change in Fund Balances	-	-	-	(119,427)	(487,389)
Fund Balances (Deficit) Beginning of Year	6,775	14,382	18,370	(18,533)	15,522,657
Fund Balances (Deficit) End of Year	$ 6,775	$ 14,382	$ 18,370	$ (137,960)	$ 15,035,268

Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	JFS Capital Projects	The Venue TIF	Total Nonmajor Capital Projects Funds
Revenues			
Revenue in Lieu of Taxes	$ -	$ 241,577	$ 241,577
Intergovernmental	-	-	11,653,598
Miscellaneous	-	-	29,794
Total Revenues	-	241,577	11,924,969
Expenditures			
Current:			
Capital Outlay	-	102,798	17,808,018
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	138,779	(5,883,049)
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	-	-	38,012
Issuance of OPWC Loans	-	-	377,000
Transfers In	-	-	5,000,000
Total Other Financing Sources (Uses)	-	-	5,415,012
Net Change in Fund Balances	-	138,779	(468,037)
Fund Balances (Deficit) Beginning of Year	292,060	1,053,870	16,889,581
Fund Balances (Deficit) End of Year	$ 292,060	$ 1,192,649	$ 16,421,544

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, 2023

	Water	Sheriff's Webcheck	Totals
Assets			
Current Assets:			
Equity in Pooled Cash and Investments	$ 1,098,722	$ 307,652	$ 1,406,374
Accounts Receivable	83,148	-	83,148
Intergovernmental Receivable	-	24,504	24,504
Total Current Assets	1,181,870	332,156	1,514,026
Non-Current Assets:			
Non-Depreciable Capital Assets	2,410,288	-	2,410,288
Depreciable Capital Assets, Net	5,535,226	-	5,535,226
Total Non-Current Assets	7,945,514	-	7,945,514
Total Assets	9,127,384	332,156	9,459,540
Deferred Outflows of Resources			
Pension	140,560	-	140,560
OPEB	21,506	-	21,506
Total Deferred Outflows of Resources	162,066	-	162,066
Liabilities			
Current Liabilities:			
Accounts Payable	75,004	-	75,004
Accrued Wages	7,794	-	7,794
Intergovernmental Payable	1,362	-	1,362
Compensated Absences Payable	2,959	-	2,959
Total Current Liabilities	87,119	-	87,119
Long-Term Liabilities:			
Compensated Absences Payable - Net of Current Portion	8,619	-	8,619
Net Pension Liability	345,774	-	345,774
Net OPEB Liability	7,259	-	7,259
Total Long-Term Liabilities	361,652	-	361,652
Total Liabilities	448,771	-	448,771
Deferred Inflows of Resources			
Pension	6,619	-	6,619
OPEB	2,600	-	2,600
Total Deferred Inflows of Resources	9,219	-	9,219
Net Position			
Net Investment in Capital Assets	7,945,514	-	7,945,514
Unrestricted	885,946	332,156	1,218,102
Total Net Position	$ 8,831,460	$ 332,156	$ 9,163,616

Stark County, Ohio

Combining Statement of Revenues, Expenses and Changes in Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2023

	Water	Sheriff's Webcheck	Totals
Operating Revenues			
Charges for Services	$ 954,339	$ 24,088	$ 978,427
Other	288,675	5,116	293,791
Total Operating Revenues	1,243,014	29,204	1,272,218
Operating Expenses			
Personal Services	229,787	72,441	302,228
Contractual Services	901,828	-	901,828
Materials and Supplies	23,556	350	23,906
Depreciation	211,441	-	211,441
Other	6	9,805	9,811
Total Operating Expenses	1,366,618	82,596	1,449,214
Operating Income (Loss)	(123,604)	(53,392)	(176,996)
Non-Operating Revenues (Expenses)			
Intergovernmental	40,000	96,945	136,945
Income (Loss) Before Capital Contributions	(83,604)	43,553	(40,051)
Capital Contributions	2,274,129	-	2,274,129
Change in Net Position	2,190,525	43,553	2,234,078
Net Position Beginning of Year	6,640,935	288,603	6,929,538
Net Position End of Year	$ 8,831,460	$ 332,156	$ 9,163,616

Stark County, Ohio

Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2023

	Water	Sheriff's Webcheck	Totals
Cash Flows from Operating Activities			
Cash Received from Customers	$ 941,996	$ 24,088	$ 966,084
Cash Received from Other Operating Receipts	288,675	5,116	293,791
Cash Payments to Suppliers for Goods and Services	(23,556)	(350)	(23,906)
Cash Payments to Employees for Services and Benefits	(236,547)	(72,441)	(308,988)
Cash Payments for Contractual Services	(826,824)	-	(826,824)
Other Cash Payments	(6)	(12,643)	(12,649)
Net Cash Provided by (Used for) Operating Activities	143,738	(56,230)	87,508
Cash Flows from Noncapital Financing Activities			
Operating Grants	40,000	72,441	112,441
Cash Flows from Capital and Related Financing Activities			
Payment for Capital Acquisitions	(172,101)	-	(172,101)
Net Increase (Decrease) in Cash and Investments	11,637	16,211	27,848
Cash and Investments Beginning of Year	1,087,085	291,441	1,378,526
Cash and Investments End of Year	$ 1,098,722	$ 307,652	$ 1,406,374

	Water	Sheriff's Webcheck	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	$ (123,604)	$ (53,392)	$ (176,996)
Adjustments:			
Depreciation	211,441	-	211,441
(Increase) Decrease in Assets and Deferred Outflows:			
Accounts Receivable	(12,343)	-	(12,343)
Net OPEB Asset	37,690	-	37,690
Deferred Outflows - Pension/OPEB	(111,469)	-	(111,469)
Increase (Decrease) in Liabilities and Deferred Inflows:			
Accounts Payable	75,004	-	75,004
Accrued Wages	(2,471)	-	(2,471)
Intergovernmental Payable	(501)	(2,838)	(3,339)
Compensated Absences Payable	(13,622)	-	(13,622)
Deferred Inflows - Pension/OPEB	(163,001)	-	(163,001)
Net Pension Liability	239,355	-	239,355
Net OPEB Liability	7,259	-	7,259
Net Cash Provided by (Used For) Operating Activities	$ 143,738	$ (56,230)	$ 87,508

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, 2023

	Self Insurance	Workers' Compensation	Totals
Assets			
Current Assets:			
Equity in Pooled Cash and Investments	$ 4,574,851	$ 2,927,296	$ 7,502,147
Accounts Receivable	38,694	-	38,694
Intergovernmental Receivable	-	13,119	13,119
Total Current Assets	4,613,545	2,940,415	7,553,960
Deferred Outflows of Resources			
Pension	70,280	70,280	140,560
OPEB	10,753	10,753	21,506
Total Deferred Outflows of Resources	81,033	81,033	162,066
Liabilities			
Current Liabilities:			
Accounts Payable	24,742	-	24,742
Accrued Wages	7,965	7,584	15,549
Intergovernmental Payable	1,362	650,079	651,441
Claims Payable	2,105,004	23,092	2,128,096
Compensated Absences Payable	10,436	10,038	20,474
Total Current Liabilities	2,149,509	690,793	2,840,302
Long-Term Liabilities:			
Claims Payable - Net of Current Portion	-	41,792	41,792
Compensated Absences Payable - Net of Current Portion	32,350	32,210	64,560
Net Pension Liability	172,887	172,887	345,774
Net OPEB Liability	3,629	3,629	7,258
Total Long-Term Liabilities	208,866	250,518	459,384
Total Liabilities	2,358,375	941,311	3,299,686
Deferred Inflows of Resources			
Pension	3,345	3,345	6,690
OPEB	1,298	1,298	2,596
Total Deferred Inflows of Resources	4,643	4,643	9,286
Net Position			
Unrestricted	$ 2,331,560	$ 2,075,494	$ 4,407,054

Stark County, Ohio

Combining Statement of Revenues, Expenses and Changes in Net Position
All Internal Service Funds
For the Year Ended December 31, 2023

	Self Insurance	Workers' Compensation	Totals
Operating Revenues			
Charges for Services	$ 26,851,920	$ -	$ 26,851,920
Other	1,660,975	890,548	2,551,523
Total Operating Revenues	28,512,895	890,548	29,403,443
Operating Expenses			
Personal Services	190,629	181,393	372,022
Contractual Services	2,173,999	1,280,147	3,454,146
Claims	27,203,841	-	27,203,841
Other	55,229	-	55,229
Total Operating Expenses	29,623,698	1,461,540	31,085,238
Change in Net Position	(1,110,803)	(570,992)	(1,681,795)
Net Position Beginning of Year	3,442,363	2,646,486	6,088,849
Net Position End of Year	$ 2,331,560	$ 2,075,494	$ 4,407,054

Stark County, Ohio

Combining Statement of Cash Flows
All Internal Service Funds
For the Year Ended December 31, 2023

	Self Insurance	Workers' Compensation	Totals
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	$26,851,920	$ -	$26,851,920
Cash Received from Other Operating Receipts	1,644,715	664,022	2,308,737
Cash Payments to Employees for Services and Benefits	(164,439)	(154,522)	(318,961)
Cash Payments for Contractual Services	(2,156,378)	(130,231)	(2,286,609)
Cash Payments for Claims	(26,696,051)	-	(26,696,051)
Other Cash Payments	(55,229)	-	(55,229)
Net Cash Provided by (Used for) Operating Activities	(575,462)	379,269	(196,193)
Net Increase (Decrease) in Cash and Investments	(575,462)	379,269	(196,193)
Cash and Investments Beginning of Year	5,150,313	2,548,027	7,698,340
Cash and Investments End of Year	$ 4,574,851	$ 2,927,296	$ 7,502,147

	Self Insurance	Workers' Compensation	Totals
Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities			
Operating Loss	$ (1,110,803)	$ (570,992)	$ (1,681,795)
Adjustments:			
(Increase) Decrease in Assets and Deferred Outflows:			
Accounts Receivable	(16,260)	-	(16,260)
Prepaid Items	-	510,266	510,266
Intergovernmental Receivable	-	(3,424)	(3,424)
Net OPEB Asset	18,845	18,845	37,690
Deferred Outflows - Pension/OPEB	(55,750)	(55,750)	(111,500)
Increase (Decrease) in Liabilities and Deferred Inflows:			
Accounts Payable	17,621	(9,125)	8,496
Accrued Wages	601	581	1,182
Intergovernmental Payable	108	648,880	648,988
Claims Payable	507,790	(223,102)	284,688
Compensated Absences Payable	20,477	21,181	41,658
Deferred Inflows - Pension/OPEB	(81,397)	(81,397)	(162,794)
Net Pension Liability	119,677	119,677	239,354
Net OPEB Liability	3,629	3,629	7,258
Net Cash Provided by (Used For) Operating Activities	$ (575,462)	$ 379,269	$ (196,193)

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, OH

Combining Statement of Fiduciary Net Position
Private Purpose Trust Funds
December 31, 2023

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

Stark County, OH

Combining Statement of Net Position
Custodial Funds
December 31, 2023

	Undivided Taxes	Fiscal Agent	Court and Miscellaneous Safety	Other Custodial	Total
Assets					
Equity in Pooled Cash and Investments	$ 14,995,299	$ 14,102,001	$ 3,452,310	$ 340,179	$ 32,889,789
Cash and Cash Equivalents in Segregated Accounts	-	-	2,543,584	-	2,543,584
Intergovernmental Receivable	13,539,159	7,974	-	-	13,547,133
Taxes Receivable	552,408,021	8,236,605	-	-	560,644,626
Special Assessments Receivable	14,864,418	-	-	-	14,864,418
Total Assets	$ 595,806,897	$ 22,346,580	$ 5,995,894	$ 340,179	$ 624,489,550
Liabilities					
Accounts Payable	$ -	$ -	$ 53,348	$ -	$ 53,348
Intergovernmental Payable	28,534,458	-	5,824,764	340,179	34,699,401
Total Liabilities	28,534,458	-	5,878,112	340,179	34,752,749
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	471,573,339	7,102,720	-	-	478,676,059
Net Position					
Restricted Net Position for Individuals, Organizations & Other Governments	$ 95,699,100	$ 15,243,860	$ 117,782	$ -	$ 111,060,742

Stark County, OH

Combining Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
For the Year Ended December 31, 2023

	George C. Brissel	SCBDD Gifts & Donations	Total
Net Position Beginning of Year	$ 2,190	$ 125,450	$ 127,640
Net Position End of Year	$ 2,190	$ 125,450	$ 127,640

Stark County, OH

Combining Statement of Changes in Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Undivided Taxes	Fiscal Agent	Court and Miscellaneous Safety	Other Custodial	Total
Additions					
Intergovernmental	$ 31,253,154	$ -	$ 7,754	$ -	$ 31,260,908
Amounts Received as Fiscal Agent	-	37,250,995	-	-	37,250,995
Licenses, Permits & Fees for Other Governments	-	-	63,924,885	1,454,052	65,378,937
Fines & Forfeitures for Other Governments	-	-	5,140,987	-	5,140,987
Property Tax Collections for Other Governments	446,565,436	-	-	-	446,565,436
Special Assessment Collections for Other Governments	4,727,361	-	-	-	4,727,361
Sheriff Sale Collections for Other Governments	-	-	7,480,429	-	7,480,429
Amounts Received for Others	-	-	2,780,912	-	2,780,912
Other	-	-	1,214,685	-	1,214,685
Total Additions	482,545,951	37,250,995	80,549,652	1,454,052	601,800,650
Deductions					
Distributions as Fiscal Agent	-	38,291,676	-	-	38,291,676
Distributions of State Funds to Other Goverments	29,975,264	-	7,730	-	29,982,994
Licenses, Permits & Fees Distributions to Other Governments	-	-	63,933,228	1,454,052	65,387,280
Fines & Forfeitures Distributions to Other Governments	-	-	5,702,487	-	5,702,487
Property Tax Distributions to Other Governments	436,189,496	-	-	-	436,189,496
Special Assessment Distributions to Other Governments	5,674,055	-	-	-	5,674,055
Sheriff Sale Distributions to Other Governments	-	-	7,269,695	-	7,269,695
Other Distributions	-	-	3,602,753	-	3,602,753
Total Deductions	471,838,815	38,291,676	80,515,893	1,454,052	592,100,436
Change in Net Position	10,707,136	(1,040,681)	33,759	-	9,700,214
Net Position Beginning of Year	84,991,964	16,284,541	84,023	-	101,360,528
Net Position End of Year	$ 95,699,100	$ 15,243,860	$ 117,782	$ -	$ 111,060,742

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues				
Property and Other Local Taxes	$ 19,400,000	$ 19,400,000	$ 19,747,200	$ 347,200
Charges for Services	12,597,000	12,597,000	13,455,545	858,545
Licenses and Permits	41,000	41,000	42,085	1,085
Fines and Forfeitures	403,000	403,000	285,141	(117,859)
Intergovernmental	12,507,000	12,507,000	13,759,083	1,252,083
Interest	2,500,000	2,500,000	6,525,822	4,025,822
Rentals	665,000	665,000	661,589	(3,411)
Other	425,000	425,000	310,053	(114,947)
Total Revenues	48,538,000	48,538,000	54,786,518	6,248,518
Expenditures				
Current				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	2,276,169	2,327,069	2,154,432	172,637
Materials and Supplies	59,609	56,008	26,133	29,875
Contractual Services	9,003,194	9,425,694	9,232,220	193,474
Capital Outlay	55,393	55,393	40,049	15,344
Other	4,784,654	5,259,855	4,879,710	380,145
Total Commissioners' Office	16,179,019	17,124,019	16,332,544	791,475
County Auditor				
Personal Services	1,327,000	1,267,000	1,238,431	28,569
Materials and Supplies	9,000	8,900	8,857	43
Contractual Services	555,036	586,664	584,782	1,882
Capital Outlay	-	33,971	33,949	22
Other	7,500	2,000	1,926	74
Total County Auditor	1,898,536	1,898,535	1,867,945	30,590
County Treasurer				
Personal Services	978,000	978,000	847,978	130,022
Materials and Supplies	17,587	17,587	7,268	10,319
Contractual Services	402,207	401,708	348,744	52,964
Capital Outlay	12,500	12,500	7,081	5,419
Other	7,395	7,895	7,417	478
Total County Treasurer	1,417,689	1,417,690	1,218,488	199,202
Recorder				
Personal Services	529,000	529,000	444,408	84,592
Materials and Supplies	3,057	3,057	2,940	117
Contractual Services	15,100	15,100	14,179	921
Total Recorder	547,157	547,157	461,527	85,630
Prosecuting Attorney				
Personal Services	185,000	185,000	169,637	15,363
Other	75,372	75,372	75,372	-
Total Prosecuting Attorney	260,372	260,372	245,009	15,363
Board of Elections				
Personal Services	1,776,214	1,913,932	1,761,770	152,162
Materials and Supplies	197,343	247,396	244,370	3,026
Contractual Services	1,898,781	2,136,487	2,122,822	13,665
Capital Outlay	45,000	45,000	44,073	927
Other	43,710	46,710	46,492	218
Total Board of Elections	3,961,048	4,389,525	4,219,527	169,998

(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, 2023

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Data Processing				
Personal Services	$ 2,271,000	$ 2,287,500	$ 2,229,025	$ 58,475
Materials and Supplies	58,765	42,265	14,991	27,274
Contractual Services	1,668,014	1,668,014	1,488,082	179,932
Capital Outlay	265,100	341,843	81,843	260,000
Other	41,389	51,582	35,033	16,549
Total Data Processing	4,304,268	4,391,204	3,848,974	542,230
Buildings and Grounds Maintenance				
Personal Services	764,000	764,000	740,934	23,066
Materials and Supplies	992,254	992,254	952,220	40,034
Contractual Services	818,149	868,148	854,752	13,396
Capital Outlay	294,117	244,117	22,388	221,729
Other	3,000	3,000	165	2,835
Total Buildings and Grounds Maintenance	2,871,520	2,871,519	2,570,459	301,060
Total General Government - Legislative and Executive	31,439,609	32,900,021	30,764,473	2,135,548
General Government - Judicial				
Court of Appeals				
Materials and Supplies	182,441	202,442	201,938	504
Contractual Services	205,546	189,546	186,930	2,616
Capital Outlay	91,804	91,804	6,044	85,760
Other	23,045	19,045	15,322	3,723
Total Court of Appeals	502,836	502,837	410,234	92,603
Common Pleas Court				
Personal Services	4,783,414	4,882,214	4,825,893	56,321
Materials and Supplies	156,189	156,190	124,900	31,290
Contractual Services	937,236	937,236	764,679	172,557
Other	59,716	59,717	43,760	15,957
Total Common Pleas Court	5,936,555	6,035,357	5,759,232	276,125
Common Pleas Jury Division				
Personal Services	167,586	168,786	167,864	922
Total Common Pleas Jury Division	167,586	168,786	167,864	922
Juvenile Court				
Personal Services	3,493,000	3,472,939	3,408,518	64,421
Materials and Supplies	41,000	41,000	38,261	2,739
Contractual Services	293,060	312,060	298,026	14,034
Capital Outlay	7,289	8,351	8,350	1
Other	22,706	22,706	19,705	3,001
Total Juvenile Court	3,857,055	3,857,056	3,772,860	84,196
Probate Court				
Personal Services	1,151,000	1,166,988	1,166,224	764
Materials and Supplies	27,690	24,056	21,575	2,481
Contractual Services	89,053	74,198	73,612	586
Other	10,742	13,243	8,395	4,848
Total Probate Court	1,278,485	1,278,485	1,269,806	8,679
Clerk of Courts				
Personal Services	2,282,999	2,282,999	2,168,461	114,538
Materials and Supplies	81,787	81,787	81,787	-
Contractual Services	296,767	296,767	296,767	-
Capital Outlay	17,400	17,400	17,400	-
Other	868	868	868	-
Total Clerk of Courts	2,679,821	2,679,821	2,565,283	114,538

(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, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Public Defender				
Other	$ 500	$ 500	$ -	$ 500
Municipal Court				
Personal Services	359,081	330,081	290,557	39,524
Contractual Services	110,687	88,187	87,618	569
Total Municipal Court	469,768	418,268	378,175	40,093
Total General Government - Judicial	14,892,606	14,941,110	14,323,454	617,656
Public Safety				
Sheriff				
Personal Services	182,000	182,000	160,757	21,243
Materials and Supplies	13,600	13,600	13,600	-
Contractual Services	79,824	354,824	328,279	26,545
Other	54,830	54,831	54,831	-
Total Sheriff	330,254	605,255	557,467	47,788
Coroner				
Personal Services	824,000	740,000	691,796	48,204
Materials and Supplies	33,305	23,304	16,904	6,400
Contractual Services	285,753	379,753	361,659	18,094
Other	5,947	5,947	2,712	3,235
Total Coroner	1,149,005	1,149,004	1,073,071	75,933
Total Public Safety	1,479,259	1,754,259	1,630,538	123,721
Human Services				
Veteran's Service Commission				
Personal Services	1,518,000	1,518,000	1,374,332	143,668
Materials and Supplies	106,347	106,347	89,487	16,860
Contractual Services	228,862	228,862	184,592	44,270
Capital Outlay	30,712	30,712	24,712	6,000
Other	919,123	934,723	844,975	89,748
Total Human Services	2,803,044	2,818,644	2,518,098	300,546
Debt Service				
Principal Retirement	1,560,000	694	-	694
Total Expenditures	52,174,518	52,414,728	49,236,563	3,178,165
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,636,518)	(3,876,728)	5,549,955	9,426,683
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	24,571	24,571
Transfers Out	-	(6,559,306)	(6,559,306)	-
Total Other Financing Sources (Uses)	-	(6,559,306)	(6,534,735)	24,571
Net Change in Fund Balance	(3,636,518)	(10,436,034)	(984,780)	9,451,254
Fund Balance (Deficit) at Beginning of Year	29,354,923	29,354,923	29,354,923	-
Prior Year Encumbrances Appropriated	3,560,532	3,560,532	3,560,532	-
Fund Balance (Deficit) at End of Year	$ 29,278,937	$ 22,479,421	$ 31,930,675	$ 9,451,254

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	$ 33,784,990	$ 33,784,990	$ 33,617,973	$ (167,017)
Charges for Services	962,300	962,300	1,193,140	230,840
Intergovernmental	13,432,005	13,432,005	16,714,715	3,282,710
Other	1,536,636	1,536,636	1,676,492	139,856
Total Revenues	49,715,931	49,715,931	53,202,320	3,486,389
Expenditures				
Current				
Health				
Health Dept				
Personal Services	25,508,767	25,908,767	25,569,336	339,431
Materials and Supplies	1,098,915	1,115,746	907,593	208,153
Contractual Services	3,627,219	3,859,967	3,212,719	647,248
Capital Outlay	1,435,991	1,464,615	1,028,674	435,941
Other	28,786,398	28,108,197	25,815,238	2,292,959
Total Expenditures	60,457,290	60,457,292	56,533,560	3,923,732
Net Change in Fund Balance	(10,741,359)	(10,741,361)	(3,331,240)	7,410,121
Fund Balance (Deficit) at Beginning of Year	60,614,634	60,614,634	60,614,634	-
Prior Year Encumbrances Appropriated	558,090	558,090	558,090	-
Fund Balance (Deficit) at End of Year	$ 50,431,365	$ 50,431,363	$ 57,841,484	$ 7,410,121

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	$ 6,666,012	$ 6,666,012	$ 6,653,849	$ (12,163)
Intergovernmental	23,132,134	23,132,134	24,580,877	1,448,743
Other	792,032	792,032	403,138	(388,894)
Total Revenues	30,590,178	30,590,178	31,637,864	1,047,686
Expenditures				
Current				
Health				
Health Dept				
Personal Services	4,732,270	4,732,269	4,675,808	56,461
Materials and Supplies	59,590	59,589	38,568	21,021
Contractual Services	29,698,331	28,698,331	28,561,679	136,652
Capital Outlay	66,215	66,215	59,147	7,068
Other	2,809,319	2,309,318	2,171,814	137,504
Total Expenditures	37,365,725	35,865,722	35,507,016	358,706
Net Change in Fund Balance	(6,775,547)	(5,275,544)	(3,869,152)	1,406,392
Fund Balance (Deficit) at Beginning of Year	9,370,244	9,370,244	9,370,244	-
Prior Year Encumbrances Appropriated	4,795,828	4,795,828	4,795,828	-
Fund Balance (Deficit) at End of Year	$ 7,390,525	$ 8,890,528	$ 10,296,920	$ 1,406,392

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	$ 12,000,000	$ 12,000,000	$ 12,003,569	$ 3,569
Charges for Services	1,200,000	1,200,000	1,288,656	88,656
Intergovernmental	13,305,000	13,305,000	16,590,599	3,285,599
Other	175,000	175,000	164,702	(10,298)
Total Revenues	26,680,000	26,680,000	30,047,526	3,367,526
Expenditures				
Current				
Human Services				
Human Services Dept				
Personal Services	4,840,000	5,260,000	5,248,800	11,200
Materials and Supplies	73,013	73,013	44,914	28,099
Contractual Services	9,459,573	11,429,571	11,236,333	193,238
Capital Outlay	30,000	30,000	1,024	28,976
Other	14,477,239	15,457,238	15,123,706	333,532
Total Expenditures	28,879,825	32,249,822	31,654,777	595,045
Net Change in Fund Balance	(2,199,825)	(5,569,822)	(1,607,251)	3,962,571
Fund Balance (Deficit) at Beginning of Year	27,991,496	27,991,496	27,991,496	-
Prior Year Encumbrances Appropriated	2,469,822	2,469,822	2,469,822	-
Fund Balance (Deficit) at End of Year	$ 28,261,493	$ 24,891,496	$ 28,854,067	$ 3,962,571

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	$ -	$ -	$ 621	$ 621
Intergovernmental	36,950,000	36,950,000	37,263,319	313,319
Other	1,200,000	1,200,000	1,347,751	147,751
Total Revenues	38,150,000	38,150,000	38,611,691	461,691
Expenditures				
Current				
Human Services				
Human Services Dept				
Personal Services	29,100,000	29,080,125	29,080,125	-
Materials and Supplies	359,940	439,940	389,526	50,414
Contractual Services	7,927,322	8,613,327	8,551,153	62,174
Capital Outlay	59,260	159,260	142,436	16,824
Other	1,565,492	2,419,364	2,419,364	-
Total Expenditures	39,012,014	40,712,016	40,582,604	129,412
Net Change in Fund Balance	(862,014)	(2,562,016)	(1,970,913)	591,103
Fund Balance (Deficit) at Beginning of Year	1,153,098	1,153,098	1,153,098	-
Prior Year Encumbrances Appropriated	1,762,017	1,762,017	1,762,017	-
Fund Balance (Deficit) at End of Year	$ 2,053,101	$ 353,099	$ 944,202	$ 591,103

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, 2023

	Budgeted Amounts			Variance with Final Budget Positive
	Original	Final	Actual	(Negative)
Revenues				
Property and Other Local Taxes	$ 34,000,000	$ 34,000,000	$ 37,818,666	$ 3,818,666
Charges for Services	-	-	83,177	83,177
Intergovernmental	-	-	2,905	2,905
Other	-	-	361,888	361,888
Total Revenues	34,000,000	34,000,000	38,266,636	4,266,636
Expenditures				
Current				
General Government - Legislative and Executive				
Commissioners' Office				
Contractual Services	317,258	74,760	74,760	-
Capital Outlay	418,341	918,591	918,591	-
Total General Government - Legislative and Executive	735,599	993,351	993,351	-
General Government - Judicial				
Common Pleas Court				
Materials and Supplies	18,119	9,775	8,433	1,342
Contractual Services	55,090	61,434	60,858	576
Capital Outlay	156,405	158,406	157,076	1,330
Total Common Pleas Court	229,614	229,615	226,367	3,248
Family Court				
Materials and Supplies	19,061	13,625	13,625	-
Contractual Services	25,911	4,532	4,532	-
Capital Outlay	12,202	39,017	39,017	-
Total Family Court	57,174	57,174	57,174	-
Total General Government - Judicial	286,788	286,789	283,541	3,248
Public Safety				
Prosecuting Attorney				
Personal Services	5,158,000	5,158,000	4,556,859	601,141
Materials and Supplies	51,733	51,733	32,286	19,447
Contractual Services	105,000	105,000	94,044	10,956
Other	123,328	123,512	47,218	76,294
Total Prosecuting Attorney	5,438,061	5,438,245	4,730,407	707,838
Public Defender				
Personal Services	2,520,000	2,520,000	2,433,203	86,797
Materials and Supplies	13,426	13,426	12,824	602
Contractual Services	26,101	26,101	25,390	711
Capital Outlay	10,830	8,171	8,171	-
Other	24,018	26,677	23,500	3,177
Total Public Defender	2,594,375	2,594,375	2,503,088	91,287
Sheriff				
Personal Services	$ 19,470,000	$ 19,370,000	$ 17,357,650	$ 2,012,350
Materials and Supplies	1,632,061	1,732,061	1,664,557	67,504
Contractual Services	4,967,823	4,907,824	4,769,382	138,442
Capital Outlay	1,414,950	1,414,951	1,397,380	17,571
Other	162,922	222,921	194,449	28,472
Total Sheriff	27,647,756	27,647,757	25,383,418	2,264,339
Total Public Safety	35,680,192	35,680,377	32,616,913	3,063,464
Total Expenditures	36,702,579	36,960,517	33,893,805	3,066,712
Net Change in Fund Balance	(2,702,579)	(2,960,517)	4,372,831	7,333,348
Fund Balance (Deficit) at Beginning of Year	26,135,431	26,135,431	26,135,431	-
Prior Year Encumbrances Appropriated	2,403,615	2,403,615	2,403,615	-
Fund Balance (Deficit) at End of Year	$ 25,836,467	$ 25,578,529	$ 32,911,877	$ 7,333,348

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - ARP State and Local LFR Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
Revenues				
Interest	$ -	$ -	$ 205,842	$ 205,842
Expenditures				
Current				
General Government - Legislative and Executive				
Contractual Services	4,400	26,906	26,756	150
Public Works				
Capital Outlay	-	3,284,950	2,274,129	1,010,821
Total Expenditures	4,400	3,311,856	2,300,885	1,010,971
Net Change in Fund Balance	(4,400)	(3,311,856)	(2,095,043)	1,216,813
Fund Balance (Deficit) at Beginning of Year	68,921,022	68,921,022	68,921,022	-
Prior Year Encumbrances Appropriated	4,400	4,400	4,400	-
Fund Balance (Deficit) at End of Year	$ 68,921,022	$ 65,613,566	$ 66,830,379	$ 1,216,813

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity
Budget and Actual (Non-GAAP Basis) - Sewer
For the Fiscal Year Ended December 31, 2023

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	$ 39,000,000	$ 39,000,000	$ 28,437,635	$ (10,562,365)
Other Operating Revenues	-	-	286,087	286,087
Total Revenues	39,000,000	39,000,000	28,723,722	(10,276,278)
Expenses				
Personal Services	6,850,000	7,225,000	7,174,042	50,958
Contractual Services	18,725,926	22,227,740	22,146,569	81,171
Materials and Supplies	1,873,522	2,223,520	1,884,822	338,698
Capital Outlay	19,175,781	21,050,781	16,447,695	4,603,086
Other Operating Expenses	147,151	147,150	96,226	50,924
Total Expenses	46,772,380	52,874,191	47,749,354	5,124,837
Operating Income (Loss)	(7,772,380)	(13,874,191)	(19,025,632)	(5,151,441)
Non-Operating Revenues (Expenses)				
Principal Retirement	(5,203,654)	(4,827,158)	(2,858,849)	1,968,309
Interest and Fiscal Charges	(78,934)	(78,934)	(242,707)	(163,773)
Special Assessments	16,808	18,648	82,896	64,248
Advances Out	(750)	(750)	(750)	-
Total Non-Operating Revenues (Expenses)	(5,266,530)	(4,888,194)	(3,019,410)	1,868,784
Change in Fund Equity	(13,038,910)	(18,762,385)	(22,045,042)	(3,282,657)
Fund Equity Beginning of Year	25,898,066	25,898,066	25,898,066	-
Prior Year Encumbrances Appropriated	13,038,910	13,038,910	13,038,910	-
Fund Equity End of Year	$ 25,898,066	$ 20,174,591	$ 16,891,934	$ (3,282,657)

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, 2023

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 2,700,000	$ 2,443,732	$ (256,268)
Other	-	1,892	1,892
Total Revenues	2,700,000	2,445,624	(254,376)
Expenditures			
Current			
General Government - Judicial			
Personal Services	2,753,000	2,688,887	64,113
Materials and Supplies	93,961	61,083	32,878
Contractual Services	308,828	307,279	1,549
Capital Outlay	28,417	26,920	1,497
Other	9,159	9,159	-
Total Expenditures	3,193,365	3,093,328	100,037
Net Change in Fund Balance	(493,365)	(647,704)	(154,339)
Fund Balance (Deficit) at Beginning of Year	2,975,442	2,975,442	-
Prior Year Encumbrances Appropriated	50,365	50,365	-
Fund Balance (Deficit) at End of Year	$ 2,532,442	$ 2,378,103	$ (154,339)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Recorder's Equipment		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Charges for Services	$ 400,000	$ 294,049	$ (105,951)
Expenditures			
Current			
General Government - Legislative and Executive			
Materials and Supplies	10,293	5,676	4,617
Contractual Services	221,551	194,011	27,540
Capital Outlay	7,727	5,886	1,841
Other	5,000	1,980	3,020
Total Expenditures	244,571	207,553	37,018
Net Change in Fund Balance	155,429	86,496	(68,933)
Fund Balance (Deficit) at Beginning of Year	580,242	580,242	-
Prior Year Encumbrances Appropriated	26,571	26,571	-
Fund Balance (Deficit) at End of Year	$ 762,242	$ 693,309	$ (68,933)

	Unclaimed Money		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Other	$ -	$ 743,537	$ 743,537
Expenditures			
Current			
General Government - Legislative and Executive			
Other	430,400	430,400	-
Net Change in Fund Balance	(430,400)	313,137	743,537
Fund Balance (Deficit) at Beginning of Year	2,186,250	2,186,250	-
Prior Year Encumbrances Appropriated	130,401	130,401	-
Fund Balance (Deficit) at End of Year	$ 1,886,251	$ 2,629,788	$ 743,537

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, 2023

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 900,000	$ 907,044	$ 7,044
Expenditures			
Current			
Public Safety			
Personal Services	799,200	781,102	18,098
Materials and Supplies	34,752	20,722	14,030
Contractual Services	203,997	159,739	44,258
Capital Outlay	40,000	36,318	3,682
Other	2,535	2,243	292
Total Expenditures	1,080,484	1,000,124	80,360
Net Change in Fund Balance	(180,484)	(93,080)	87,404
Fund Balance (Deficit) at Beginning of Year	2,068,491	2,068,491	-
Prior Year Encumbrances Appropriated	30,484	30,484	-
Fund Balance (Deficit) at End of Year	$ 1,918,491	$ 2,005,895	$ 87,404

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, 2023

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 5,000,000	$ 4,787,053	$ (212,947)
Intergovernmental	800,000	641,940	(158,060)
Other	6,000	18,570	12,570
Total Revenues	5,806,000	5,447,563	(358,437)
Expenditures			
Current			
Public Safety			
Personal Services	6,475,000	5,896,435	578,565
Materials and Supplies	131,304	101,238	30,066
Contractual Services	612,447	465,797	146,650
Capital Outlay	55,000	-	55,000
Other	13,621	7,000	6,621
Total Expenditures	7,287,372	6,470,470	816,902
Net Change in Fund Balance	(1,481,372)	(1,018,057)	463,315
Fund Balance (Deficit) at Beginning of Year	3,372,757	3,372,757	-
Prior Year Encumbrances Appropriated	122,302	122,302	-
Fund Balance (Deficit) at End of Year	$ 2,013,687	$ 2,477,002	$ 463,315

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Rotary Abstract Fee		Variance with Final Budget Positive (Negative)
	Final	Actual	
Fund Balance (Deficit) at Beginning of Year	$ 2,493	$ 2,493	$ -
Fund Balance (Deficit) at End of Year	$ 2,493	$ 2,493	$ -

	Forfeiture of Subdivision Bond		Variance with Final Budget Positive (Negative)
	Final	Actual	
Fund Balance (Deficit) at Beginning of Year	$ 57,811	$ 57,811	$ -
Fund Balance (Deficit) at End of Year	$ 57,811	$ 57,811	$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Victim Assistance Final	*Victim Assistance* Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$ 183,032	$ 182,274	$ (758)
Expenditures			
Current			
Human Services			
Personal Services	173,445	173,445	-
Net Change in Fund Balance	9,587	8,829	(758)
Fund Balance (Deficit) at Beginning of Year	89,976	89,976	-
Fund Balance (Deficit) at End of Year	$ 99,563	$ 98,805	$ (758)

	Youth Services Final	*Youth Services* Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$ 2,497,365	$ 2,448,585	$ (48,780)
Expenditures			
Current			
Public Safety			
Personal Services	1,726,299	1,559,117	167,182
Materials and Supplies	36,443	17,544	18,899
Contractual Services	1,889,348	1,783,545	105,803
Other	75,717	69,886	5,831
Total Expenditures	3,727,807	3,430,092	297,715
Net Change in Fund Balance	(1,230,442)	(981,507)	248,935
Fund Balance (Deficit) at Beginning of Year	912,321	912,321	-
Prior Year Encumbrances Appropriated	472,532	472,532	-
Fund Balance (Deficit) at End of Year	$ 154,411	$ 403,346	$ 248,935

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Pass Through Grants		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Charges for Services	$ 71,135	$ 66,392	$ (4,743)
Expenditures			
Current			
Public Safety			
Other	71,135	71,135	-
Net Change in Fund Balance	-	(4,743)	(4,743)
Fund Balance (Deficit) at Beginning of Year	42,434	42,434	-
Fund Balance (Deficit) at End of Year	$ 42,434	$ 37,691	$ (4,743)

	HOME Program		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Intergovernmental	$ 6,498,570	$ 2,039,643	$ (4,458,927)
Other	-	95,560	95,560
Total Revenues	6,498,570	2,135,203	(4,363,367)
Expenditures			
Current			
Public Works			
Contractual Services	6,798,690	1,911,576	4,887,114
Net Change in Fund Balance	(300,120)	223,627	523,747
Fund Balance (Deficit) at Beginning of Year	(664,807)	(664,807)	-
Prior Year Encumbrances Appropriated	964,927	964,927	-
Fund Balance (Deficit) at End of Year	$ -	$ 523,747	$ 523,747

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, 2023

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	$ 600,000	$ 642,448	$ 42,448
Intergovernmental	800,000	848,475	48,475
Other	-	81	81
Total Revenues	1,400,000	1,491,004	91,004
Expenditures			
Current			
Public Safety			
Personal Services	830,000	685,248	144,752
Materials and Supplies	35,809	35,496	313
Contractual Services	380,350	344,492	35,858
Capital Outlay	619,441	592,128	27,313
Other	35,609	23,950	11,659
Total Expenditures	1,901,209	1,681,314	219,895
Net Change in Fund Balance	(501,209)	(190,310)	310,899
Fund Balance (Deficit) at Beginning of Year	5,860,200	5,860,200	-
Prior Year Encumbrances Appropriated	501,209	501,209	-
Fund Balance (Deficit) at End of Year	$ 5,860,200	$ 6,171,099	$ 310,899

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Child Assault Prosecution		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Intergovernmental	$ 400,000	$ 400,000	$ -
Expenditures			
Current			
Human Services			
Personal Services	435,768	435,768	-
Net Change in Fund Balance	(35,768)	(35,768)	-
Fund Balance (Deficit) at Beginning of Year	35,768	35,768	-
Fund Balance (Deficit) at End of Year	$ -	$ -	$ -

	Community Development		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Charges for Services	$ -	$ 2,325	$ 2,325
Intergovernmental	3,424,018	1,942,607	(1,481,411)
Interest	-	6,974	6,974
Other	-	39,826	39,826
Total Revenues	3,424,018	1,991,732	(1,432,286)
Expenditures			
Current			
Public Works			
Contractual Services	3,538,194	2,465,777	1,072,417
Capital Outlay	9,750	-	9,750
Other	15,965	4,991	10,974
Total Expenditures	3,563,909	2,470,768	1,093,141
Net Change in Fund Balance	(139,891)	(479,036)	(339,145)
Fund Balance (Deficit) at Beginning of Year	174,557	174,557	-
Prior Year Encumbrances Appropriated	209,743	209,743	-
Fund Balance (Deficit) at End of Year	$ 244,409	$ (94,736)	$ (339,145)

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, 2023

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 16,000	$ -	$ (16,000)
Expenditures			
Current			
Public Safety			
Personal Services	15,506	13,215	2,291
Other	1,087	1,087	-
Total Expenditures	16,593	14,302	2,291
Net Change in Fund Balance	(593)	(14,302)	(13,709)
Fund Balance (Deficit) at Beginning of Year	390,987	390,987	-
Prior Year Encumbrances Appropriated	1,087	1,087	-
Fund Balance (Deficit) at End of Year	$ 391,481	$ 377,772	$ (13,709)

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, 2023

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 1,305,800	$ 1,411,544	$ 105,744
Intergovernmental	39,564	287,989	248,425
Other	96,100	82,676	(13,424)
Total Revenues	1,441,464	1,782,209	340,745
Expenditures			
Current			
General Government - Judicial			
Personal Services	1,138,544	799,626	338,918
Materials and Supplies	60,308	29,589	30,719
Contractual Services	782,574	474,294	308,280
Capital Outlay	563,701	560,692	3,009
Other	231,497	230,038	1,459
Total Expenditures	2,776,624	2,094,239	682,385
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,335,160)	(312,030)	1,023,130
Other Financing Sources (Uses)			
Advances In	-	160,500	160,500
Advances Out	(110,500)	(110,500)	-
Total Other Financing Sources (Uses)	(110,500)	50,000	160,500
Net Change in Fund Balance	(1,445,660)	(262,030)	1,183,630
Fund Balance (Deficit) at Beginning of Year	3,450,205	3,450,205	-
Prior Year Encumbrances Appropriated	349,679	349,679	-
Fund Balance (Deficit) at End of Year	$ 2,354,224	$ 3,537,854	$ 1,183,630

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, 2023

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 1,291,000	$ 1,034,168	$ (256,832)
Other	230,000	281,118	51,118
Total Revenues	1,521,000	1,315,286	(205,714)
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	1,268,000	772,610	495,390
Materials and Supplies	13,000	2,300	10,700
Contractual Services	625,597	320,452	305,145
Capital Outlay	17,000	-	17,000
Other	119,554	5,426	114,128
Total Expenditures	2,043,151	1,100,788	942,363
Net Change in Fund Balance	(522,151)	214,498	736,649
Fund Balance (Deficit) at Beginning of Year	1,724,835	1,724,835	-
Prior Year Encumbrances Appropriated	65,551	65,551	-
Fund Balance (Deficit) at End of Year	$ 1,268,235	$ 2,004,884	$ 736,649

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Dog and Kennel		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Charges for Services	$ 840,000	$ 713,730	$ (126,270)
Licenses and Permits	-	335	335
Fines and Forfeitures	6,500	4,062	(2,438)
Other	50,000	55,537	5,537
Total Revenues	896,500	773,664	(122,836)
Expenditures			
Current			
Health			
Personal Services	474,000	423,378	50,622
Materials and Supplies	223,955	97,328	126,627
Contractual Services	376,096	239,484	136,612
Capital Outlay	132,520	72,520	60,000
Other	5,257	2,500	2,757
Total Expenditures	1,211,828	835,210	376,618
Net Change in Fund Balance	(315,328)	(61,546)	253,782
Fund Balance (Deficit) at Beginning of Year	669,886	669,886	-
Prior Year Encumbrances Appropriated	234,828	234,828	-
Fund Balance (Deficit) at End of Year	$ 589,386	$ 843,168	$ 253,782

	Motel Tax		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Other Local Taxes	$ 4,500,000	$ 4,037,922	$ (462,078)
Expenditures			
Current			
General Government - Legislative and Executive			
Other	4,500,000	4,039,024	460,976
Net Change in Fund Balance	-	(1,102)	(1,102)
Fund Balance (Deficit) at Beginning of Year	6,524	6,524	-
Fund Balance (Deficit) at End of Year	$ 6,524	$ 5,422	$ (1,102)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Immobilization and Impoundment		Variance with
	Final	Actual	Final Budget Positive (Negative)
Revenues			
Charges for Services	$ -	$ 820	$ 820
Net Change in Fund Balance	-	820	820
Fund Balance (Deficit) at Beginning of Year	52,416	52,416	-
Fund Balance (Deficit) at End of Year	$ 52,416	$ 53,236	$ 820

	In - Home Detention		Variance with
	Final	Actual	Final Budget Positive (Negative)
Fund Balance (Deficit) at Beginning of Year	$ 428	$ 428	$ -
Fund Balance (Deficit) at End of Year	$ 428	$ 428	$ -

	OneOhio OPIOD Settlement		Variance with
	Final	Actual	Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	$ -	$ 602,358	$ 602,358
Net Change in Fund Balance	-	602,358	602,358
Fund Balance (Deficit) at Beginning of Year	133,225	133,225	-
Fund Balance (Deficit) at End of Year	$ 133,225	$ 735,583	$ 602,358

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, 2023

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Tax	$ 4,000,000	$ 4,130,296	$ 130,296
Charges for Services	8,200	8,650	450
Licenses and Permits	200,000	248,860	48,860
Fines and Forfeitures	65,000	59,294	(5,706)
Intergovernmental	15,700,000	16,302,720	602,720
Interest	500	11,670	11,170
Other	50,000	47,731	(2,269)
Total Revenues	20,023,700	20,809,221	785,521
Expenditures			
Current			
Public Works			
Personal Services	6,527,000	6,076,410	450,590
Materials and Supplies	2,755,959	2,611,452	144,507
Contractual Services	3,453,495	3,326,538	126,957
Capital Outlay	12,684,006	12,485,153	198,853
Other	63,416	49,440	13,976
Total Public Works	25,483,876	24,548,993	934,883
Debt Service			
Principal Retirement	300,000	299,809	191
Total Expenditures	25,783,876	24,848,802	935,074
Net Change in Fund Balance	(5,760,176)	(4,039,581)	1,720,595
Fund Balance (Deficit) at Beginning of Year	777,690	777,690	-
Prior Year Encumbrances Appropriated	5,001,876	5,001,876	-
Fund Balance (Deficit) at End of Year	$ 19,390	$ 1,739,985	$ 1,720,595

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Municipal Road		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Intergovernmental	$ 725,000	$ 759,834	$ 34,834
Expenditures			
Current			
Public Works			
Contractual Services	21,703	21,703	-
Capital Outlay	1,603,468	1,603,468	-
Total Expenditures	1,625,171	1,625,171	-
Net Change in Fund Balance	(900,171)	(865,337)	34,834
Fund Balance (Deficit) at Beginning of Year	719,674	719,674	-
Prior Year Encumbrances Appropriated	900,171	900,171	-
Fund Balance (Deficit) at End of Year	$ 719,674	$ 754,508	$ 34,834

	Probate Court Conduct of Business		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Charges for Services	$ 3,500	$ 3,830	$ 330
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	2,347	2,336	11
Contractual Services	1,094	226	868
Other	250	-	250
Total Expenditures	3,691	2,562	1,129
Net Change in Fund Balance	(191)	1,268	1,459
Fund Balance (Deficit) at Beginning of Year	6,441	6,441	-
Prior Year Encumbrances Appropriated	191	191	-
Fund Balance (Deficit) at End of Year	$ 6,441	$ 7,900	$ 1,459

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Real Estate Assessment		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Charges for Services	$ 4,750,000	$ 4,852,910	$ 102,910
Fines and Forfeitures	-	200	200
Other	15,500	89,958	74,458
Total Revenues	4,765,500	4,943,068	177,568
Expenditures			
Current			
General Government - Legislative and Executive			
Personal Services	3,587,494	3,474,944	112,550
Materials and Supplies	27,876	24,120	3,756
Contractual Services	1,158,653	1,064,838	93,815
Capital Outlay	62,175	62,112	63
Other	64,495	62,104	2,391
Total Expenditures	4,900,693	4,688,118	212,575
Net Change in Fund Balance	(135,193)	254,950	390,143
Fund Balance (Deficit) at Beginning of Year	3,992,080	3,992,080	-
Prior Year Encumbrances Appropriated	73,699	73,699	-
Fund Balance (Deficit) at End of Year	$ 3,930,586	$ 4,320,729	$ 390,143

	Sheriff's Litter Patrol		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Intergovernmental	$ 95,000	$ 96,000	$ 1,000
Other	-	709	709
Total Revenues	95,000	96,709	1,709
Expenditures			
Current			
Public Safety			
Personal Services	90,000	79,647	10,353
Materials and Supplies	5,301	5,224	77
Total Expenditures	95,301	84,871	10,430
Net Change in Fund Balance	(301)	11,838	12,139
Fund Balance (Deficit) at Beginning of Year	33,451	33,451	-
Prior Year Encumbrances Appropriated	301	301	-
Fund Balance (Deficit) at End of Year	$ 33,451	$ 45,590	$ 12,139

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Adult Probation		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Charges for Services	$ 30,000	$ 57,316	$ 27,316
Intergovernmental	2,705,602	2,705,601	(1)
Total Revenues	2,735,602	2,762,917	27,315
Expenditures			
Current			
Public Safety			
Personal Services	2,282,924	2,151,924	131,000
Materials and Supplies	270,691	217,638	53,053
Contractual Services	678,580	557,353	121,227
Other	15,202	14,123	1,079
Total Expenditures	3,247,397	2,941,038	306,359
Excess (Deficiency) of Revenues Over (Under) Expenditures	(511,795)	(178,121)	333,674
Other Financing Sources (Uses)			
Advances In	110,500	110,500	-
Advances Out	(110,500)	(110,500)	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(511,795)	(178,121)	333,674
Fund Balance (Deficit) at Beginning of Year	642,244	642,244	-
Prior Year Encumbrances Appropriated	38,359	38,359	-
Fund Balance (Deficit) at End of Year	$ 168,808	$ 502,482	$ 333,674

	Emergency Rental Assistance		Variance with Final Budget Positive (Negative)
	Final	Actual	
Expenditures			
Current			
Human Services			
Other	$ 785,160	$ 785,160	$ -
Net Change in Fund Balance	(785,160)	(785,160)	-
Fund Balance (Deficit) at Beginning of Year	785,160	785,160	-
Fund Balance (Deficit) at End of Year	$ -	$ -	$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis) - Bureau of Justice Assistance Block Grant
For the Year Ended December 31, 2023

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$ 2,780,830	$ 2,777,832	$ (2,998)
Interest	-	1,621	1,621
Total Revenues	2,780,830	2,779,453	(1,377)
Expenditures			
Current			
Public Safety			
Personal Services	1,295,881	427,288	868,593
Materials and Supplies	38,200	31,212	6,988
Contractual Services	1,230,144	42,266	1,187,878
Capital Outlay	485,804	450,979	34,825
Other	65,503	65,503	-
Total Expenditures	3,115,532	1,017,248	2,098,284
Net Change in Fund Balance	(334,702)	1,762,205	2,096,907
Fund Balance (Deficit) at Beginning of Year	1,143,185	1,143,185	-
Prior Year Encumbrances Appropriated	97,398	97,398	-
Fund Balance (Deficit) at End of Year	$ 905,881	$ 3,002,788	$ 2,096,907

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Disaster Services - HAZMAT		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Fines and Forfeitures	$ 3,000	$ 31,399	$ 28,399
Intergovernmental	80,000	80,000	-
Total Revenues	83,000	111,399	28,399
Expenditures			
Current			
Public Safety			
Materials and Supplies	37,519	35,569	1,950
Contractual Services	35,728	34,145	1,583
Capital Outlay	88,900	87,111	1,789
Other	25,000	24,787	213
Total Expenditures	187,147	181,612	5,535
Net Change in Fund Balance	(104,147)	(70,213)	33,934
Fund Balance (Deficit) at Beginning of Year	181,877	181,877	-
Prior Year Encumbrances Appropriated	19,647	19,647	-
Fund Balance (Deficit) at End of Year	$ 97,377	$ 131,311	$ 33,934

	House Arrest		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Fines and Forfeitures	$ -	$ 1,822	$ 1,822
Expenditures			
Current			
Public Safety			
Contractual Services	14,274	10,096	4,178
Net Change in Fund Balance	(14,274)	(8,274)	6,000
Fund Balance (Deficit) at Beginning of Year	251,771	251,771	-
Prior Year Encumbrances Appropriated	9,274	9,274	-
Fund Balance (Deficit) at End of Year	$ 246,771	$ 252,771	$ 6,000

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	State Probation Supervision Fees		Variance with Final Budget Positive
	Final	Actual	(Negative)
Revenues			
Charges for Services	$ 3,000	$ 2,238	$ (762)
Expenditures			
Current			
Public Safety			
Materials and Supplies	86	86	-
Contractual Services	6,000	4,000	2,000
Total Expenditures	6,086	4,086	2,000
Net Change in Fund Balance	(3,086)	(1,848)	1,238
Fund Balance (Deficit) at Beginning of Year	3,088	3,088	-
Fund Balance (Deficit) at End of Year	$ 2	$ 1,240	$ 1,238

	Indigent Drivers		Variance with Final Budget Positive
	Final	Actual	(Negative)
Revenues			
Fines and Forfeitures	$ 6,700	$ 6,795	$ 95
Expenditures			
Current			
General Government - Judicial			
Contractual Services	1,700	-	1,700
Net Change in Fund Balance	5,000	6,795	1,795
Fund Balance (Deficit) at Beginning of Year	5,672	5,672	-
Fund Balance (Deficit) at End of Year	$ 10,672	$ 12,467	$ 1,795

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, 2023

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 150,000	$ 134,200	$ (15,800)
Expenditures			
Current			
Public Safety			
Materials and Supplies	77,599	27,599	50,000
Contractual Services	306,138	188,185	117,953
Total Expenditures	383,737	215,784	167,953
Net Change in Fund Balance	(233,737)	(81,584)	152,153
Fund Balance (Deficit) at Beginning of Year	270,438	270,438	-
Prior Year Encumbrances Appropriated	33,737	33,737	-
Fund Balance (Deficit) at End of Year	$ 70,438	$ 222,591	$ 152,153

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Enforcement and Education		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Fines and Forfeitures	$ 1,000	$ 769	$ (231)
Net Change in Fund Balance	1,000	769	(231)
Fund Balance (Deficit) at Beginning of Year	29,981	29,981	-
Fund Balance (Deficit) at End of Year	$ 30,981	$ 30,750	$ (231)

	Violence Prevention		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Intergovernmental	$ 137,548	$ 124,398	$ (13,150)
Expenditures			
Current			
Public Safety			
Public Safety			
Personal Services	78,294	63,500	14,794
Prosecuting Attorney			
Personal Services	87,366	67,450	19,916
Total Expenditures	165,660	130,950	34,710
Net Change in Fund Balance	(28,112)	(6,552)	21,560
Fund Balance (Deficit) at Beginning of Year	15,377	15,377	-
Fund Balance (Deficit) at End of Year	$ (12,735)	$ 8,825	$ 21,560

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Emergency Preparedness		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Intergovernmental	$ 706,215	$ 572,009	$ (134,206)
Other	-	60	60
Total Revenues	706,215	572,069	(134,146)
Expenditures			
Current			
Public Safety			
Personal Services	399,233	362,765	36,468
Materials and Supplies	37,509	17,922	19,587
Contractual Services	42,070	41,538	532
Capital Outlay	387,482	335,602	51,880
Other	18,206	2,708	15,498
Total Expenditures	884,500	760,535	123,965
Net Change in Fund Balance	(178,285)	(188,466)	(10,181)
Fund Balance (Deficit) at Beginning of Year	247,588	247,588	-
Prior Year Encumbrances Appropriated	18,285	18,285	-
Fund Balance (Deficit) at End of Year	$ 87,588	$ 77,407	$ (10,181)

	Juvenile Justice		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Intergovernmental	$ 773,400	$ 533,010	$ (240,390)
Other	2,500	2,135	(365)
Total Revenues	775,900	535,145	(240,755)
Expenditures			
Current			
General Government - Judicial			
Personal Services	255,290	212,737	42,553
Materials and Supplies	13,104	5,468	7,636
Contractual Services	913,124	693,483	219,641
Capital Outlay	137	-	137
Other	22,085	8,531	13,554
Total Expenditures	1,203,740	920,219	283,521
Excess (Deficiency) of Revenues Over (Under) Expenditures	(427,840)	(385,074)	42,766
Other Financing Sources (Uses)			
Advances In	50,000	-	(50,000)
Advances Out	(50,000)	(50,000)	-
Total Other Financing Sources (Uses)	-	(50,000)	(50,000)
Net Change in Fund Balance	(427,840)	(435,074)	(7,234)
Fund Balance (Deficit) at Beginning of Year	219,463	219,463	-
Prior Year Encumbrances Appropriated	275,903	275,903	-
Fund Balance (Deficit) at End of Year	$ 67,526	$ 60,292	$ (7,234)

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, 2023

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 9,700	$ 9,890	$ 190
Fines and Forfeitures	300,000	271,587	(28,413)
Intergovernmental	193,000	196,921	3,921
Other	50,000	58,847	8,847
Total Revenues	552,700	537,245	(15,455)
Expenditures			
Current			
General Government - Judicial			
Personal Services	309,600	306,060	3,540
Materials and Supplies	145,173	117,020	28,153
Contractual Services	347,069	342,615	4,454
Capital Outlay	7,000	6,450	550
Other	5,836	5,463	373
Total Expenditures	814,678	777,608	37,070
Net Change in Fund Balance	(261,978)	(240,363)	21,615
Fund Balance (Deficit) at Beginning of Year	366,928	366,928	-
Prior Year Encumbrances Appropriated	134,678	134,678	-
Fund Balance (Deficit) at End of Year	$ 239,628	$ 261,243	$ 21,615

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, 2023

	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 42,500	$ 60,610	$ 18,110
Intergovernmental	28,590	28,590	-
Total Revenues	71,090	89,200	18,110
Expenditures			
Current			
General Government - Judicial			
Personal Services	38,117	38,117	-
Materials and Supplies	6,100	397	5,703
Contractual Services	34,525	1,424	33,101
Other	12,538	4,722	7,816
Total Expenditures	91,280	44,660	46,620
Net Change in Fund Balance	(20,190)	44,540	64,730
Fund Balance (Deficit) at Beginning of Year	182,538	182,538	-
Prior Year Encumbrances Appropriated	1,906	1,906	-
Fund Balance (Deficit) at End of Year	$ 164,254	$ 228,984	$ 64,730

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Indigent Guardianship		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Charges for Services	$ 50,000	$ 53,722	$ 3,722
Expenditures			
Current			
General Government - Judicial			
Personal Services	43,700	28,907	14,793
Materials and Supplies	1,000	971	29
Contractual Services	5,895	5,164	731
Other	905	875	30
Total Expenditures	51,500	35,917	15,583
Net Change in Fund Balance	(1,500)	17,805	19,305
Fund Balance (Deficit) at Beginning of Year	53,789	53,789	-
Prior Year Encumbrances Appropriated	1,500	1,500	-
Fund Balance (Deficit) at End of Year	$ 53,789	$ 73,094	$ 19,305

	Computer Justice Information System		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Fines and Forfeitures	$ 19,000	$ 19,799	$ 799
Expenditures			
Current			
General Government - Judicial			
Materials and Supplies	19,516	16,548	2,968
Net Change in Fund Balance	(516)	3,251	3,767
Fund Balance (Deficit) at Beginning of Year	78,855	78,855	-
Prior Year Encumbrances Appropriated	4,516	4,516	-
Fund Balance (Deficit) at End of Year	$ 82,855	$ 86,622	$ 3,767

	Community Prosecution Program		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Fines and Forfeitures	6,201	-	(6,201)
Net Change in Fund Balance	6,201	-	(6,201)
Fund Balance (Deficit) at Beginning of Year	483	483	-
Fund Balance (Deficit) at End of Year	$ 6,684	$ 483	$ (6,201)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Probate Court Security Grant		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Charges for Services	$ 20,000	$ 19,965	$ (35)
Expenditures			
Current			
General Government - Judicial			
Contractual Services	20,000	7,000	13,000
Net Change in Fund Balance	-	12,965	12,965
Fund Balance (Deficit) at Beginning of Year	221,650	221,650	-
Fund Balance (Deficit) at End of Year	$ 221,650	$ 234,615	$ 12,965

	Sheriff Law Enforcement		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Charges for Services	$ 10,000	$ 14,575	$ 4,575
Licenses and Permits	100,000	96,985	(3,015)
Fines and Forfeitures	-	13,171	13,171
Intergovernmental	209,681	202,181	(7,500)
Interest	1,000	14,525	13,525
Total Revenues	320,681	341,437	20,756
Expenditures			
Current			
Public Safety			
Personal Services	278,004	81,383	196,621
Materials and Supplies	239,468	98,512	140,956
Contractual Services	500,742	286,498	214,244
Capital Outlay	80,000	7,500	72,500
Other	238,750	110,104	128,646
Total Expenditures	1,336,964	583,997	752,967
Net Change in Fund Balance	(1,016,283)	(242,560)	773,723
Fund Balance (Deficit) at Beginning of Year	898,063	898,063	-
Prior Year Encumbrances Appropriated	389,431	389,431	-
Fund Balance (Deficit) at End of Year	$ 271,211	$ 1,044,934	$ 773,723

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Board of Elections		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Intergovernmental	$ 8,555	$ -	$ (8,555)
Interest	170	420	250
Total Revenues	8,725	420	(8,305)
Expenditures			
Current			
General Government - Legislative and Executive			
Materials and Supplies	3,035	3,035	-
Contractual Services	2,043	2,043	-
Other	5,476	5,476	-
Total Expenditures	10,554	10,554	-
Net Change in Fund Balance	(1,829)	(10,134)	(8,305)
Fund Balance (Deficit) at Beginning of Year	23,923	23,923	-
Prior Year Encumbrances Appropriated	5,078	5,078	-
Fund Balance (Deficit) at End of Year	$ 27,172	$ 18,867	$ (8,305)

	Board of Elections Special Election		Variance with Final Budget Positive (Negative)
	Final	Actual	
Fund Balance (Deficit) at Beginning of Year	$ 227,057	$ 227,057	$ -
Fund Balance (Deficit) at End of Year	$ 227,057	$ 227,057	$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Special Assessment Bond Retirement		
	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	$ 400,000	$ 340,704	$ (59,296)
Interest	258	258	-
Total Revenues	400,258	340,962	(59,296)
Expenditures			
Current			
General Government - Legislative and Executive			
Contractual Services	10,000	5,215	4,785
Debt Service			
Principal Retirement	320,459	286,073	34,386
Interest and Fiscal Charges	49,544	49,544	-
Total Expenditures	380,003	340,832	39,171
Net Change in Fund Balance	20,255	130	(20,125)
Fund Balance (Deficit) at Beginning of Year	34,888	34,888	-
Fund Balance (Deficit) at End of Year	$ 55,143	$ 35,018	$ (20,125)

	General Obligation Bond Retirement		
	Final	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Current			
Debt Service			
Principal Retirement	$ 1,225,003	$ 1,225,002	$ 1
Interest and Fiscal Charges	334,305	334,305	-
Total Expenditures	1,559,308	1,559,307	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,559,308)	(1,559,307)	1
Other Financing Sources (Uses)			
Transfers In	1,559,500	1,559,306	(194)
Net Change in Fund Balance	192	(1)	(193)
Fund Balance (Deficit) at Beginning of Year	115,068	115,068	-
Fund Balance (Deficit) at End of Year	$ 115,261	$ 115,068	$ (193)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Jail Capital Improvements		Variance with Final Budget Positive (Negative)
	Final	Actual	
Fund Balance (Deficit) at Beginning of Year	$ 6,775	$ 6,775	$ -
Fund Balance (Deficit) at End of Year	$ 6,775	$ 6,775	$ -

	Board of Developmental Disabilities' Capital		Variance with Final Budget Positive (Negative)
	Final	Actual	
Fund Balance (Deficit) at Beginning of Year	$ 14,382	$ 14,382	$ -
Fund Balance (Deficit) at End of Year	$ 14,382	$ 14,382	$ -

	Ditch Maintenance		Variance with Final Budget Positive (Negative)
	Final	Actual	
Fund Balance (Deficit) at Beginning of Year	$ 18,370	$ 18,370	$ -
Fund Balance (Deficit) at End of Year	$ 18,370	$ 18,370	$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Engineer's Construction		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Intergovernmental	$ 16,043,102	$ 10,632,385	$ (5,410,717)
Expenditures			
Current			
Capital Outlay			
Capital Outlay	16,419,841	11,009,385	5,410,456
Excess (Deficiency) of Revenues Over (Under) Expenditures	(376,739)	(377,000)	(261)
Other Financing Sources (Uses)			
Proceeds of OPWC Loans	377,000	377,000	-
Net Change in Fund Balance	261	-	(261)
Fund Balance (Deficit) at Beginning of Year	-	-	-
Fund Balance (Deficit) at End of Year	$ 261	$ -	$ (261)

	Permanent Improvement		Variance with Final Budget Positive (Negative)
	Final	Actual	
Revenues			
Other	$ -	$ 29,794	$ 29,794
Expenditures			
Current			
Capital Outlay			
Capital Outlay			
Contractual Services	506,440	418,576	87,864
Excess (Deficiency) of Revenues Over (Under) Expenditures	(15,695,455)	(11,661,830)	4,033,625
Other Financing Sources (Uses)			
Sale of Capital Assets	-	38,012	38,012
Transfers In	-	5,000,000	5,000,000
Total Other Financing Sources (Uses)	-	5,038,012	5,038,012
Net Change in Fund Balance	(15,695,455)	(6,623,818)	9,071,637
Fund Balance (Deficit) at Beginning of Year	13,273,917	13,273,917	-
Prior Year Encumbrances Appropriated	2,718,009	2,718,009	-
Fund Balance (Deficit) at End of Year	$ 296,471	$ 9,368,108	$ 9,071,637

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	JFS Capital Projects		
	Final	Actual	Variance with Final Budget Positive (Negative)
Fund Balance (Deficit) at Beginning of Year	$ 292,061	$ 292,061	$ -
Fund Balance (Deficit) at End of Year	$ 292,061	$ 292,061	$ -

	The Venue - TIF Fund		
	Final	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Revenue in Lieu of Taxes	$ 220,000	$ 241,577	21,577
Expenditures			
Current			
Capital Outlay			
Contractual Services	104,000	102,798	1,202
Net Change in Fund Balance	116,000	138,779	22,779
Fund Balance (Deficit) at Beginning of Year	1,053,870	1,053,870	-
Fund Balance (Deficit) at End of Year	$ 1,169,870	$ 1,192,649	$ 22,779

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity
Budget and Actual (Non-GAAP Basis) - Water Fund
For the Year Ended December 31, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 9,322,000	$ 941,996	$ (8,380,004)
Other Operating Revenues	-	288,675	288,675
Total Revenues	9,322,000	1,230,671	(8,091,329)
Expenses			
Personal Services	265,000	236,547	28,453
Contractual Services	534,706	531,207	3,499
Materials and Supplies	63,353	61,546	1,807
Capital Outlay	647,260	521,862	125,398
Other Operating Expenses	2,501	2,501	-
Total Expenses	1,512,820	1,353,663	159,157
Operating Income (Loss)	7,809,180	(122,992)	(7,932,172)
Non-Operating Revenues (Expenses)			
Intergovernmental	-	40,000	40,000
Change in Fund Equity	7,809,180	(82,992)	(7,892,172)
Fund Equity Beginning of Year	876,267	876,267	-
Prior Year Encumbrances Appropriated	210,820	210,820	-
Fund Equity End of Year	$ 8,896,267	$ 1,004,095	$ (7,892,172)

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, 2023

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 25,000	$ 24,088	$ (912)
Intergovernmental	74,963	72,441	(2,522)
Other Operating Revenues	-	5,116	5,116
Total Revenues	99,963	101,645	1,682
Expenses			
Personal Services	72,441	72,441	-
Contractual Services	91,137	10,000	81,137
Materials and Supplies	35,908	15,000	20,908
Other Operating Expenses	49,784	24,129	25,655
Total Expenses	249,270	121,570	127,700
Change in Fund Equity	(149,307)	(19,925)	129,382
Fund Equity Beginning of Year	237,613	237,613	-
Prior Year Encumbrances Appropriated	53,829	53,829	-
Fund Equity End of Year	$ 142,135	$ 271,517	$ 129,382

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

	Self Insurance		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	$ 27,655,300	$ 26,851,920	$ (803,380)
Other Operating Revenues	750,000	1,644,715	894,715
Total Revenues	28,405,300	28,496,635	91,335
Expenses			
Personal Services	199,000	164,439	34,561
Contractual Services	2,181,535	2,240,549	(59,014)
Claims	28,853,480	28,732,850	120,630
Materials and Supplies	5,000	-	5,000
Other	66,029	56,464	9,565
Total Expenses	31,305,044	31,194,302	110,742
Change in Fund Equity	(2,899,744)	(2,697,667)	202,077
Fund Equity Beginning of Year	4,338,569	4,338,569	-
Prior Year Encumbrances Appropriated	811,744	811,744	-
Fund Equity End of Year	$ 2,250,569	$ 2,452,646	$ 202,077

	Workers' Compensation		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other Operating Revenues	$ 620,950	$ 664,022	$ 43,072
Expenses			
Personal Services	174,000	154,522	19,478
Contractual Services	850,474	788,587	61,887
Other	4,000	-	4,000
Total Expenses	1,028,474	943,109	85,365
Change in Fund Equity	(407,524)	(279,087)	128,437
Fund Equity Beginning of Year	2,242,003	2,242,003	-
Prior Year Encumbrances Appropriated	306,024	306,024	-
Fund Equity End of Year	$ 2,140,503	$ 2,268,940	$ 128,437

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity
Budget and Actual (Non-GAAP Basis)
For the Year Ended December 31, 2023

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

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

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Statistical Section

STARK COUNTY, OHIO

Annual Comprehensive Financial Report
For the Year Ended December 31, 2023
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.

Revenue Capacity

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

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 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.

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.

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STARK COUNTY, OHIO

Net Position By Component
Last Ten Years
(accrual basis of accounting)

	2023	2022	2021	2020	2019	2018 Restated	2017 Restated	2016	2015	2014
Governmental Activities										
Net Investment in Capital Assets	$ 206,263,234	$ 196,853,708	$ 196,417,492	$ 194,406,763	$ 198,001,441	$ 189,470,791	$ 192,673,550	$ 191,715,022	$ 185,091,691	$ 182,605,662
Restricted										
Capital Projects	2,924,424	1,817,862	1,510,261	933,536	1,310,306	1,239,571	676,768	7,471,923	6,025,095	4,151,556
Debt Service	354,975	102,456	477,711	557,978	652,970	1,193,120	1,721,154	1,939,829	2,164,426	2,016,418
Other Purposes	252,362,918	236,153,723	226,121,898	189,392,245	163,296,211	158,700,624	151,073,369	150,840,605	138,314,223	142,553,390
Unrestricted	(34,312,220)	(36,830,365)	(68,733,496)	(144,218,708)	(142,278,246)	(125,969,045)	(122,361,376)	(55,313,098)	(50,082,364)	(50,641,493)
Total Governmental Activity Net Position	427,593,331	398,097,384	355,793,866	241,071,814	220,982,682	224,635,061	223,783,465	296,654,281	281,513,071	280,685,533
Business-type activities										
Net Investment in Capital Assets	148,801,069	137,565,237	136,819,331	134,661,699	131,580,604	127,251,487	122,294,843	116,729,837	115,107,013	113,564,772
Unrestricted	29,262,911	39,549,874	35,158,310	29,043,917	27,861,832	28,759,618	29,228,099	33,562,456	27,427,800	24,279,638
Total Business-Type Activity Net Position	178,063,980	177,115,111	171,977,641	163,705,616	159,442,436	156,011,105	151,522,942	150,292,293	142,534,813	137,844,410
Total Primary Government										
Net Investment in Capital Assets	355,064,303	334,418,945	333,236,823	329,068,462	329,582,045	316,722,278	314,968,393	308,444,859	300,198,704	296,170,434
Restricted	255,642,317	238,074,041	228,109,870	190,883,759	165,259,487	161,133,315	153,471,291	160,252,357	146,503,744	148,721,364
Unrestricted	(5,049,309)	2,719,509	(33,575,186)	(115,174,791)	(114,416,414)	(97,209,427)	(93,133,277)	(21,750,642)	(22,654,564)	(26,361,855)
Total Primary Government	$ 605,657,311	$ 575,212,495	$ 527,771,507	$ 404,777,430	$ 380,425,118	$ 380,646,166	$ 375,306,407	$ 446,946,574	$ 424,047,884	$ 418,529,943

Source: Stark County Auditor

Note: GASB 68 was implemented in 2015 and caused a negative unresticted fund balance in governmental activites.
Note: GASB 75 was implemented in 2018 and caused a restatement for 2017. 2016 and prior do not reflect the implemenation of GASB 75.
Note: GASB 84 was implemented in 2019 and caused a restatement for 2018. 2017 and prior do not reflect the implemenation of GASB 84.

STARK COUNTY, OHIO

Changes in Net Position - Primary Government

Last Ten Years

Program Revenues	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Primary Government - Governmental Revenues:										
Charges for Services										
General Government:										
Legislative and Executive	$ 18,511,164	$ 20,624,855	$ 20,449,294	$ 18,211,488	$ 16,433,073	$ 16,014,178	$ 16,172,175	$ 15,054,999	$ 13,998,456	$ 13,698,401
Judicial	5,618,804	5,595,250	5,740,003	5,208,750	5,984,769	6,048,329	6,138,189	6,362,009	6,620,890	6,676,677
Public Safety	6,895,786	6,904,787	7,552,866	6,729,717	7,788,563	8,786,280	7,669,355	5,589,413	5,462,101	5,361,434
Public Works	318,297	293,734	285,424	279,268	263,208	189,154	311,298	130,914	144,494	168,201
Health	3,580,304	2,093,171	2,178,931	2,026,276	1,701,585	2,222,830	2,653,555	1,729,079	1,902,404	1,756,557
Human Services	1,304,367	1,319,612	1,428,365	1,385,418	1,435,291	1,366,950	1,423,884	1,301,167	1,225,577	1,454,155
Total Charges for Services	36,228,722	36,831,409	37,634,883	33,840,917	33,606,489	34,627,721	34,368,456	30,167,581	29,353,922	29,115,425
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	-	-	604,901	2,242,092	137,181	351,093	247,960	145,065	83,735	111,659
Judicial	521,224	331,821	398,315	2,276,734	556,535	737,450	1,340,990	1,078,115	1,063,503	751,034
Public Safety	9,885,068	8,986,963	11,233,560	18,158,028	7,200,709	6,629,760	7,252,012	4,900,031	4,574,155	4,599,760
Public Works	24,461,867	19,432,184	19,883,252	16,581,325	15,277,762	14,151,925	12,499,441	14,273,531	15,799,294	11,461,704
Health	40,923,573	36,934,649	45,226,758	38,455,244	43,049,952	39,747,200	40,645,538	50,312,790	43,618,842	45,755,452
Human Services	47,681,564	56,904,489	47,640,759	40,175,822	42,606,107	43,331,457	44,297,048	42,539,985	39,656,298	44,116,911
Total Operating Grants, Contributions & Interest	123,473,296	122,590,106	124,987,545	117,889,245	108,828,246	104,948,885	106,282,989	113,249,517	104,795,827	106,796,520
Capital Grants and Contribution										
Legislative and Executive	-	-	-	-	375,906	687,534	-	-	-	-
Public Works	11,773,024	4,615,236	4,221,364	5,547,883	9,425,331	5,329,461	1,813,393	9,125,096	5,213,633	5,746,369
Health	-	-	-	-	-	-	60,000	-	-	-
Total Capital Grants and Contribution	11,773,024	4,615,236	4,221,364	5,547,883	9,801,237	6,016,995	1,873,393	9,125,096	5,213,633	5,746,369
Total Governmental Revenues	$ 171,475,042	$ 164,036,751	$ 166,843,792	$ 157,278,045	$ 152,235,972	$ 145,593,601	$ 142,524,838	$ 152,542,194	$ 139,363,382	$ 141,658,314
Business-Type Program Revenue:										
Charges for Services										
Sewer (1)	27,899,637	29,237,383	29,873,093	29,061,771	28,276,379	28,520,971	28,191,617	27,395,569	25,445,985	24,698,405
Water	954,339	857,915	838,483	873,248	756,855	695,936	767,729	771,436	706,998	666,661
Sheriff's Webcheck	24,088	22,996	26,745	31,105	27,003	44,612	42,246	32,316	29,628	23,087
Auditor's License Bureau	-	-	-	-	-	-	-	-	-	21,235
Total Charges for Services	28,878,064	30,118,294	30,738,321	29,966,124	29,060,237	29,261,519	29,001,592	28,199,321	26,182,611	25,409,388
Operating and Capital Grants and Contribution										
Sewer (1)	1,625,779	1,437,933	1,075,661	1,398,121	2,674,201	1,597,820	2,397,309	951,967	510,000	626,545
Water	40,000	-	-	-	-	-	-	-	-	14,320
Sheriff's Webcheck	96,945	42,759	8,400	8,000	-	59,272	39,380	-	29,880	13,778
Total Operating and Capital Grants and Contribution	1,762,724	1,480,692	1,084,061	1,406,121	2,674,201	1,657,092	2,436,689	951,967	539,880	654,643
Total Business-Type Revenues	30,640,788	31,598,986	31,822,382	31,372,245	31,734,438	30,918,611	31,438,281	29,151,288	26,722,491	26,064,031
Total Primary Government Program Revenue	$ 202,115,830	$ 195,635,737	$ 198,666,174	$ 188,650,290	$ 183,970,410	$ 176,512,212	$ 173,963,119	$ 181,693,482	$ 166,085,873	$ 167,722,345

(continued)

STARK COUNTY, OHIO

Changes in Net Position - Primary Government
Last Ten Years

Expenses	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Primary Government - Governmental Expenses:										
General Government:										
Legislative and Executive	$ 40,477,714	$ 35,968,386	$ 25,214,023	$ 33,828,974	$ 36,511,382	$ 30,503,830	$ 28,296,134	$ 30,036,781	$ 28,211,176	$ 29,878,817
Judicial	21,166,475	14,635,542	9,868,294	18,005,134	20,018,104	18,905,584	19,105,073	17,153,700	16,924,005	16,811,429
Public Safety	52,552,423	38,198,927	23,863,417	46,465,310	51,239,774	44,800,820	43,830,995	38,436,391	33,410,168	28,867,341
Public Works	27,004,531	31,627,978	21,421,269	30,183,951	24,679,858	26,123,487	28,611,333	23,137,045	24,495,192	24,734,079
Health	88,759,449	77,807,157	66,330,635	75,636,987	83,019,519	81,372,905	83,988,790	79,957,016	83,135,296	82,758,053
Human Services	63,590,460	56,733,383	36,404,981	55,577,840	60,829,998	57,787,013	58,793,151	56,939,955	60,254,313	53,343,216
Interest and Fiscal Charges	383,848	428,410	466,893	518,116	1,635,757	743,493	150,296	166,944	191,168	211,834
Total Governmental Program Expenses	293,934,900	255,399,783	183,569,512	260,216,312	277,934,392	260,237,132	262,775,772	245,827,832	246,621,318	236,604,769
Business-Type Expenses:										
Sewer	31,095,222	23,818,476	22,695,660	26,307,182	27,090,947	25,927,515	26,780,716	20,659,280	21,168,737	20,264,731
Water	1,366,618	567,968	1,234,981	992,859	1,342,462	697,501	622,199	848,763	871,128	840,246
Molly	-	-	-	-	-	-	-	-	27,336	233
Sheriff's Webcheck	82,596	67,146	21,159	13,584	20,461	37,043	39,531	24,670	11,906	9,693
Auditor's License Bureau	-	-	-	-	-	-	-	-	-	44,565
Total Business-Type Expenses	32,544,436	24,453,590	23,951,800	27,313,625	28,453,870	26,662,059	27,442,446	21,532,713	22,079,107	21,159,468
Total - Primary Government Expenses	$ 326,479,336	$ 279,853,373	$ 207,521,312	$ 287,529,937	$ 306,388,262	$ 286,899,191	$ 290,218,218	$ 267,360,545	$ 268,700,425	$ 257,764,237
Net (Expense)/Revenue										
Governmental Activites	(122,459,858)	(91,363,032)	(16,725,720)	(102,938,267)	(125,698,420)	(114,643,531)	(120,250,934)	(93,285,638)	(107,257,936)	(94,946,455)
Business-Type Activities	(1,903,648)	7,145,396	7,870,582	4,058,620	3,280,568	4,256,552	3,995,835	7,618,575	4,643,384	4,904,563
Total Primary government net expense	(124,363,506)	(84,217,636)	(8,855,138)	(98,879,647)	(122,417,852)	(110,386,979)	(116,255,099)	(85,667,063)	(102,614,552)	(90,041,892)
General Revenues										
Governmental Revenues										
Property Taxes										
General Purposes	20,256,503	20,092,207	17,494,956	17,238,773	16,259,050	14,453,018	14,353,549	13,977,904	12,657,423	12,428,299
Developmental Disabilities	34,187,194	33,778,375	33,515,235	33,215,530	31,064,641	30,109,778	29,865,904	29,338,193	28,309,379	27,770,824
Emergency Services	653,772	611,885	715,174	637,847	600,921	584,757	580,540	571,752	554,030	544,151
Mental Health	6,771,428	6,695,128	6,657,783	6,606,177	6,202,682	6,090,752	6,023,773	5,915,794	5,741,567	5,642,190
Children's Services	12,408,146	12,237,207	12,126,277	9,250,471	8,725,913	8,489,829	8,435,104	8,294,977	8,101,348	7,906,576
Sales and Use Taxes	42,137,635	41,329,059	39,517,492	34,112,712	34,157,188	33,685,014	33,471,814	33,503,984	32,906,197	32,091,842
Other Local Taxes	4,043,271	3,711,964	3,107,660	1,897,020	3,168,778	-	-	-	-	-
Grants and Entitlements not Restricted to Specific Programs	14,091,314	17,748,518	13,108,297	11,001,001	11,139,550	10,813,208	9,796,959	9,593,479	8,875,245	8,776,193
Gain on Sale of Capital Asset	67,433	-	-	-	-	19,187	-	-	-	-
Revenue in Lieu of Taxes	241,577	245,630	224,346	213,357	215,917	167,389	-	-	-	-
Investment Earnings	13,534,664	(7,680,099)	286,217	2,623,307	5,961,449	2,754,745	1,594,463	1,638,767	1,042,676	931,681
Miscellaneous	5,836,997	5,185,256	4,906,836	6,231,204	4,549,952	4,935,078	3,867,357	5,591,998	9,897,609	4,515,939
Total Governmental Revenues	154,229,934	133,955,130	131,660,273	123,027,399	122,046,041	112,102,755	107,989,463	108,426,848	108,085,474	100,607,695
Business-Type Revenues										
Gain on Capital Assets	-	-	-	14,370	-	-	-	-	-	-
Miscellaneous	578,388	549,060	188,942	190,190	150,763	231,611	128,662	138,905	47,019	42,466
Total Business-Type Revenues	578,388	549,060	188,942	204,560	150,763	231,611	128,662	138,905	47,019	42,466
Transfers	2,274,129	288,580	212,501	-	-	-	(342,174)	-	-	-
Total General Revenues and Transfers	157,082,451	134,792,770	131,849,215	123,231,959	122,196,804	112,334,366	108,118,125	108,565,753	108,132,493	100,650,161
Special Item	-	(2,845,566)	-	-	-	-	-	-	-	-
Total General Revenues, Special Item and Transfers	157,082,451	131,947,204	131,849,215	123,231,959	122,196,804	112,334,366	108,118,125	108,565,753	108,132,493	100,650,161
Transfers	(2,274,129)	(288,580)	(212,501)	-	-	-	342,174	-	-	-
Change in Net Position										
Governmental Activities	$ 29,495,947	$ 42,303,518	$ 114,722,052	$ 20,089,132	$ (3,652,379)	$ (2,540,776)	$ (11,919,297)	$ 15,141,210	$ 827,538	$ 5,661,240
Business-Type Activities	948,869	5,137,470	8,272,025	4,263,180	3,431,331	4,488,163	3,782,323	7,757,480	4,690,403	4,947,029
Total Primary Government	$ 30,444,816	$ 47,440,988	$ 122,994,077	$ 24,352,312	$ (221,048)	$ 1,947,387	$ (8,136,974)	$ 22,898,690	$ 5,517,941	$ 10,608,269

Source: Stark County Auditor
Note: (1) In 2022, $1,284,983 was reclassified from capital grants to charges for services for proper reporting and comparability purposes.

STARK COUNTY, OHIO

Fund Balances - Governmental Funds
Last Ten Years

Fund Balances	2023	2022	2021	2020	2019
General Fund					
Nonspendable	$ 4,313,558	$ 3,144,782	$ 2,706,940	$ 2,541,109	$ 2,347,650
Committed	4,482,568	5,590,295	5,884,098	5,273,023	5,503,586
Assigned	3,481,668	3,502,243	2,996,639	3,116,372	4,349,668
Unassigned	32,073,021	22,603,302	26,457,818	20,140,652	18,986,219
Total General Fund Balances	$ 44,350,815	$ 34,840,622	$ 38,045,495	$ 31,071,156	$ 31,187,123
Other Governmental Funds					
Nonspendable	$ 3,021,563	$ 2,474,560	$ 2,156,815	$ 2,107,067	$ 2,117,431
Restricted	199,397,972	187,662,795	181,936,074	155,172,312	129,601,290
Committed	15,035,268	15,522,657	13,011,444	12,738,602	11,767,991
Assigned	6,775	6,775	6,775	6,775	6,775
Unassigned	(137,960)	(18,533)	(49,003)	(53,898)	(17,935)
Total Other Governmental Fund Balances	$ 217,323,618	$ 205,648,254	$ 197,062,105	$ 169,970,858	$ 143,475,552

(continued)

Source: Stark County Auditor
Note: Due to the implementation of GASB Statement No. 54, in 2014 - 2023, the Certificate of Title, Real Estate Prepayment and Recorder's Equipment funds are included with the General fund on a GAAP basis.

2018-Restated	2017	2016	2015	2014
$ 2,006,979	$ 1,880,719	$ 1,449,912	$ 1,254,896	$ 1,317,935
4,908,358	3,786,832	3,024,704	2,502,206	1,703,979
3,416,602	8,933,840	3,573,713	4,905,509	2,681,124
14,031,137	7,145,025	8,631,302	8,463,295	11,289,505
$ 24,363,076	$ 21,746,416	$ 16,679,631	$ 17,125,906	$ 16,992,543
$ 2,267,074	$ 1,957,478	$ 2,260,794	$ 2,163,546	$ 2,676,051
123,469,317	119,238,169	111,194,025	104,521,652	107,138,021
9,184,182	6,508,123	6,747,674	5,126,179	3,311,145
6,775	6,775	6,775	6,775	-
(77,775)	(3,141,066)	(185,446)	(493,465)	(456,223)
$ 134,849,573	$ 124,569,479	$ 120,023,822	$ 111,324,687	$ 112,668,994

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

Revenues	2023	2022	2021	2020	2019
Property and Other Local Taxes	$ 72,665,039	$ 71,938,491	$ 68,490,811	$ 64,808,582	$ 62,957,283
Permissive Sales Tax	41,971,119	41,232,069	39,106,436	34,165,349	34,030,056
Other Local Taxes	4,043,271	3,711,964	3,107,660	1,897,020	3,168,778
Revenue in Lieu of Taxes	241,577	245,630	224,346	213,357	215,917
Charges for Services	33,834,867	34,878,666	35,455,438	31,751,958	31,911,767
Licenses and Permits	388,340	361,606	593,267	477,497	392,782
Fines and Forfeitures	1,343,926	933,022	864,365	861,640	868,179
Intergovernmental	146,554,337	142,125,140	134,400,353	134,310,407	134,345,652
Special Assessments	340,704	388,627	339,136	359,636	376,573
Interest	13,775,716	(7,612,122)	292,846	2,628,930	5,974,492
Rent	661,589	658,115	721,813	749,822	433,761
Other	5,786,926	5,189,083	4,899,494	5,862,304	4,830,587
Total Revenues	321,607,411	294,050,291	288,495,965	278,086,502	279,505,827
Expenditures					
Current:					
General Government:					
Legislative and Executive	38,169,937	37,619,962	31,527,072	32,755,963	33,895,467
Judicial	19,274,539	18,816,030	18,049,284	17,974,652	17,525,270
Public Safety	49,323,058	47,406,094	45,823,649	42,530,572	42,048,835
Public Works	24,688,462	28,137,622	19,347,609	18,694,724	19,539,639
Health	87,977,425	83,215,369	78,238,347	74,200,663	79,110,411
Human Services	61,388,505	64,210,815	54,653,167	53,519,725	53,641,926
Other	-	-	-	-	-
Capital Outlay	17,849,634	8,745,776	8,935,784	10,554,360	15,305,051
Debt Service:					
Principal Retirement	1,810,879	1,748,270	1,714,657	1,566,935	1,737,495
Interest and Fiscal Charges	383,848	428,410	466,895	518,116	1,635,756
Total Expenditures	300,866,287	290,328,348	258,756,464	252,315,710	264,439,850
Excess (Deficiency) of Revenues Over (Under) Expenditures	20,741,124	3,721,943	29,739,501	25,770,792	15,065,977
Other Financing Sources (Uses)					
Transfers In	6,559,306	6,556,000	10,791,704	6,646,431	6,831,868
Proceeds from Loans	377,000	1,456,702	-	608,547	347,273
Proceeds from Sale of Capital Assets	67,433	202,631	75,712	-	36,776
Inception of Capital Lease	-	-	-	-	-
General Obligation Bonds Issued	-	-	-	-	-
Transfers Out	(6,559,306)	(6,556,000)	(6,541,331)	(6,646,431)	(6,831,868)
Proceeds of Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	-
Total Other Financing Sources (Uses)	444,433	1,659,333	4,326,085	608,547	384,049
Net Change in Fund Balances	$ 21,185,557	$ 5,381,276	$ 34,065,586	$ 26,379,339	$ 15,450,026
Debt Service as a Percentage of Noncapital Expenditures	0.80%	0.80%	0.91%	0.86%	1.41%

(continued)

Source: Stark County Auditor

2018-Restated	2017	2016	2015	2014
$ 60,171,117	$ 59,510,453	$ 58,244,262	$ 55,217,131	$ 54,129,365
33,501,421	33,596,246	33,528,718	32,751,360	31,979,828
-	-	-	-	-
167,389	-	-	-	-
32,669,438	32,656,691	28,639,427	27,730,525	27,182,526
377,027	457,098	299,185	251,894	233,296
1,129,705	882,709	927,782	1,055,664	1,148,721
120,737,449	119,630,628	126,895,115	119,429,871	122,703,405
399,171	454,108	510,596	620,236	600,451
2,764,180	1,599,591	1,641,268	1,043,176	931,834
451,551	371,971	320,208	315,833	550,887
4,458,331	3,949,886	5,573,051	9,902,979	4,300,640
256,826,779	253,109,381	256,579,612	248,318,669	243,760,953
29,461,132	30,317,103	31,373,763	30,944,118	30,002,334
17,256,118	17,510,744	16,550,976	16,978,858	17,034,234
39,493,419	37,358,004	36,145,293	31,904,263	28,706,948
17,400,704	18,407,971	16,712,943	18,567,706	17,767,151
80,353,536	82,787,301	78,843,112	83,414,868	82,613,279
53,915,273	53,792,337	56,989,106	59,566,352	54,167,000
-	-	-	-	238,734
11,972,160	16,099,052	10,979,920	7,474,888	7,296,981
12,596,006	569,764	604,615	1,220,281	1,046,191
743,493	150,294	166,944	191,168	211,834
263,191,841	256,992,570	248,366,672	250,262,502	239,084,686
(6,365,062)	(3,883,189)	8,212,940	(1,943,833)	4,676,267
6,886,362	2,734,574	3,500,000	4,070,000	2,350,000
466,066	1,043,489	-	-	600,000
37,266	109,968	39,920	136,345	286,491
-	-	-	523,846	-
15,170,000	-	-	-	-
(6,886,362)	(2,392,400)	(3,500,000)	(4,070,000)	(2,350,000)
-	12,000,000	-	-	-
196,112	-	-	-	-
15,869,444	13,495,631	39,920	660,191	886,491
$ 9,504,382	$ 9,612,442	$ 8,252,860	$ (1,283,642)	$ 5,562,758
5.39%	0.30%	0.34%	0.60%	0.56%

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

	Real Property		Public Utility Property		Tangible Personal Property		Totals			
Year	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value	Ratio	Direct Tax Rate (2)
2023	$ 9,256,600,890	$ 26,447,431,114	$ 943,336,240	$ 3,773,344,960	$ -	$ -	$ 10,199,937,130	$ 30,220,776,074	33.8	11.50 %
2022	9,174,972,200	26,214,206,286	905,442,370	3,621,769,480	-	-	10,080,414,570	29,835,975,766	33.8	11.50
2021	7,904,176,270	22,583,360,771	892,668,820	3,570,675,280	-	-	8,796,845,090	26,154,036,051	33.6	11.50
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

Note: 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%

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

(2) 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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
County Units										
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
Townships										
Bethlehem	4.00	4.00	4.00	4.00	4.00	4.00	4.00	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	14.00	14.00	14.00	11.10	11.10
Canton - Canton City	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
Canton - Meyers Lake Village	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
Jackson	20.25	20.25	20.25	20.25	20.25	19.25	19.25	19.25	17.75	16.50
Jackson - Hills & Dales Village	12.80	12.80	12.80	12.80	12.80	11.80	11.80	11.80	10.30	10.30
Lake	10.50	10.50	10.50	10.50	10.50	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	21.30	21.30	21.30	21.30	21.30	20.80	20.80	20.80	20.80	20.80
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	16.15	16.15	17.55	17.55	16.05	16.05	16.05	16.05	16.05	15.05
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	11.85	11.85	11.85	11.10	11.10	10.10	10.10	10.10
Lexington - Limaville Village	-	-	-	-	6.95	6.20	6.20	5.20	5.20	5.20
Marlboro	12.30	12.30	12.30	12.30	11.00	11.00	11.00	11.00	10.25	9.25
Nimishillen	12.00	12.00	12.00	12.00	12.00	12.00	10.00	10.00	10.00	10.00
Nimishillen - Louisville City	11.00	11.00	11.00	11.00	11.00	11.00	9.00	9.00	9.00	9.00
Osnaburg	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Osnaburg - Canton City	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Osnaburg - East Canton Village	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Paris	4.60	4.60	4.60	2.60	4.60	4.60	4.60	4.60	4.60	4.60
Paris - Minerva Village	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Perry	16.89	16.89	16.89	16.89	16.89	16.89	16.89	16.89	14.89	12.15
Perry - Canton City	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	6.00	5.00
Perry - Massillon City	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	6.00	5.00
Perry - Navarre Village	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	6.00	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	18.95	18.95	17.95	17.95	17.95	17.95	17.95	15.95	13.95	12.45
Plain - Canton City	1.10	1.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - North Canton City	1.10	1.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	1.10	1.10	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	5.75	5.75	5.75	5.00	5.00	5.00	5.00
Washington - Alliance City	3.85	3.85	3.85	3.85	3.85	3.85	3.10	3.10	3.10	3.10

(continued)

STARK COUNTY, OHIO

Property Tax Rates
Direct and Overlapping Governments
(Per $1,000 of Assessed Value)
Last Ten Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
School Districts										
Alliance CSD	58.20	58.70	60.10	59.80	60.00	61.10	61.20	61.60	62.20	62.10
Brown LSD	49.15	49.15	49.15	51.50	51.50	51.50	50.80	50.80	50.70	50.70
Canton CSD	82.20	82.70	80.00	72.00	73.20	75.80	75.80	76.40	80.90	77.90
Canton LSD	54.20	54.20	54.60	55.60	55.80	56.10	55.90	55.80	57.90	58.10
Fairless LSD	44.40	44.50	45.80	45.10	46.60	48.60	48.70	49.00	50.70	50.60
Jackson LSD	46.40	46.50	47.80	48.10	49.20	51.40	51.50	52.00	53.10	53.20
Lake LSD	74.40	74.80	76.10	75.90	76.50	77.10	76.90	76.70	71.70	71.70
Louisville CSD	62.10	62.20	57.80	58.40	58.20	58.70	59.50	59.60	60.70	60.70
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90
Massillon CSD	51.20	52.10	54.00	53.50	53.10	55.30	55.80	56.00	57.00	57.10
Minerva LSD	41.10	41.70	43.50	40.00	42.60	43.60	43.70	44.00	44.90	45.20
North Canton CSD	85.60	86.90	86.60	83.10	85.10	78.70	78.70	78.70	78.80	78.80
Northwest LSD	51.30	51.40	52.40	53.30	54.40	55.00	55.10	55.20	56.00	56.00
Osnaburg LSD	62.10	62.10	62.40	61.90	62.20	63.40	63.40	63.80	64.20	64.20
Perry LSD	49.80	53.00	52.20	47.00	47.00	47.80	47.90	48.30	49.10	49.20
Plain LSD	62.60	62.60	63.00	62.80	62.80	63.50	63.50	63.50	63.60	63.60
Sandy Valley LSD	46.40	46.00	46.40	46.00	46.80	48.40	48.60	48.90	50.40	50.50
Southeast LSD	46.00	46.00	46.50	46.50	48.25	49.20	49.55	49.95	50.25	51.35
Tuscarawas Valley LSD	35.00	35.30	35.30	35.60	40.30	42.60	42.60	44.00	44.60	35.80
Tuslaw LSD	61.00	61.60	62.40	62.60	62.70	64.30	64.70	65.10	65.80	66.00
Joint Vocational Schools										
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	4.60	4.60	4.60	4.85	4.85	4.85	4.85
Cities										
Alliance	7.00	7.00	7.00	7.00	7.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.40	4.40	4.60	4.60	4.60	4.70	4.60	3.60	3.80	4.10
Canton	8.40	8.40	8.40	8.40	8.40	8.40	8.40	7.40	7.40	7.40
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	5.20	5.20	5.20	4.70	4.70	4.70	4.70	4.70
North Canton	10.70	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Villages										
Beach City	14.80	14.80	14.80	14.80	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	8.90	8.90	8.90	2.30	2.30	2.30	2.30	2.30
East Sparta	18.90	18.90	18.90	21.90	21.90	21.90	21.90	18.90	18.90	18.90
Hartville	8.05	8.05	8.05	8.05	7.05	7.05	7.05	7.05	7.05	7.05
Hills & Dales	27.20	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	20.50
Limaville	-	-	-	-	9.90	9.90	9.90	9.90	9.90	9.90
Magnolia	20.90	20.90	20.90	25.90	25.90	25.90	25.90	25.90	20.90	20.90
Meyers Lake	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	2.80
Minerva	5.50	5.50	5.50	5.50	5.50	5.50	7.30	7.30	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	15.40	15.40	15.40	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
Special Districts										
Canton Joint Recreational District	-	-	-	-	-	-	-	1.00	1.00	1.00
County Parks	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Fulton Public Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	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	2.90	2.90	2.90	1.90	1.90	1.90
Mohawk Valley Joint Fire District	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	-	-
Navarre Bethlehem Joint Fire District	3.50	3.50	3.50	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	2.00	2.00	2.00	1.70	1.70	1.70	1.70	1.70	1.70
Quad Ambulance District	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Tri-Division Ambulance District	4.00	5.50	5.50	5.50	5.50	5.50	4.00	4.00	4.00	4.00
Sandy Creek Joint Fire District	7.00	7.00	7.00	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

Year	Current Tax Levy	Total Adjusted Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Collections to Adjusted Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2023	$ 81,176,922	$ 83,049,678	$ 77,748,690	95.78 %	$ 1,872,756	$ 79,621,446	95.87 %	$ 8,653,923	10.66 %
2022	80,231,877	82,498,468	76,884,627	95.83	2,266,591	79,151,218	95.94	9,780,438	12.19
2021	76,977,509	79,117,651	73,423,815	95.38	2,140,142	75,563,957	95.51	7,091,270	9.21
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

(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
2023	$ -	$ -	0.00 %	$ -	$ -	0.00 %	$ 295,597	0.00 %
2022	-	-	0.00	-	-	0.00	295,597	0.00
2021	-	-	0.00	-	-	0.00	295,597	0.00
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
2015	-	-	0.00	540	540	0.00	295,597	0.00
2014	-	-	0.00	25,437	25,437	0.00	295,857	0.00

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS
REAL ESTATE TAX
CURRENT YEAR AND NINE YEARS AGO

	2023	
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Strip Delaware LLC	$ 22,886,360	0.22%
Belden Park Delaware LLC	19,775,030	0.19%
Deville Developments LLC	19,064,860	0.19%
Fresh Mark Inc	16,926,840	0.17%
HRM Enterprises Inc	14,186,070	0.14%
Belden Mall LLC	13,591,360	0.13%
Sterilite Corporation of Ohio	12,966,750	0.13%
TimkenSteel Corporation	12,168,360	0.12%
Alliance Ventures Inc	12,002,830	0.12%
Timken Company	10,858,660	0.11%
Total	$ 154,427,120	1.51%
Total County Assessed Valuation	$ 10,199,937,130	

	2014	
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
BRE DDR Belden Park LLC	$ 18,297,460	0.29%
Timken Company	17,891,860	0.28%
Strip Delaware LLC	17,705,320	0.27%
Deville Developments LLC	12,971,240	0.20%
Sterilite Corporation of Ohio	10,810,020	0.17%
Alliance Ventures Inc	8,576,340	0.13%
Belden Mall LLC	7,066,130	0.11%
American Landfill Inc	6,550,970	0.10%
Cole HD North Canton Ohio LLC	5,057,510	0.08%
Versailles Gardens LTD	4,983,860	0.08%
Total	$ 109,910,710	1.71%
Total County Assessed Valuation	$ 6,484,131,070	

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS
PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX
CURRENT YEAR AND NINE YEARS AGO

	2023	
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	$ 290,799,760	2.85%
AEP Ohio Transmission Company Inc	148,562,010	1.46%
Rover Pipeline LLC	145,070,550	1.42%
Nexus Gas Transmission, LLC	111,460,320	1.09%
East Ohio Gas	82,370,980	0.81%
American Transmission System Inc	68,681,010	0.67%
Ohio Edison	65,694,790	0.64%
Aqua Ohio Inc	37,776,420	0.37%
Columbia Gas of Ohio Inc	12,504,280	0.12%
Columbia Gas Transmission	8,192,460	0.08%
Total	$ 971,112,580	9.52%
Total County Assessed Valuation	$ 10,199,937,130	

	2014	
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	$ 172,237,020	2.66%
Ohio Edison	53,811,260	0.83%
East Ohio Gas	39,487,420	0.61%
Aqua Ohio Inc	36,473,170	0.56%
AEP Ohio Transmission Company Inc	28,561,810	0.44%
American Transmission Systems Inc	13,342,750	0.21%
Columbia Gas of Ohio Inc	5,551,470	0.09%
Columbia Gas Transmission	2,128,060	0.03%
Cleveland Electric Illuminating	783,790	0.01%
Northeast Ohio Natural Gas Corp	425,430	0.01%
Total	$ 352,802,180	5.44%
Total County Assessed Valuation	$ 6,484,131,070	

Source: Stark County Auditor

STARK COUNTY, OHIO

SALES TAX REVENUE BY INDUSTRY
CURRENT AND PREVIOUS YEAR

	2023			2022		
Industry	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicles	$ 6,650,194	1	17.57%	$ 6,608,705	1	17.80%
General Merchandise Retailers	3,893,588	2	10.29%	3,785,640	2	10.20%
Nonstore Retailers	3,662,755	3	9.68%	3,475,778	4	9.36%
Building Material and Garden Equipment Sal	3,516,325	4	9.29%	3,666,682	3	9.88%
Accommodation and Food Services	2,429,107	5	6.42%	2,194,110	5	5.91%
Information	1,859,423	6	4.91%	1,795,186	7	4.84%
Miscellaneous Store Retailers	1,782,398	7	4.71%	1,808,147	6	4.87%
Manufacturing	1,396,351	8	3.69%	1,286,409	9	3.47%
Wholesale Trade	1,371,913	9	3.63%	1,345,877	8	3.63%
Real Estate, Rental and Leasing Property	1,284,171	10	3.39%	1,281,150	10	3.45%
Total	27,846,225			27,247,684		
Total County Sales Tax	$ 37,840,792		73.59%	$ 37,123,222		73.40%

Source: State Department of Taxation

STARK COUNTY, OHIO

Special Assessments Billed and Collected
Last Ten Years

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
2023	$ 1,203,875	$ 1,056,211	87.7%	$ 119,980
2022	1,424,889	1,152,739	80.9%	165,374
2021	1,094,531	1,138,591	104.0%	159,620
2020	1,100,188	1,215,185	110.5%	155,832
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

(1) Outstanding delinquent assessments include accrued interest

Source: Stark County Auditor

STARK COUNTY, OHIO

Ratios of Outstanding Debt by Type
Last Ten Years

Fiscal Year	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities										
Special Assessment Bonds	$ 824,452	$ 1,110,522	$ 1,417,540	$ 1,730,945	$ 2,057,899	$ 2,369,646	$ 2,668,777	$ 2,965,544	$ 3,309,267	$ 3,728,519
SIB Loan					-	-	-	-	-	504,274
General Obligation Bonds	9,360,000	10,585,000	11,775,000	12,925,000	14,055,000	15,170,000	-	-	-	-
OPWC Loan	6,086,337	6,009,146	4,803,696	5,054,948	4,556,382	4,418,487	4,151,215	3,285,825	3,454,899	3,613,973
Notes	-	-	-	-	-	-	12,000,000	-	-	-
Capital Leases	-	-	-	-	-	101,370	199,450	294,347	386,185	-
Business Type Activities										
General Obligation Bonds	2,290,548	2,664,477	3,022,459	3,364,052	3,697,098	4,010,353	4,307,667	5,797,969	7,571,313	9,269,130
OPWC Loan	153,145	239,349	282,451	368,655	474,820	580,995	687,170	832,198	661,980	616,095
OWDA Loans	326,834	637,100	1,073,262	1,345,693	1,505,737	2,242,084	3,105,991	4,036,547	5,154,544	6,326,953
Intergovernmental Loans	13,335,072	15,380,371	48,465,807	52,150,920	56,603,265	57,981,655	41,405,404	10,921,058	12,388,433	13,893,672
Total Primary Government	$ 32,376,388	$ 36,625,965	$ 70,840,215	$ 76,940,213	$ 82,950,201	$ 86,874,590	$ 68,525,674	$ 28,133,488	$ 32,926,621	$ 37,952,616
Percentage of Personal Income (1)	0.16%	0.18%	0.36%	0.42%	0.50%	0.51%	0.42%	0.17%	0.21%	0.25%
Per Capita (2)	$ 86.87	$ 98.28	$ 189.50	$ 207.97	$ 223.82	$ 233.80	$ 183.94	$ 74.91	$ 87.77	$ 101.01
Percentage of actual value of taxable property (3)	0.11%	0.12%	0.27%	0.30%	0.34%	0.40%	0.32%	0.13%	0.17%	0.20%

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
(4) There was a $31 million adjustment to intergovernmental loans due to a new agreement with the City of Canton effective 1/1/2022.

STARK COUNTY, OHIO

Computation of Legal Debt Margin - Current Year
December 31, 2023

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Tax Year '22 Collection Year 2023	$ 10,199,937,130	$ 10,199,937,130
Debt Limitation	253,498,428	101,999,371
Total Outstanding Debt:		
General Obligation Bonds	11,650,548	11,650,548
Special Assessment Bonds	824,452	824,452
OWDA Loans	326,834	326,834
OPWC Loans	6,239,482	6,239,482
Intergovernmental Loans	13,335,072	13,335,072
Total	32,376,388	32,376,388
Exemptions:		
General Obligation Bonds - Enterprise	11,650,548	11,650,548
Special Assessment Bonds	824,452	824,452
OWDA Loans	326,834	326,834
OPWC Loans	6,239,482	6,239,482
Intergovernmental Loans	13,335,072	13,335,072
Total	32,376,388	32,376,388
Net Debt	-	-
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	$ 253,498,428	$ 101,999,371

(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	247,498,428
	$ 253,498,428

(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)
2023	373,834	41.9	52,505	3.7	$ 20,033,016,392	$ 53,588
2022	372,657	41.8	52,306	4.0	19,969,943,316	53,588
2021	373,834	42.1	52,690	5.2	19,823,295,518	53,027
2020	369,964	42.1	55,752	8.1	18,122,686,540	48,985
2019	370,606	41.0	59,181	4.6	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	16,467,269,128	44,202
2016	375,586	41.0	56,739	5.5	16,118,409,504	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

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) 2014 -2021 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 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.
2019-2022 per capita personal income found on bea.gov (Bureau of Economic Analysis)
2023 per capita personal income not available until November 14, 2024, according to Bureau of Economic Analysis so the 2022 figure was used for 2023.

STARK COUNTY, OHIO

Principal Employers
Current Year and Nine Years Ago

	2023			2014		
Employer	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	6,800	1	3.76%	5,000	1	2.81%
Cleveland Clinic	2,421	2	1.34%	2,500	4	1.41%
County of Stark	2,154	3	1.19%	2,600	3	1.46%
Metallus (FKA TimkenSteel)	1,704	4	0.94%	4,120	2	2.32%
Canton City Board of Education	1,702	5	0.94%	1,823	6	1.02%
Freshmark, Inc.	1,783	6	0.99%	1,700	7	0.96%
Giant Eagle	1,166	7	0.64%	-	-	-
YMCA	850	8	0.47%	-	-	-
The Timken Company	862	9	0.48%	-	-	-
Stark State College	794	10	0.44%	1,123	8	0.63%
Diebold	-	-	-	1,900	5	1.07%
Alliance Community Hospital	-	-	-	953	9	0.54%
Republic Engineered Steels, Inc.	-	-	-	910	10	0.51%
Total	20,236		11.18%	22,629		12.72%
Total Employment within the County	180,970			177,900		

Source: Human Resources of Listed Companies
Note: The Timken Company split into TimkenSteel Corporation and The Timken Company in 2015.
Mercy Medical Center became the Cleveland Clinic in 2021.

STARK COUNTY, OHIO

Government Employees by Function
Last Ten Years

Primary Government:	**2023**	**2022**	**2021**	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**
General Government:										
Legislative and Executive	157	157	156	153	176	176	178	177	175	267
Judicial	306	301	337	320	366	366	369	322	313	277
Public Safety	314	304	320	303	316	318	309	422	403	321
Public Works	65	73	78	76	81	81	85	93	92	96
Health	436	430	425	409	459	457	544	562	621	648
Human Services	473	470	497	497	520	519	519	518	551	535
Proprietary:										
Sewer	86	89	81	79	82	84	79	81	80	75
Water	2	3	3	4	3	3	3	3	4	4
Fiduciary:										
Agency Funds	315	309	344	331	408	408	411	354	338	383
Total - Government Employees	2,154	2,136	2,241	2,172	2,411	2,412	2,497	2,532	2,577	2,606

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities										
Legislative & Executive										
Commissioners - Number Official Meetings	100	108	111	100	118	127	139	152	143	159
Recorder - number of deeds recorded	14,332	15,379	16,564	15,975	15,324	15,465	13,697	13,005	15,123	12,499
Auditor - number of parcels billed	199,360	199,496	199,301	197,185	197,189	197,170	195,088	194,859	194,573	194,526
Auditor - number of warrants issued	43,436	43,268	43,567	41,207	46,143	43,963	44,988	45,788	45,738	42,961
Judicial										
Probate Court Cases	3,194	2,621	1,464	1,657	1,752	1,658	1,441	1,405	1,545	1,376
Public Safety (Sheriff)										
Number of Traffic Stops	5,392	4,599	5,429	3,353	7,061	6,503	5,952	5,156	6,087	8,254
Number of inmates	412	401	369	304	469	484	419	414	492	422
Public Works (Engineer)										
Roads Resurfaced (miles)	56	63	53	43	56	61	59	44	40	34
Bridges Repaired	5	1	3	4	5	5	6	7	5	3
Health										
Mental Health - People Served	17,955	20,360	21,591	22,323	22,536	20,949	20,552	19,316	18,580	16,732
SCBDD - People Served in Clinic	5,589	5,501	5,337	6,753	10,862	16,994	25,387	27,862	16,726	23,599
EMA, HAZMAT AND 911-People Served	373,834	372,657	369,922	369,964	375,586	371,574	375,586	375,586	375,165	375,736
Human Services (SCDJFS)										
Children in programs	506	459	349	350	336	345	391	361	400	513
Support Dollars Collected	$ 51,154,856	$ 52,522,495	$ 59,059,545	$ 59,062,636	$ 57,776,997	$ 59,003,972	$ 59,960,791	$ 61,467,540	$ 62,453,856	$ 63,045,023
Number of Cases from Reports	2,616	2,684	2,892	2,762	3,129	3,063	3,506	2,892	2,572	2,778
Business Activities										
Sewer										
Connections	49,042	48,835	49,064	48,131	47,916	47,689	47,541	47,504	47,248	46,871
Miles	750	748	746	743	739	735	731	730	728	728

Source: Stark County Departments

STARK COUNTY, OHIO

Capital Asset Indicators by Function
Last Ten Years

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities										
Legislative and Executive										
Commissioners Buildings	22	22	22	21	21	21	21	20	19	19
Public Safety										
Marked Vehicles	72	76	74	68	68	62	75	74	71	65
Public Works										
State Roads (in miles)	251	251	251	251	251	251	251	251	251	251
County Roads (in miles)	406	404	406	406	406	406	407	407	407	408
Township Roads (in miles)	1,320	1,319	1,320	1,320	1,317	1,317	1,315	1,314	1,313	1,314
Bridges	329	329	329	329	329	329	333	329	329	333
Health										
SCBDD Buildings	10	10	12	12	12	12	12	12	12	12
SCBDD Buses and Vans	60	65	71	72	71	78	87	98	104	107
Business Activities										
Sewer										
Number of Lift Stations	87	87	86	86	82	82	85	84	82	82
Total Lines (in miles)	750	748	746	743	739	734	731	730	728	728
Water										
Total Lines (in miles)	48	48	46	46	46	46	46	45	45	45

Source: Stark County Departments