



OHIO AUDITOR OF STATE
KEITH FABER



**STARK COUNTY
DECEMBER 31, 2020**

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The Annual Comprehensive Financial Report is attached

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OHIO AUDITOR OF STATE KEITH FABER



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

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 26, 2021. We noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent period of the County. Our report refers to other auditors who audited the financial statements of the Stark County Port Authority, a component unit of the County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

August 26, 2021

OHIO AUDITOR OF STATE KEITH FABER



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

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Stark County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Stark County's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Stark County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component units and remaining fund information of Stark County (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's financial statements. We issued our unmodified report thereon dated August 26, 2021, wherein we noted the financial statements of the Stark County Port Authority, a component unit of the County, were audited by other auditors. Our opinion also explained that the County included a disclosure regarding the financial impact of COVID-19 and the continuing emergency measures. We conducted our audit to opine on the County's financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the financial statements. We subjected this schedule to the auditing procedures we applied to the financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the financial statements taken as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

August 26, 2021

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STARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF TREASURY</u>				
<i>Passed through the Ohio Office of Budget and Management</i>				
COVID-19 Coronavirus Relief Fund (C)	21.019	N/A	\$ 1,030,792	\$ 14,378,593
TOTAL U.S. DEPARTMENT OF TREASURY			<u>1,030,792</u>	<u>14,378,593</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Direct</i>				
<i>Comprehensive Community</i>				
Mental Health Services for Children with Serious Emotional Disturbances (D)	93.104	1H79SM063425	108,912	828,238
<i>Comprehensive Community</i>				
Mental Health Services for Children with Serious Emotional Disturbances (D)	93.104	1H79SM082978	-	6,667
<i>Total Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (D)</i>			<u>108,912</u>	<u>834,905</u>
<i>Direct</i>				
<i>Substance Abuse and Mental Health Services</i>				
Projects of Regional and National Significance (D)	93.243	1H79SP081170	-	16,497
<i>Direct</i>				
<i>Elder Abuse Prevention</i>				
Interventions Program (N)	93.747	90EJIG000102	-	35,204
<i>Medicaid Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program - MAC (A)	93.778	N/A	-	1,085,032
Medical Assistance Program (M)	93.778	G-2021-11-5993	-	5,348,131
<i>Total Medical Assistance Program/Medicaid Cluster</i>			<u>-</u>	<u>6,433,163</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Opioid STR	93.788	FY2019	325,705	325,705
<i>Title XXI - State Children's Insurance Program</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Children's Health Insurance Program (M)	93.767	G-2021-11-5993	-	59,849
<i>Title XX - Social Services Block Grant</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Social Services Block Grant (A)	93.667	FY2020	-	249,218
Social Services Block Grant (M)	93.667	G-2021-11-5993	443,150	8,791,736
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant (D)	93.667	FY2021	80,610	80,610
<i>Total Social Services Block Grant</i>			<u>523,760</u>	<u>9,121,564</u>

STARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 Emergency Grants to Address Mental and Substance Use Disorder (D)	93.665	H79FG000202	<u>51,838</u>	<u>94,184</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Block Grant for Community Mental Health Services (D)	93.958	FY2019	97,539	97,539
Block Grant for Community Mental Health Services (D)	93.958	FY2020	129,325	129,325
Block Grant for Community Mental Health Services (D)	93.958	FY2021	<u>143,776</u>	<u>145,956</u>
<i>Total Block Grants for Community Mental Health Services</i>			<u>370,640</u>	<u>372,820</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families (M)	93.556	G-2021-11-5993	<u>-</u>	<u>280,343</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Projects for Assistance in Transition from Homeless (D)	93.150	FY2020	78,185	78,185
Projects for Assistance in Transition from Homeless (D)	93.150	FY2021	<u>16,212</u>	<u>16,212</u>
<i>Total Projects for Assistance in Transition from Homeless</i>			<u>94,397</u>	<u>94,397</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2020	956,510	1,225,633
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2021	605,989	979,549
<i>Passed Through Drug Free Action Alliance</i>				
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2020	<u>-</u>	<u>2,500</u>
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			<u>1,562,499</u>	<u>2,207,682</u>
<i>TANF Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Temporary Assistance for Needy Families				
Temporary Assistance for Needy Families (M)	93.558	G-2021-11-5993	<u>300,261</u>	<u>6,600,582</u>
<i>Total Temporary Assistance for Needy Families/TANF Cluster</i>			<u>300,261</u>	<u>6,600,582</u>

STARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
<i>CCDF Cluster</i>				
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Child Care Development Block Grant (M)	93.575	G-2021-11-5993	-	483,164
<i>Total Child Care Development Block Grant/CCDF Cluster</i>			-	<u>483,164</u>
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Child Welfare Services (M)	93.645	G-2021-11-5993	-	191,834
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Foster Care - Title IV-E (M)	93.658	G-2021-11-5993	-	2,566,935
Foster Care - Title IV-E (G)	93.658	G-1819-06-0140	-	586,428
<i>Total Foster Care - Title IV-E</i>			-	<u>3,153,363</u>
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Chaffee Foster Care Program for Successful Transition to Adulthood (M)	93.674	G-2021-11-5993	-	85,854
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Child Support Enforcement Research (M)	93.564	G-2021-11-5993	-	210,580
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Child Support Enforcement (M)	93.563	G-2021-11-5993	-	3,655,361
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Adoption Assistance (M)	93.659	G-2021-11-5993	-	2,054,194
<i><u>Passed Through Ohio Department of Health</u></i>				
Preventive Health and Health Services Block Grant (D)	93.991	FY2020	-	55,674
Preventive Health and Health Services Block Grant (D)	93.991	FY2021	-	3,556
<i>Total Preventive Health and Health Services Block Grant</i>			-	<u>59,230</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>3,338,012</u>	<u>36,370,475</u>

STARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>CDBG - Entitlement Grants Cluster</i>				
<i><u>Direct</u></i>				
Community Development Block Grants/ Entitlement Grants (C)	14.218	B17UC390005	-	1,666
Community Development Block Grants/ Entitlement Grants (C)	14.218	B18UC390005	-	54,645
Community Development Block Grants/ Entitlement Grants (C)	14.218	B19UC390005	56,569	679,761
Community Development Block Grants/ Entitlement Grants (C)	14.218	B20UC390005	59,249	101,943
			115,819	838,015
<i><u>Passed Through the City of Canton</u></i>				
Community Development Block Grants/ Entitlement Grants (D)	14.218	FY2020	-	47,413
Community Development Block Grants/ Entitlement Grants (D)	14.218	FY2021	-	2,671
			-	50,084
<i><u>Passed Through the City of Alliance</u></i>				
Community Development Block Grants/ Entitlement Grants (D)	14.218	SFY 2020	-	4,052
Community Development Block Grants/ Entitlement Grants (D)	14.218	SFY 2021	-	4,032
			-	8,084
<i><u>Passed Through the City of Massillon</u></i>				
Community Development Block Grants/ Entitlement Grants (D)	14.218	SFY 2020	-	4,801
Community Development Block Grants/ Entitlement Grants (D)	14.218	SFY 2021	-	4,018
			-	8,819
<i>Total CDBG Entitlement Grants Cluster</i>			115,819	905,002
<i><u>Passed Through the City of Canton</u></i>				
Emergency Solutions Grant Program (D)	14.231	FY2020	-	1,341
Emergency Solutions Grant Program (D)	14.231	FY2021	-	17,297
			-	18,638
<i><u>Passed Through the Ohio Development Services Agency</u></i>				
Emergency Solutions Grant Program (D)	14.231	S-L-18-1D1-2	130,724	130,724
Emergency Solutions Grant Program (D)	14.231	S-L-18-1D1-3	144,394	144,394
			275,118	275,118
<i>Total Emergency Solutions Grant Program</i>			275,118	293,756
<i><u>Direct</u></i>				
Supportive Housing Program (D)	14.235	FY2020	-	94,580
Supportive Housing Program (D)	14.235	FY2021	-	15,420
<i>Total Supportive Housing Program</i>			-	110,000

STARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</u>				
<i>Direct</i>				
Continuum of Care Program (D)	14.267	FY2020	-	73,943
Continuum of Care Program (D)	14.267	FY2021	-	1,623
<i>Total Continuum of Care Program</i>			<u>-</u>	<u>75,566</u>
<i>Direct</i>				
HOME Investment Partnerships Program (C)	14.239	M-17DC390204	26,151	34,358
HOME Investment Partnerships Program (C)	14.239	M-18DC390204	123,083	349,207
HOME Investment Partnerships Program (C)	14.239	M-19DC390204	19,252	168,946
<i>Total HOME Investment Partnerships Program</i>			<u>168,486</u>	<u>552,511</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>559,422</u>	<u>1,936,835</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Child Nutrition Cluster</i>				
<i>Passed Through Ohio Department of Education</i>				
National School Lunch Program (A)	10.555	FY2020	-	26,481
<i>Total National School Lunch Program/Child Nutrition Cluster</i>			<u>-</u>	<u>26,481</u>
<i>SNAP Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Supplemental Nutrition Assistance Program (M)	10.561	G-2021-11-5993	-	1,722,869
<i>Total Supplemental Nutrition Assistance Program/SNAP Cluster</i>			<u>-</u>	<u>1,722,869</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>-</u>	<u>1,749,350</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Crisis Counseling (D)	97.032	FY2021	54,638	54,638
<i>Passed Through Ohio Department of Emergency Management Agency</i>				
Emergency Management Performance Grant (L)	97.042	EMW-2020-EP-00003-S01		81,544
Emergency Management Performance Grant (L)	97.042	EMW-2021-EP-00008-S01	-	58,380
<i>Total Emergency Management Performance Grant</i>			<u>-</u>	<u>139,924</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>54,638</u>	<u>194,562</u>
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Special Education Cluster</i>				
<i>Passed Through Ohio Department of Education</i>				
Special Education - Grants to States (A)	84.027	0663246BSF2019	-	96,162
Special Education - Preschool Grants (A)	84.173	066324PGS12019	-	10,282
<i>Total Special Education Cluster</i>			<u>-</u>	<u>106,444</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>-</u>	<u>106,444</u>

STARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i>				
Violence Against Women Formula Grants (H)	16.588	2018WFVA28217A	-	29,999
Violence Against Women Formula Grants (H)	16.588	2019WFVA28217	-	19,999
Violence Against Women Formula Grants (E)	16.588	2019WFVA28212	-	27,573
Violence Against Women Formula Grants (E)	16.588	2018WFVA28212A	-	19,999
<i>Total Violence Against Women Formula Grants</i>			<u>-</u>	<u>97,570</u>
COVID-19 Coronavirus Emergency Supplemental Funding Program (H)	16.034	2020DJBX0692	-	16,113
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2109JGA016448	-	15,812
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2019DJBX0438	-	4,488
<i>Total Byrne Memorial Justice Assistance Grant Program</i>			<u>-</u>	<u>20,300</u>
<i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i>				
Crime Victim Assistance (E)	16.575	2020VOCA132924162	-	216,129
Crime Victim Assistance (E)	16.575	2021VOCA134152266	-	76,705
Crime Victim Assistance (M)	16.575	2020VOCA132924105	-	9,615
Crime Victim Assistance (M)	16.575	2021VOCA134152258	-	1,984
Crime Victim Assistance (G)	16.575	2019VOCA132136868	-	62,568
<i>Total Crime Victim Assistance</i>			<u>-</u>	<u>367,001</u>
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>-</u>	<u>500,984</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Highway Planning and Construction Cluster Passed Through Office of the Governor's Highway Safety Representative</i>				
Highway Planning and Construction (I)	20.205	103225	-	66,911
Highway Planning and Construction (I)	20.205	103288	-	164,251
Highway Planning and Construction (I)	20.205	104113	-	250,000
Highway Planning and Construction (I)	20.205	104663	-	162,506
Highway Planning and Construction (I)	20.205	104739	-	129,290
Highway Planning and Construction (I)	20.205	104822	-	661,961
Highway Planning and Construction (I)	20.205	104823	-	371,296
Highway Planning and Construction (I)	20.205	104842	-	803,853
Highway Planning and Construction (I)	20.205	105396	-	150,000
Highway Planning and Construction (I)	20.205	107649	-	62,777
Highway Planning and Construction (I)	20.205	110196	-	325,000
Highway Planning and Construction (I)	20.205	110515	-	94,068
Highway Planning and Construction (I)	20.205	89022	-	11,375
Highway Planning and Construction (I)	20.205	99853	-	1,077,440
Highway Planning and Construction (I)	20.205	99948	-	826,497
<i>Total Highway Planning and Construction/ Highway Planning and Construction Cluster</i>			<u>-</u>	<u>5,157,225</u>

STARK COUNTY, OHIO
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</u>				
<i>Highway Safety Cluster</i>				
State and Community Highway Safety (H)	20.600	SC-2021-76-00-00-00452-00	-	2,119
State and Community Highway Safety (H)	20.600	SC-2020-76-00-00-00452-00	-	8,376
State and Community Highway Safety (H)	20.600	ISE-2021-76-00-00-00381-00	-	5,248
State and Community Highway Safety (H)	20.600	ISE-2020-76-00-00-00381-00	-	8,778
State and Community Highway Safety (H)	20.600	GG-2021-76-00-00-00617-00	-	30,727
State and Community Highway Safety (H)	20.600	GG-2020-76-00-00-00617-00	-	127,982
<i>Total State and Community Highway Safety</i>			-	<u>183,230</u>
National Priority Safety Programs (H)	20.616	OVIT-2021-76-00-00-00488-00	-	8,395
National Priority Safety Programs (H)	20.616	OVIT-2020-76-00-00-00655-00	-	46,397
National Priority Safety Programs (H)	20.616	DDEP-2020-76-00-00-00381-00	-	1,462
National Priority Safety Programs (H)	20.616	DDEP-2021-76-00-00-00381-00	-	1,589
<i>Total National Priority Safety Programs</i>			-	<u>57,843</u>
<i>Total Highway Safety Cluster</i>			-	<u>241,073</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (H)	20.608	ISE-2021-76-00-00-00381-00	-	11,293
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (H)	20.608	ISE-2020-76-00-00-00381-00	-	3,236
<i>Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated</i>			-	<u>14,529</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	<u>5,412,827</u>
ELECTION ASSISTANCE COMMISSION				
<i>Passed Through Ohio Secretary of State</i>				
HAVA Election Security Grant (K)	90.404	FY2019	-	49,922
HAVA Election Security Grant (K)	90.404	FY2020	-	68,537
COVID-19 HAVA Election Security Grant (K)	90.404	FY2020	-	292,908
HAVA Election Security Grant (K)	90.404	FY2021	-	14,673
<i>Total HAVA Election Security Grant</i>			-	<u>426,040</u>
TOTAL ELECTION ASSISTANCE COMMISSION			-	<u>426,040</u>
<u>U.S. DEPARTMENT OF INTERIOR</u>				
<i>Passed Through Office of Ohio Department of Natural Resources</i>				
Flood Control Act Lands (B)	15.433	FY2019	-	3,743
TOTAL U.S. DEPARTMENT OF INTERIOR			-	<u>3,743</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 4,982,864</u>	<u>\$ 61,079,853</u>

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

The following represent the recipient departments:

- | | |
|--|-----------------------------------|
| (A) Board of Developmental Disabilities | (H) Sheriff's Office |
| (B) Auditor | (I) County Engineer |
| (C) County Commissioners | (J) Court of Common Pleas |
| (D) Mental Health and Addiction Recovery | (K) Board Of Elections |
| (E) Prosecuting Attorney | (L) Emergency Preparedness Agency |
| (F) Sanitary Engineer | (M) Job and Family Services |
| (G) Family Court | (N) Probate Court |

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STARK COUNTY

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Federal Awards Expenditures (the Schedule) includes the federal award activity of Stark County (the County) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Office of Budget and Management, U.S. Department of Homeland Security, U.S. Department of Health and Human Services, the Ohio Department of Job and Family Services, the U.S. Department of Housing and Urban Development, the U.S. Department of Treasury, and the Ohio Department of Mental Health and Addiction Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E - CHILD NUTRITION CLUSTER

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

NOTE F - MATCHING REQUIREMENTS

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

NOTE G - TRANSFERS BETWEEN PROGRAM YEARS

Federal regulations require entities to obligate certain federal awards by June 30. However, with Ohio Department of Education's consent, entities can transfer unobligated amounts to the subsequent fiscal year's program. The Stark Board of Developmental Disabilities transferred the following amounts from 2020 to 2021 programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amt. Transferred</u>
Special Education - IDEA	84.027	\$ 2,233

NOTE H – TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2020, the County made allowable transfers of \$7,915,207 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$6,600,582 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2020 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 14,515,789
Transfer to Social Services Block Grant	<u>(7,915,207)</u>
Total Temporary Assistance for Needy Families	<u>\$ 6,600,582</u>

STARK COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2020

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	COVID-19 Coronavirus Relief Fund, CFDA #21.019, Medicaid Cluster, CFDA #93.778 and Temporary Assistance for Needy Families, CFDA #93.558
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$1,832,396 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Stark County, Ohio

Comprehensive Annual Financial Report

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



Alan Harold
Stark County Auditor

Prepared by The Stark County Auditor's Office

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STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2020

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STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2020

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STARK COUNTY, OHIO

Comprehensive Annual Financial Report

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August 26, 2021

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

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

Dear Citizens and Commissioners:

I am pleased to present the Stark County Comprehensive Annual Financial Report for the year ended December 31, 2020. It is required by State Law that the County publish, within five months of the close of each fiscal year, a complete set of financial statements, which are then required to be audited. This report is the result of those requirements and conforms to generally accepted accounting principles (GAAP).

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that has been established for this purpose. The objective is to provide reasonable assurance that the financial statements are free of any material misstatements, as the cost of internal control should not exceed anticipated benefits.

The Auditor of State of Ohio's office has issued an unmodified ("clean") opinion on Stark County's financial statements for the year ended December 31, 2020. The Independent Auditor's Report is located at the front of the financial section of this report.

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

FORM OF GOVERNMENT AND REPORTING ENTITY

Stark County, established in 1808, is located in Northeastern Ohio and covers an area of 567 square miles and includes 17 townships, 12 villages and 6 cities, the largest of which is the City of Canton, the County Seat, and the ninth largest city in the State.

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

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

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

Local Economy

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

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

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

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

Long Range Planning

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

Improving Accountability

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

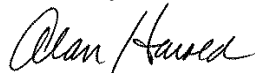
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we will submit it to the GFOA this year, as in each year past.

Additionally, the Auditor of State of Ohio presented an audit we are rightly proud of for the ninth consecutive year, inclusive of each year I have had the privilege of serving in this role. It is truly my honor to receive this acknowledgment on behalf of the staff and the fiscal managers around the County for their job well-done.

ACKNOWLEDGEMENTS

I appreciate the cooperation between the various elected officials, County departments, Rea & Associates, and my fiscal and technical staffs in assembling this report. As elected officials, we are honored to accept responsibility as stewards of the public's finances and trust. Every day we must do all we can to earn and to keep the trust of the people of our community, and we are grateful for the opportunity.

Sincerely,

A handwritten signature in cursive script that reads "Alan Harold".

Alan Harold
Stark County Auditor

STARK COUNTY, OHIO

Elected Officials

December 31, 2020

COUNTY COMMISSIONERS

Janet Weir Creighton
Richard R. Regula
Bill C. Smith

COUNTY AUDITOR

Alan C. Harold

COUNTY CORONER

Anthony P. Bertin

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick M. Campbell

COUNTY SHERIFF

George T. Maier

COUNTY TREASURER

Alex A. Zumbar

CLERK OF COURTS

Louis P. Giavasis

COMMON PLEAS JUDGES

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

FAMILY COURT JUDGES

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

PROBATE COURT JUDGE

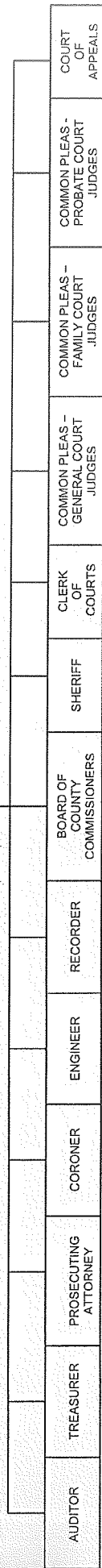
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

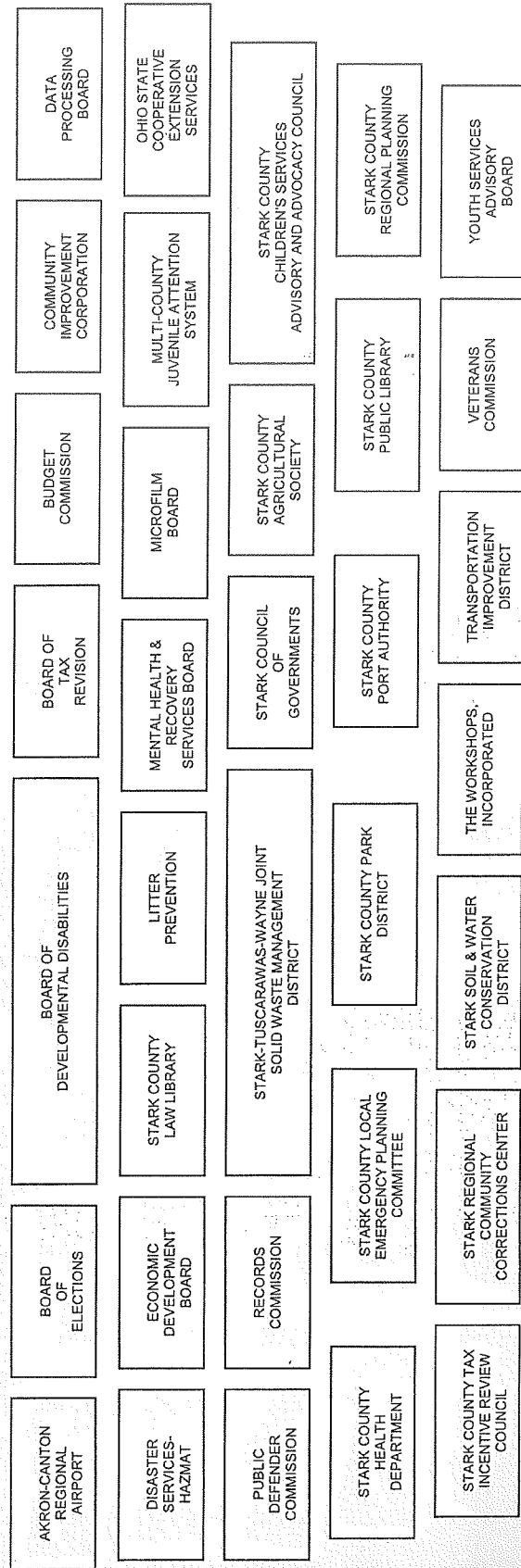
Craig R. Baldwin
Patricia A. Delaney
W. Scott Gwin
William B. Hoffman
Earle E. Wise, Jr.
John W. Wise

STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF STARK COUNTY



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





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Stark County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

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Financial Section

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OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and the remaining fund information of Stark County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Efficient • Effective • Transparent

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the remaining fund information of Stark County, Ohio, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Mental Health, Children's Services, Public Assistance and Justice System Sales Tax Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 23 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

August 26, 2021

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STARK COUNTY, OHIO

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

Our discussion and analysis of Stark County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2020. Please read it in conjunction with the County's basic financial statements.

FINANCIAL HIGHLIGHTS

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

USING THIS ANNUAL FINANCIAL REPORT

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

REPORTING THE COUNTY AS A WHOLE

The Statement of Net Position and the Statement of Activities

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

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

STARK COUNTY, OHIO

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

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

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

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

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

STARK COUNTY, OHIO

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

THE COUNTY AS A WHOLE

The *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2020 compared to 2019:

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

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

STARK COUNTY, OHIO

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

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

The largest portion of the County's net position (81 percent) reflects its net investment in capital assets, (e.g., land, building, machinery, equipment, infrastructure and construction in progress). The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

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

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

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STARK COUNTY, OHIO

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

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2020 and 2019.

Table 2
Changes in Net Position

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

Governmental Activities

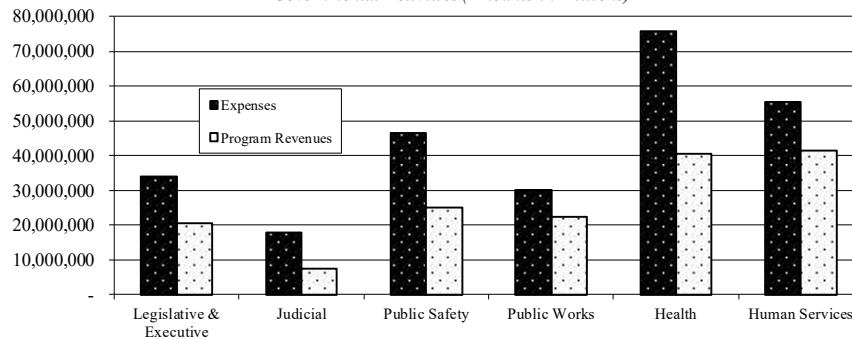
Governmental activities increased the County's net position. Key elements of this change are as follows:

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

STARK COUNTY, OHIO

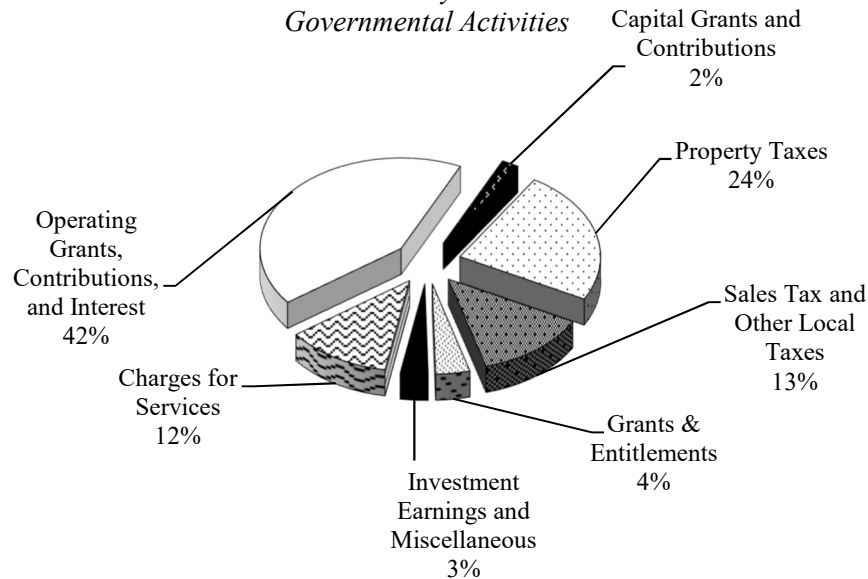
Management's Discussion and Analysis
For the Year Ended December 31, 2020

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



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

Graph 2
Revenues by Source
Governmental Activities



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

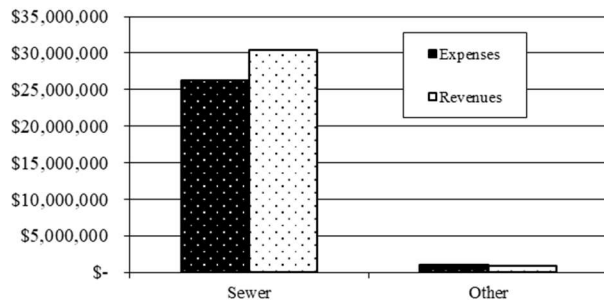
Property tax revenues account for \$67 million total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$33 million, the Children Services Board - \$9 million, the Mental Health and Addiction Recovery Board - \$7 million, Emergency Services - \$1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

STARK COUNTY, OHIO

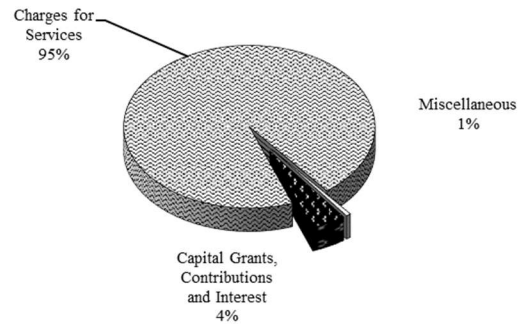
Management's Discussion and Analysis
For the Year Ended December 31, 2020

Business-type Activities

Graph 3
Expenses and Program Revenues
Business-Type Activities (Amounts in Millions)



Graph 4
Revenues by Source
Business-Type Activities



Charges for services remained the main source of revenue, for Business-type activities, at 95 percent.

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental Funds

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

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

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

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

STARK COUNTY, OHIO

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

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

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

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

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

Enterprise Funds

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

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

GENERAL FUND BUDGETING HIGHLIGHTS

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

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

CAPITAL ASSET AND DEBT ADMINISTRATION

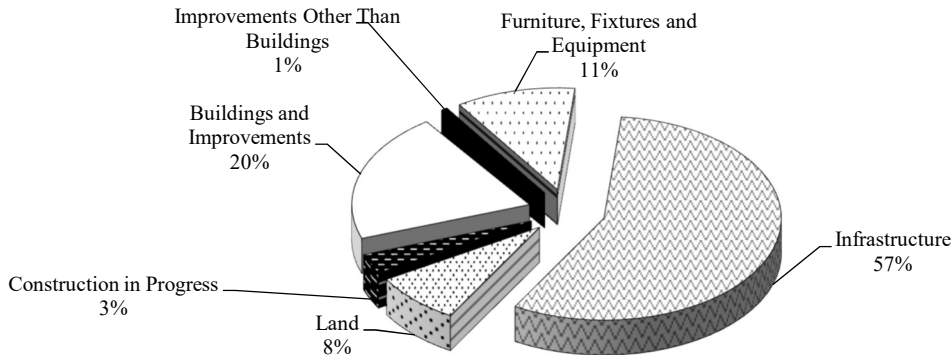
Capital Assets

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

STARK COUNTY, OHIO

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

Graph 5
Capital Assets
Governmental Activities



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

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

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

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

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

STARK COUNTY, OHIO

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

Debt

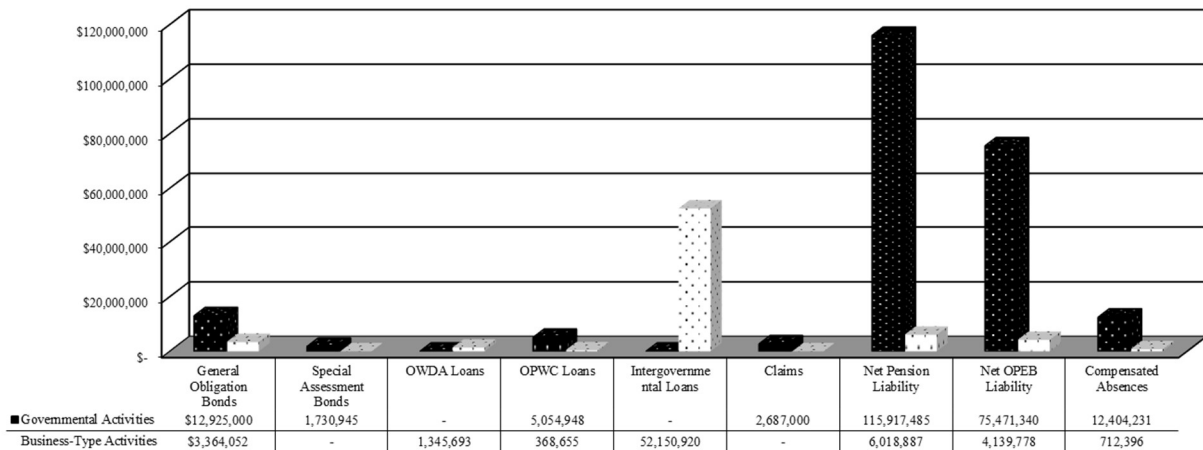
The following table summarizes the County's long-term obligations outstanding:

Table 4
Outstanding Long-Term Obligations at December 31

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

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

Graph 6
Total Outstanding Debt by Type



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

STARK COUNTY, OHIO

Management's Discussion and Analysis

For the Year Ended December 31, 2020

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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Stark County, Ohio

Statement of Net Position

December 31, 2020

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

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Activities

For the Year Ended December 31, 2020

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

General Revenues

Property Taxes Levied for:

- General Purposes
- Developmental Disabilities
- Emergency Services
- Mental Health
- Children's Services

Sales Taxes

Other Local Taxes

Grants and Entitlements not Restricted to Specific Programs

Revenue in Lieu of Taxes

Gain on Sale of Capital Assets

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

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
\$ (13,375,394)	\$ -	\$ (13,375,394)	\$ -	\$ -
(10,519,650)	-	(10,519,650)	-	-
(21,577,565)	-	(21,577,565)	-	-
(7,775,475)	-	(7,775,475)	-	-
(35,155,467)	-	(35,155,467)	-	-
(14,016,600)	-	(14,016,600)	-	-
(518,116)	-	(518,116)	-	-
<u>(102,938,267)</u>	<u>-</u>	<u>(102,938,267)</u>	<u>-</u>	<u>-</u>
-	4,152,710	4,152,710	-	-
-	(119,611)	(119,611)	-	-
-	25,521	25,521	-	-
<u>-</u>	<u>4,058,620</u>	<u>4,058,620</u>	<u>-</u>	<u>-</u>
-	-	-	(526,018)	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,973)</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(526,018)</u>	<u>(22,973)</u>
<u>(102,938,267)</u>	<u>4,058,620</u>	<u>(98,879,647)</u>	<u>(526,018)</u>	<u>(22,973)</u>
17,238,773	-	17,238,773	-	-
33,215,530	-	33,215,530	-	-
637,847	-	637,847	-	-
6,606,177	-	6,606,177	-	-
9,250,471	-	9,250,471	-	-
34,112,712	-	34,112,712	-	-
1,897,020	-	1,897,020	-	-
11,001,001	-	11,001,001	764,170	-
213,357	-	213,357	-	-
-	14,370	14,370	-	-
2,623,307	-	2,623,307	14,523	7,353
6,231,204	190,190	6,421,394	150,837	401
<u>123,027,399</u>	<u>204,560</u>	<u>123,231,959</u>	<u>929,530</u>	<u>7,754</u>
20,089,132	4,263,180	24,352,312	403,512	(15,219)
<u>220,982,682</u>	<u>159,442,436</u>	<u>380,425,118</u>	<u>3,527,129</u>	<u>1,340,440</u>
<u>\$ 241,071,814</u>	<u>\$ 163,705,616</u>	<u>\$ 404,777,430</u>	<u>\$ 3,930,641</u>	<u>\$ 1,325,221</u>

Stark County, Ohio

Balance Sheet

Governmental Funds

December 31, 2020

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

See accompanying notes to the basic financial statements.

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

Stark County, Ohio

Reconciliation of Total Governmental Fund Balances to

Net Position of Governmental Activities

December 31, 2020

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

*Net of Internal Service

See accompanying notes to the basic financial statements.



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Stark County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental Funds

For the Year Ended December 31, 2020

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

See accompanying notes to the basic financial statements.

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

Stark County, Ohio

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

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

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

See accompanying notes to the basic financial statements.



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Stark County, Ohio

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

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

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Revenues, Expenditures and Changes in

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

For the Year Ended December 31, 2020

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

See accompanying notes to the basic financial statements.

Stark County, Ohio

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

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

See accompanying notes to the basic financial statements.

Stark County, Ohio

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

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

See accompanying notes to the basic financial statements.

Stark County, Ohio

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

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

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Revenues, Expenditures and Changes in

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

For the Year Ended December 31, 2020

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

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fund Net Position

Proprietary Funds

December 31, 2020

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

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Year Ended December 31, 2020

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

See accompanying notes to the basic financial statements.

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

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

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

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

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

Noncash Capital Financing Activities:

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

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2020

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

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended December 31, 2020

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

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

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

NOTE 1. THE COUNTY AND REPORTING ENTITY

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

Reporting Entity

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

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

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

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

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

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

STARK COUNTY, OHIO

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

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

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

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

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

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

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

STARK COUNTY, OHIO

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

A. Basis of Presentation

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

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

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

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

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

B. Fund Accounting

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

STARK COUNTY, OHIO

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

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

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

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

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

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

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

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

C. Measurement Focus

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

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

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

D. Basis of Accounting

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

STARK COUNTY, OHIO

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

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

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

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

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

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

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

STARK COUNTY, OHIO

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

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

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

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

STARK COUNTY, OHIO

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

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

Following Ohio statutes, the County has by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during 2020 amounted to \$2,622,985, which includes \$2,397,109 assigned from other County funds.

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

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

G. Inventory

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

H. Prepaid Items

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

I. Capital Assets

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

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

STARK COUNTY, OHIO

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

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

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

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

STARK COUNTY, OHIO

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

L. Accrued Liabilities and Long-term Obligations

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

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

M. Pensions//Other Postemployment Benefits (OPEB)

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

N. Fund Balances

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

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

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

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

STARK COUNTY, OHIO

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

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

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

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

O. Net Position

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

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

P. Operating Revenues and Expenses

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

Q. Contributions of Capital

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

STARK COUNTY, OHIO

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

R. Interfund Activity

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

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

S. Extraordinary and Special Items

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

T. Estimates

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

NOTE 3. BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

STARK COUNTY, OHIO

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

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

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

NOTE 4. FUND DEFICIT

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

NOTE 5. DEPOSITS AND INVESTMENTS

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

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

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

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

STARK COUNTY, OHIO

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

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

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

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

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

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

STARK COUNTY, OHIO

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

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

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

Investments

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

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

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

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

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

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

STARK COUNTY, OHIO

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

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

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

NOTE 6. PROPERTY TAXES

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

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

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

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

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

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2020, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2020 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 7. SALES AND USE TAX

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

STARK COUNTY, OHIO

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

NOTE 8. RECEIVABLES

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

NOTE 9. RISK MANAGEMENT

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

The County has elected to provide medical benefits through a self-insured program. Maintenance of these benefits is accounted for in the Self Insurance internal service fund. Incurred but unreported claims of \$2,174,889 as of December 31, 2020 were accrued as a liability.

The County participated in the State Workers' Compensation prospective rating plan during 2020. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage plus the actual claim costs for employees injured. Incurred but not reported claims of \$512,111 have been accrued as a liability at December 31, 2020.

The total claims liability of \$2,687,000 reported in the internal service funds at December 31, 2020, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustment expenses and do not include other allocated or unallocated claims adjustment expenses.

Changes in the funds' claims liability amounts for 2019 and 2020 were:

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

STARK COUNTY, OHIO

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

NOTE 10. CAPITAL ASSETS

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

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

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
<i>Legislative and Executive</i>	\$ 1,638,493	<i>Sewer</i>	\$ 6,831,985
<i>Judicial</i>	275,536	<i>Other</i>	<u>203,348</u>
<i>Public Safety</i>	2,208,977	<i>Total Depreciation Expense</i>	<u>\$ 7,035,333</u>
<i>Public Works</i>	11,505,155		
<i>Health</i>	562,420		
<i>Human Services</i>	<u>336,072</u>		
<i>Total Depreciation Expense</i>	<u>\$ 16,526,653</u>		

STARK COUNTY, OHIO

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

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

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

NOTE 11. DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Liability (Asset)

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

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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

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

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

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

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

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

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

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The County participates in STRS, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective August 1, 2017 – July 1, 2019, any member could retire with reduced benefits who had (1) five years of service credit and age 60; (2) 27 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Effective August 1, 2019 – July 1, 2021, any member may retire with reduced benefits who has (1) five years of service credit and age 60; (2) 28 years of service credit and age 55; or (3) 30 years of service credit regardless of age. Eligibility changes will continue to be phased through August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Eligibility changes for actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

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

STARK COUNTY, OHIO

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

New members who choose the DC Plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

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

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

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

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

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

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

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

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

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

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

Actuarial Assumptions - OPERS

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

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

STARK COUNTY, OHIO

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

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

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

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

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

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

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

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

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

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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.20 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.20 percent) or one-percentage-point higher (8.20 percent) than the current rate:

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

Actuarial Assumptions - STRS

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

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

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

STARK COUNTY, OHIO

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

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

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

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

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

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

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate
The following table represents the County's proportionate share of the net pension liability as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption:

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

NOTE 12 - DEFINED BENEFIT OPEB PLANS

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

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

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

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

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

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

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

Plan Description - State Teachers Retirement System (STRS)

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

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

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

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

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

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

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

STARK COUNTY, OHIO

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For the Year Ended December 31, 2020

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

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

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

Actuarial Assumptions - OPERS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Changes between Measurement Date and Reporting Date

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

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Actuarial Assumptions – STRS

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

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

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

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

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$ (391,097)	\$ (449,503)	\$ (499,059)

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Asset	\$ (495,983)	\$ (449,503)	\$ (392,885)

NOTE 13. COMPENSATED ABSENCES

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. The Ohio Revised Code states up to three years of vacation leave may be accumulated. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. The Revised Code also states, the County employees become eligible to receive one-fourth of their accumulated unpaid sick leave time upon retirement after a minimum of ten years of service. However, the Revised Code authorizes the board of commissioners to set modification to these rights for any agencies or departments under their control. By order of any appointing authority of a county office, department, commission or board that is not under the Board of Commissioners control may set modification of said rights. As of December 31, 2020, the liability for unpaid compensated absences was \$13,116,627 for the entire County.

NOTE 14. COMMITMENTS

A. Contractual Commitments

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

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

STARK COUNTY, OHIO

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

B. Other Commitments

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

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

NOTE 15. INTERFUND TRANSACTIONS

A. Interfund Transfers

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them. During 2020, the general fund transferred \$5,000,000 to the permanent improvement fund and \$1,556,431 to the general obligation bond retirement fund and \$90,000 to the ditch maintenance fund.

B. Interfund Balances

Interfund balances for the year ended December 31, 2020, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

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

STARK COUNTY, OHIO

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

NOTE 16. LONG-TERM DEBT

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

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

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For the Year Ended December 31, 2020

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

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

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

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

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

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

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

STARK COUNTY, OHIO

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

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

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

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

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

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

Intergovernmental Loans

In 1995, Stark County entered into a contractual agreement with the City of Canton for the improvement and future maintenance of a wastewater treatment plant that is in Stark County and that Stark County residents are able to tap into. The project was financed by the three OWDA loans issued in 2002 by the City of Canton. The original loan was followed by two supplemental loans to cover change order costs beyond the original loan amount. All proceeds were received by the City of Canton and the City of Canton is responsible for the debt retirement and maintenance. The plant is a capital asset of the City of Canton.

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

In 1996 and 2004, Stark County entered into contractual agreements with Summit County for the improvement of the Upper Tuscarawas Wastewater Treatment Plant through upgrades and equipment additions. Stark County residents are able to tap into this facility. The improvements will be financed through General Obligation bonds, OWDA debt and OPWC debt issued in 1996 and 2005 by Summit County. All proceeds were received by Summit County and Summit County is responsible for the debt retirement and maintenance. The plant is a capital asset of Summit County. The annual interest rates of the obligations vary.

STARK COUNTY, OHIO

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

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

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

In 2015, Stark County entered into an agreement with Tuscarawas County for the engineering planning for the Tuscarawas County Sandyville wastewater treatment plant improvement project. The project was financed by an OWDA design loan issued by Tuscarawas County. All proceeds were received by Tuscarawas County and Tuscarawas County is responsible for the debt retirement and maintenance. The facility will be a capital asset of Tuscarawas County. There is no amortization schedule available at this time. Therefore, it has not been included in the amortization schedule below.

The total amount owed for these loans has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. Amounts have been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to each respective City and County.

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

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

STARK COUNTY, OHIO

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

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

NOTE 17. TRANSACTIONS INVOLVING FUTURE REVENUES

GASB 48 requires certain disclosures regarding transactions involving future revenues. Stark County has pledged the proceeds from special assessments to repay \$1.7 million in bonds outstanding issued during the years 1997 through 2010 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100 percent of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2020, principal and interest paid totaled \$416,460. At December 31, 2020, the outstanding balance for the special assessment bonds was \$1,730,945 and payments were scheduled to be made through the year 2030.

NOTE 18. FUND BALANCES

Fund balance can be classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The constraints placed on fund balance for the major governmental funds and all other funds are presented as follows:

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

STARK COUNTY, OHIO

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

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

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

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

NOTE 19. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. It is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in it. In 2020, the County contributed \$3,667,324 to the System, which represents approximately 32 percent of their total receipts. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

Stark Council of Governments (Council) The County participates in the Council which is a statutorily created political subdivision of the State for the purpose of providing a permanent forum for discussion and study of concerns of the county, cities, villages and townships for development of policies and programs for implementation by one or more of the local governing bodies. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$492,313 to the Council in 2020. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

Stark County Regional Planning Commission (Commission) The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. They are not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. In 2020, the County contributed \$90,000 to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

STARK COUNTY, OHIO

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

NOTE 20. JOINTLY GOVERNED ORGANIZATIONS

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District) The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2020, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no monies were received from the County.

Community Improvement Corporation of Stark County (Corporation) The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. In 2020, no monies were received from the County.

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

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

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

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

STARK COUNTY, OHIO

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

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

Northeast Ohio Network (Network) The Network is a jointly governed organization formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Summit, Trumbull and Wayne. A twelve member regional council oversees the operation of the Network. Of the twelve members, the County appoints one. Each member's control over the operation of the Network is limited to its representation on the Council. The Council exercises total authority for the day-to-day operations of the Network. These include budgeting, appropriating, contracting and designating management. The County has no financial responsibility for any of the Network's liabilities.

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

NOTE 21. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2020.

Stark County Park District (Park District) The County appoints the governing Board of the Park District; however, the County's accountability does not extend beyond making appointments. The Park District did not receive any funding from the County during 2020.

NOTE 22. CONTINGENT LIABILITIES

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

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

STARK COUNTY, OHIO

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

NOTE 23. COVID-19

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

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

NOTE 24. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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

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

B. Summary of Significant Accounting Policies

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

Basis of Presentation

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

STARK COUNTY, OHIO

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

Measurement Focus and Basis of Accounting

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

Budgetary Process

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

Cash and Cash Equivalents

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

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

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

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

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

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

Capital Assets and Depreciation

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

STARK COUNTY, OHIO

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

Operating Revenues and Expenses

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

Net Position

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

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

Estimates

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

C. Deposits and Investments

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

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

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

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

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

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

STARK COUNTY, OHIO

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

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

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

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

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

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

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

Custodial Credit Risk: For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the SCPA will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The SCPA had no investment in repurchase agreements as of December 31, 2020. The entire balance of a repurchase agreement is collateralized by underlying securities that are held by the investment's counterparty, not in the name of the SCPA. Ohio law requires the market value of the securities subject to repurchase agreements must exceed the principal value of securities subject to a repurchase agreement by 2 percent. The federal agency securities are exposed to custodial credit risk in that they are uninsured, unregistered and held by the counterparty's trust department or agency, but not in the SCPA's name. The SCPA has no investment policy dealing with investment custodial risk beyond the requirement of the State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the Treasurer or qualified trustee.

STARK COUNTY, OHIO

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

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

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

D. Risk Management

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

E. Related Party Transactions

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

F. Debt/Loans Payable

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

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

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

G. Loans Receivable

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

H. Conduit Debt

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

I. Subsequent Events

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

NOTE 25. STARK COUNTY LAND REUTILIZATION CORPORATION

A. Description of the Entity

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

STARK COUNTY, OHIO

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

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

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

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

B. Summary of Significant Accounting Policies

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

Basis of Presentation

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

Government-Wide Financial Statements

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

STARK COUNTY, OHIO

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

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

Measurement Focus

Government-Wide Financial Statements

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

Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

Expenses/Expenditures

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

Budgetary Process

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

STARK COUNTY, OHIO

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

Federal Income Tax

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

Cash and Cash Equivalents

All monies received by the Corporation are deposited in demand deposit accounts. During 2020, the Corporation invested in STAR Plus, a cash management program set up by the State Treasurer's Office that provides the Corporation with access to multiple Federal Deposit Insurance Corporation (FDIC) insured banks via one convenient depository account.

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

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

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

Prepayments

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

Assets Held for Resale

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

Accrued Liabilities and Long-Term Obligations

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

STARK COUNTY, OHIO

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

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation had no restricted net position at December 31, 2020.

Intergovernmental Revenue

The Corporation receives operating income through Stark County. This money represents 5 percent of all collections on current unpaid and delinquent property taxes once these taxes are paid. Pursuant to ORC 321.263, these penalty and interest monies are collected by the County when taxes are paid and then are paid to the Corporation upon the Corporation's written request. In addition, the Corporation receives State grant funding.

Estimates

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

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Corporation Administration and that are either unusual in nature or infrequent in occurrence. The Corporation had no extraordinary or special items during 2020.

C. Accountability and Compliance

Change in Accounting Principles

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

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

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

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

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

STARK COUNTY, OHIO

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

D. Deposits and Investments

Deposits with Financial Institutions

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

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

E. Investments

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

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

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2020

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

F. Receivables

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

G. Risk Management

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

The Corporation is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2020, the Corporation contracted with Ohio Plan Risk Management, Inc. for various coverages.

The limitations of coverages are as follows:

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

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

STARK COUNTY, OHIO

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

H. Transactions with Stark County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Stark County Board of Commissioners to receive 5 percent of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Corporation to fund operations. At December 31, 2020, the Corporation recognized revenues of \$764,170 for these fees that were collected by the County in 2020.

During 2020, the Corporation also entered into an agreement with the Stark County Regional Planning Commission to provide the necessary services for the overall administration and coordination of the Corporation's Land Reutilization program as well as other County departments for various services. During 2020, the Corporation paid \$327,861 in administration fees to the Stark County Regional Planning Commission and other County departments.

I. Contingencies

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

J. COVID-19

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

See accompanying notes to the required supplementary information.

STARK COUNTY, OHIO

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

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

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

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

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

Changes in Benefit Terms – OPERS

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

Changes in Assumptions – STRS

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

Changes in Benefit Terms - STRS

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

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

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

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

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

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

STARK COUNTY, OHIO

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

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

Changes in Benefit Terms – OPERS

No significant changes in benefit terms.

Changes in Assumptions – STRS

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

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

Changes in Benefit Terms – STRS

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

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

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

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

STARK COUNTY, OHIO

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

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Immobilization and Impoundment - To account for immobilization fees and charges collected to be used to help defray the costs of the immobilization and impoundment of the vehicle.

In-Home Detention - To account for grant proceeds to be used for a pilot in-home detention program.

STARK COUNTY, OHIO

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

Motor Vehicle and Gas Tax - To account for revenue derived from motor vehicle license and gasoline taxes and interest. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

STARK COUNTY, OHIO

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

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

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2020

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

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2020

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

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

(continued)

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2020

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

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

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2020

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



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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2020

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

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

\$ -	\$ -	\$ 751,160
-	-	98,699
<u>-</u>	<u>-</u>	<u>849,859</u>

-	-	27,781
-	224,346	224,346
<u>-</u>	<u>224,346</u>	<u>252,127</u>

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

<u>\$ 292,060</u>	<u>\$ 813,849</u>	<u>\$ 14,707,693</u>
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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, 2020

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



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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2020

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

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

(continued)

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds (continued)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2020

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



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STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Position

Nonmajor Enterprise Funds

December 31, 2020

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

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Fund Descriptions – Internal Service Funds

For the Year Ended December 31, 2020

Internal Service Funds

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Position

All Internal Service Funds

December 31, 2020

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

STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

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

Private Purpose Trust Funds

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

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

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

Custodial Funds

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

Undivided Taxes - To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and to the County operating funds, which include Highway Escrow County, Highway Escrow State, Undivided Estate Tax, Undivided Personal Tax, Trailer Tax, Local Government, Subdivision Auto Registration, Cigarette Tax, Subdivision Tax, and Library and Local Government Support.

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

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

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

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

STARK COUNTY, OHIO

Combining Statement of Net Position

Private Purpose Trust Funds

December 31, 2020

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

Stark County, Ohio

Combining Statement of Net Position

Custodial Funds

December 31, 2020

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

STARK COUNTY, OHIO

Combining Statement of Changes in Net Position

Private Purpose Trust Funds

For the Year Ended December 31, 2020

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

Stark County, Ohio

Combining Statement of Changes in Net Position

Custodial Funds

December 31, 2020

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

STARK COUNTY, OHIO

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

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

(continued)

STARK COUNTY, OHIO

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

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

(continued)

STARK COUNTY, OHIO

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Children's Services

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)- Public Assistance

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Justice System Sales Tax

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

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

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

STARK COUNTY, OHIO

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

Rotary Abstract Fee

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

Forfeiture of Subdivision Bond

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - 911 System

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Computer Technology

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Delinquent Tax Assessment and Collection

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

Immobilization and Impoundment

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

In - Home Detention

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

STARK COUNTY, OHIO

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

	Real Estate Assessment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,975,000	\$ 4,353,714	\$ 378,714
Intergovernmental	-	4,813	4,813
Other	25,000	27,935	2,935
Total Revenues	4,000,000	4,386,462	386,462
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	3,296,670	3,266,663	30,007
Materials and Supplies	56,056	27,374	28,682
Contractual Services	1,435,176	1,238,350	196,826
Capital Outlay	36,352	20,647	15,705
Other	111,680	49,573	62,107
Total Expenditures	4,935,934	4,602,607	333,327
Net Change in Fund Balance	(935,934)	(216,145)	719,789
Fund Balance Beginning of Year	2,666,351	2,666,351	-
Prior Year Encumbrances Appropriated	136,500	136,500	-
Fund Balance End of Year	\$ 1,866,917	\$ 2,586,706	\$ 719,789

	Sheriff's Litter Patrol		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
Expenditures			
Current:			
Public Safety			
Personal Services	81,785	81,580	205
Materials and Supplies	22,807	10,185	12,622
Total Expenditures	104,592	91,765	12,827
Net Change in Fund Balance	(9,592)	3,235	12,827
Fund Balance Beginning of Year	3,114	3,114	-
Prior Year Encumbrances Appropriated	9,592	9,592	-
Fund Balance End of Year	\$ 3,114	\$ 15,941	\$ 12,827

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Adult Probation

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Program for Addiction Rehabilitation

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

Community Prosecution Program			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 483	\$ -	\$ (483)
Net Change in Fund Balance	483	-	(483)
Fund Balance Beginning of Year	483	483	-
Fund Balance End of Year	\$ 966	\$ 483	\$ (483)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

Board of Election Special Election

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Balance Beginning of Year</i>	\$ 216,585	\$ 216,585	\$ -
<i>Fund Balance End of Year</i>	\$ 216,585	\$ 216,585	\$ -

Probate Court Elder Justice Innovation Grant

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

<i>Geographical Information Systems</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Current			
General Government - Legislative and Executive			
Materials and Supplies	\$ 144	\$ 144	\$ -
Capital Outlay	11,128	11,128	-
Total Expenditures	11,272	11,272	-
Net Change in Fund Balance	(11,272)	(11,272)	-
Fund Balance Beginning of Year	11,272	11,272	-
Fund Balance End of Year	\$ -	\$ -	\$ -
Board of Elections			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental			
Interest	\$ 332,908	\$ 332,908	\$ -
	453	546	93
Total Revenues	333,361	333,454	93
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services			-
Materials and Supplies	176,570	164,322	12,248
Contractual Services	206,260	106,949	99,311
Total Expenditures	382,830	271,271	111,559
Net Change in Fund Balance	(49,469)	62,183	111,652
Fund Balance Beginning of Year	56,732	56,732	-
Prior Year Encumbrances Appropriated	11,721	11,721	-
Fund Balance End of Year	\$ 18,984	\$ 130,636	\$ 111,652

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

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

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

STARK COUNTY, OHIO

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

Countywide Public Safety Communications System Project Fund

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

JFS Midtown Building Project Fund

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balance Beginning of Year	\$ 292,061	\$ 292,061	\$ -
Fund Balance End of Year	\$ 292,061	\$ 292,061	\$ -

The Venue - TIF Fund

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

STARK COUNTY, OHIO

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

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

STARK COUNTY, OHIO

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

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

STARK COUNTY, OHIO

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

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

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2020

George C. Brissel

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

Board of Developmental Disabilities Gifts & Donations

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



Statistical Section

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2020

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III. STATISTICAL SECTION

Financial Trends

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

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

Revenue Capacity

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

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Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S9
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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.

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STARK COUNTY, OHIO

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2020
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Ratios of General Bonded Debt Outstanding - General bonded debt refers to debt that is supported by taxes. It excludes debt reported in proprietary funds, even if that debt is general obligation in character, as well as debt supported by special assessments. Total debt service for each year should be compared to total expenditures of the general government and expressed as a percentage of that amount. Per the definition, Stark County does not have any general bonded debt and, therefore, is not required to present this statement.

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

Demographic and Economic Information

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

Demographic and Economic Statistics – Last Ten Years.....	S19
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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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Capital Asset Indicators by Function – Last Ten Years.....	S23



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STARK COUNTY, OHIO

Net Position By Component

Last Ten Years

(accrual basis of accounting)

	<u>2020</u>	<u>2019</u>	<u>2018 Restated</u>	<u>2017 Restated</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<i>Governmental Activities</i>										
Net Investment in Capital Assets	\$ 194,406,763	\$ 198,001,441	\$ 189,470,791	\$ 192,673,550	\$ 191,715,022	\$ 185,091,691	\$ 182,605,662	\$ 180,029,103	\$ 177,078,858	\$ 166,155,990
Restricted										
Capital Projects	933,536	1,310,306	1,239,571	676,768	7,471,923	6,025,095	4,151,556	2,154,475	1,421,349	1,953,786
Debt Service	557,978	652,970	1,193,120	1,721,154	1,939,829	2,164,426	2,016,418	1,872,150	2,516,891	5,668,451
Other Purposes	189,392,245	163,296,211	158,700,624	151,073,369	150,840,605	138,314,223	142,553,390	138,382,551	131,044,509	117,859,466
Unrestricted	<u>(144,218,708)</u>	<u>(142,278,246)</u>	<u>(125,969,045)</u>	<u>(122,361,376)</u>	<u>(55,313,098)</u>	<u>(50,082,364)</u>	<u>(50,641,493)</u>	<u>26,976,357</u>	<u>22,870,631</u>	<u>21,706,774</u>
<i>Total Governmental Activity Net Position</i>	<u>241,071,814</u>	<u>220,982,682</u>	<u>224,635,061</u>	<u>223,783,465</u>	<u>296,654,281</u>	<u>281,513,071</u>	<u>280,685,533</u>	<u>349,414,636</u>	<u>334,932,238</u>	<u>313,344,467</u>
<i>Business-type activities</i>										
Net Investment in Capital Assets	134,661,699	131,580,604	127,251,487	122,294,843	116,729,837	115,107,013	113,564,772	112,729,100	100,316,438	100,562,933
Unrestricted	<u>29,043,917</u>	<u>27,861,832</u>	<u>28,759,618</u>	<u>29,228,099</u>	<u>33,562,456</u>	<u>27,427,800</u>	<u>24,279,638</u>	<u>23,282,172</u>	<u>23,795,764</u>	<u>19,271,750</u>
<i>Total Business-Type Activity Net Position</i>	<u>163,705,616</u>	<u>159,442,436</u>	<u>156,011,105</u>	<u>151,522,942</u>	<u>150,292,293</u>	<u>142,534,813</u>	<u>137,844,410</u>	<u>136,011,272</u>	<u>124,112,202</u>	<u>119,834,683</u>
<i>Total Primary Government</i>										
Net Investment in Capital Assets	329,068,462	329,582,045	316,722,278	314,968,393	308,444,859	300,198,704	296,170,434	292,758,203	277,395,296	266,718,923
Restricted	190,883,759	165,259,487	161,133,315	153,471,291	160,252,357	146,503,744	148,721,364	142,409,176	134,982,749	125,481,703
Unrestricted	<u>(115,174,791)</u>	<u>(114,416,414)</u>	<u>(97,209,427)</u>	<u>(93,133,277)</u>	<u>(21,750,642)</u>	<u>(22,654,564)</u>	<u>(26,361,855)</u>	<u>50,258,529</u>	<u>46,666,395</u>	<u>40,978,524</u>
<i>Total Primary Government</i>	<u>\$ 404,777,430</u>	<u>\$ 380,425,118</u>	<u>\$ 380,646,166</u>	<u>\$ 375,306,407</u>	<u>\$ 446,946,574</u>	<u>\$ 424,047,884</u>	<u>\$ 418,529,943</u>	<u>\$ 485,425,908</u>	<u>\$ 459,044,440</u>	<u>\$ 433,179,150</u>

Source: Stark County Auditor

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

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

Note: GASB 75 was implemented in 2018 and caused a restatement for 2017. 2016 and prior do not reflect the implementation of GASB 75.

Note: GASB 84 was implemented in 2019 and caused a restatement for 2018. 2017 and prior do not reflect the implementation of GASB 84.

STARK COUNTY, OHIO

Changes in Net Position - Primary Government
Last Ten Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Program Revenues										
<i>Primary Government - Governmental Revenues:</i>										
Charges for Services										
General Government:										
Legislative and Executive	\$ 18,211,488	\$ 16,433,073	\$ 16,014,178	\$ 16,172,175	\$ 15,054,999	\$ 13,998,456	\$ 13,698,401	\$ 13,876,703	\$ 14,671,098	\$ 12,886,274
Judicial	5,208,750	5,984,769	6,048,329	6,138,189	6,362,009	6,620,890	6,676,677	6,682,698	7,130,497	6,240,407
Public Safety	6,729,717	7,788,563	8,786,280	7,669,355	5,589,413	5,462,101	5,361,434	5,460,231	5,029,504	4,370,523
Public Works	279,268	263,208	189,154	311,298	130,914	144,494	168,201	148,295	114,917	114,353
Health	2,026,276	1,701,585	2,222,830	2,653,555	1,729,079	1,902,404	1,756,557	1,791,957	1,387,900	1,331,491
Human Services	1,385,418	1,435,291	1,366,950	1,423,884	1,301,167	1,225,577	1,454,155	1,217,553	1,341,447	1,281,782
Intergovernmental	-	-	-	-	-	-	-	-	78,097	81,672
<i>Total Charges for Services</i>	<u>33,840,917</u>	<u>33,606,489</u>	<u>34,627,721</u>	<u>34,368,456</u>	<u>30,167,581</u>	<u>29,353,922</u>	<u>29,115,425</u>	<u>29,177,437</u>	<u>29,753,460</u>	<u>26,306,502</u>
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	2,242,092	137,181	351,093	247,960	145,065	83,735	111,659	3,980	132,733	-
Judicial	2,276,734	556,535	737,450	1,340,990	1,078,115	1,063,503	751,034	317,483	237,580	259,272
Public Safety	18,158,028	7,200,709	6,629,760	7,252,012	4,900,031	4,574,155	4,599,760	6,063,809	5,177,658	4,301,192
Public Works	16,581,325	15,277,762	14,151,925	12,499,441	14,273,531	15,799,294	11,461,704	11,768,773	15,371,293	19,476,332
Health	38,455,244	43,049,952	39,747,200	40,645,538	50,312,790	43,618,842	45,755,452	48,262,796	51,612,551	51,044,852
Human Services	40,175,822	42,606,107	43,331,457	44,297,048	42,539,985	39,656,298	44,116,911	39,361,546	36,121,824	34,997,044
<i>Total Operating Grants, Contributions & Interest</i>	<u>117,889,245</u>	<u>108,828,246</u>	<u>104,948,885</u>	<u>106,282,989</u>	<u>113,249,517</u>	<u>104,795,827</u>	<u>106,796,520</u>	<u>105,778,387</u>	<u>108,653,639</u>	<u>110,078,692</u>
Capital Grants and Contribution										
Legislative and Executive	-	375,906	687,534	-	-	-	-	-	-	-
Public Works	5,547,883	9,425,331	5,329,461	1,813,393	9,125,096	5,213,633	5,746,369	9,878,738	9,941,541	8,113,840
Health	-	-	-	60,000	-	-	-	-	-	-
<i>Total Capital Grants and Contribution</i>	<u>5,547,883</u>	<u>9,801,237</u>	<u>6,016,995</u>	<u>1,873,393</u>	<u>9,125,096</u>	<u>5,213,633</u>	<u>5,746,369</u>	<u>9,878,738</u>	<u>9,941,541</u>	<u>8,113,840</u>
<i>Total Governmental Revenues</i>	<u>\$ 157,278,045</u>	<u>\$ 152,235,972</u>	<u>\$ 145,593,601</u>	<u>\$ 142,524,838</u>	<u>\$ 152,542,194</u>	<u>\$ 139,363,382</u>	<u>\$ 141,658,314</u>	<u>\$ 144,834,562</u>	<u>\$ 148,348,640</u>	<u>\$ 144,499,034</u>
<i>Business-Type Program Revenue:</i>										
Charges for Services										
Sewer	29,061,771	28,276,379	28,520,971	28,191,617	27,395,569	25,445,985	24,698,405	21,870,301	21,687,158	21,513,105
Water	873,248	756,855	695,936	767,729	771,436	706,998	666,661	702,965	685,037	654,627
Sheriff's Webcheck	31,105	27,003	44,612	42,246	32,316	29,628	23,087	17,552	17,872	23,072
Auditor's License Bureau	-	-	-	-	-	-	21,235	465,053	432,053	406,387
<i>Total Charges for Services</i>	<u>29,966,124</u>	<u>29,060,237</u>	<u>29,261,519</u>	<u>29,001,592</u>	<u>28,199,321</u>	<u>26,182,611</u>	<u>25,409,388</u>	<u>23,055,871</u>	<u>22,822,120</u>	<u>22,597,191</u>
Operating and Capital Grants and Contribution										
Sewer	1,398,121	2,674,201	1,597,820	2,397,309	951,967	510,000	626,545	4,215,837	611,142	619,256
Water	-	-	-	-	-	-	14,320	-	-	-
Sheriff's Webcheck	8,000	-	59,272	39,380	-	29,880	13,778	4,055	-	-
<i>Total Operating and Capital Grants and Contribution</i>	<u>1,406,121</u>	<u>2,674,201</u>	<u>1,657,092</u>	<u>2,436,689</u>	<u>951,967</u>	<u>539,880</u>	<u>654,643</u>	<u>4,219,892</u>	<u>611,142</u>	<u>619,256</u>
<i>Total Business-Type Revenues</i>	<u>31,372,245</u>	<u>31,734,438</u>	<u>30,918,611</u>	<u>31,438,281</u>	<u>29,151,288</u>	<u>26,722,491</u>	<u>26,064,031</u>	<u>27,275,763</u>	<u>23,433,262</u>	<u>23,216,447</u>
<i>Total Primary Government Program Revenue</i>	<u>\$ 188,650,290</u>	<u>\$ 183,970,410</u>	<u>\$ 176,512,212</u>	<u>\$ 173,963,119</u>	<u>\$ 181,693,482</u>	<u>\$ 166,085,873</u>	<u>\$ 167,722,345</u>	<u>\$ 172,110,325</u>	<u>\$ 171,781,902</u>	<u>\$ 167,715,481</u>

(continued)

STARK COUNTY, OHIO

Changes in Net Position - Primary Government
Last Ten Years

Expenses	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<i>Primary Government - Governmental Expenses:</i>										
<i>General Government:</i>										
Legislative and Executive	\$ 33,828,974	\$ 36,511,382	\$ 30,503,830	\$ 28,296,134	\$ 30,036,781	\$ 28,211,176	\$ 29,878,817	\$ 27,412,703	\$ 23,511,403	\$ 25,502,295
Judicial	18,005,134	20,018,104	18,905,584	19,105,073	17,153,700	16,924,005	16,811,429	16,307,480	16,001,231	15,400,907
Public Safety	46,465,310	51,239,774	44,800,820	43,830,995	38,436,391	33,410,168	28,867,341	28,923,865	25,848,648	24,784,577
Public Works	30,183,951	24,679,858	26,123,487	28,611,333	23,137,045	24,495,192	24,734,079	24,306,962	21,617,023	23,047,381
Health	75,636,987	83,019,519	81,372,905	83,988,790	79,957,016	83,135,296	82,758,053	81,242,868	85,103,577	85,133,253
Human Services	55,577,840	60,829,998	57,787,013	58,793,151	56,939,955	60,254,313	53,343,216	49,962,740	47,451,793	50,187,453
Other	-	-	-	-	-	-	-	-	348,355	61,740
Intergovernmental	-	-	-	-	-	-	-	-	81,216	80,938
Interest and Fiscal Charges	518,116	1,635,757	743,493	150,296	166,944	191,168	211,834	237,871	390,438	314,500
Issuance Costs	-	-	-	-	-	-	-	-	-	-
<i>Total Governmental Program Expenses</i>	<u>260,216,312</u>	<u>277,934,392</u>	<u>260,237,132</u>	<u>262,775,772</u>	<u>245,827,832</u>	<u>246,621,318</u>	<u>236,604,769</u>	<u>228,394,489</u>	<u>220,353,684</u>	<u>224,513,044</u>
<i>Business-Type Expenses:</i>										
Sewer	26,307,182	27,090,947	25,927,515	26,780,716	20,659,280	21,168,737	20,264,731	21,435,575	19,833,857	19,795,528
Water	992,859	1,342,462	697,501	622,199	848,763	871,128	840,246	652,905	766,593	782,066
Molly	-	-	-	-	-	27,336	233	233	233	233
Sheriff's Webcheck	13,584	20,461	37,043	39,531	24,670	11,906	9,693	16,060	36,721	23,249
Auditor's License Bureau	-	-	-	-	-	-	44,565	403,397	357,926	297,262
<i>Total Business-Type Expenses</i>	<u>27,313,625</u>	<u>28,453,870</u>	<u>26,662,059</u>	<u>27,442,446</u>	<u>21,532,713</u>	<u>22,079,107</u>	<u>21,159,468</u>	<u>22,508,170</u>	<u>20,995,330</u>	<u>20,898,338</u>
<i>Total - Primary Government Expenses</i>	<u>\$ 287,529,937</u>	<u>\$ 306,388,262</u>	<u>\$ 286,899,191</u>	<u>\$ 290,218,218</u>	<u>\$ 267,360,545</u>	<u>\$ 268,700,425</u>	<u>\$ 257,764,237</u>	<u>\$ 250,902,659</u>	<u>\$ 241,349,014</u>	<u>\$ 245,411,382</u>
Net (Expense)/Revenue										
Governmental Activities	(102,938,267)	(125,698,420)	(114,643,531)	(120,250,934)	(93,285,638)	(107,257,936)	(94,946,455)	(83,559,927)	(72,005,044)	(80,014,010)
Business-Type Activities	4,058,620	3,280,568	4,256,552	3,995,835	7,618,575	4,643,384	4,904,563	4,767,593	2,437,932	2,318,109
<i>Total Primary government net expense</i>	<u>(98,879,647)</u>	<u>(122,417,852)</u>	<u>(110,386,979)</u>	<u>(116,255,099)</u>	<u>(85,667,063)</u>	<u>(102,614,552)</u>	<u>(90,041,892)</u>	<u>(78,792,334)</u>	<u>(69,567,112)</u>	<u>(77,695,901)</u>
General Revenues										
<i>Governmental Revenues</i>										
Property Taxes										
General Purposes	17,238,773	16,259,050	14,453,018	14,353,549	13,977,904	12,657,423	12,428,299	12,485,950	13,727,907	13,628,623
Developmental Disabilities	33,215,530	31,064,641	30,109,778	29,865,904	29,338,193	28,309,379	27,770,824	27,722,491	28,808,507	28,337,364
Emergency Services	637,847	600,921	584,757	580,540	571,752	554,030	544,151	543,446	544,844	536,497
Mental Health	6,606,177	6,202,682	6,090,752	6,023,773	5,915,794	5,741,567	5,642,190	5,675,346	6,310,013	6,230,441
Children's Services	9,250,471	8,725,913	8,489,829	8,435,104	8,294,977	8,101,348	7,906,576	7,923,068	8,370,315	8,285,663
Sales and Use Taxes	34,112,712	34,157,188	33,685,014	33,471,814	33,503,984	32,906,197	32,091,842	29,876,377	22,986,301	9,495,492
Other Local Taxes	1,897,020	3,168,778	-	-	-	-	-	-	-	-
Grants and Entitlements not Restricted to Specific Programs	11,001,001	11,139,550	10,813,208	9,796,959	9,593,479	8,875,245	8,776,193	7,735,363	7,839,052	8,864,042
Gain on Sale of Capital Asset	-	-	19,187	-	-	-	-	-	3,136	-
Revenue in Lieu of Taxes	213,357	215,917	167,389	-	-	-	-	-	-	-
Investment Earnings	2,623,307	5,961,449	2,754,745	1,594,463	1,638,767	1,042,676	931,681	541,889	1,037,341	1,540,817
Miscellaneous	6,231,204	4,549,952	4,935,078	3,867,357	5,591,998	9,897,609	4,515,939	5,538,395	5,775,906	6,722,592
<i>Total Governmental Revenues</i>	<u>123,027,399</u>	<u>122,046,041</u>	<u>112,102,755</u>	<u>107,989,463</u>	<u>108,426,848</u>	<u>108,085,474</u>	<u>100,607,695</u>	<u>98,042,325</u>	<u>95,403,322</u>	<u>83,641,531</u>
Business-Type Revenues										
Gain on Capital Assets	14,370	-	-	-	-	-	-	-	-	-
Miscellaneous	190,190	150,763	231,611	128,662	138,905	47,019	42,466	42,805	29,080	66,827
<i>Total Business-Type Revenues</i>	<u>204,560</u>	<u>150,763</u>	<u>231,611</u>	<u>128,662</u>	<u>138,905</u>	<u>47,019</u>	<u>42,466</u>	<u>42,805</u>	<u>29,080</u>	<u>66,827</u>
Transfers	-	-	-	(342,174)	-	-	-	-	(10)	14,462
<i>Total General Revenues</i>	<u>123,231,959</u>	<u>122,196,804</u>	<u>112,334,366</u>	<u>108,118,125</u>	<u>108,565,753</u>	<u>108,132,493</u>	<u>100,650,161</u>	<u>98,085,130</u>	<u>95,432,402</u>	<u>83,708,358</u>
Transfers	-	-	-	342,174	-	-	-	-	10	(14,462)
<i>Change in Net Position</i>										
Governmental Activities	\$ 20,089,132	\$ (3,652,379)	\$ (2,540,776)	\$ (11,919,297)	\$ 15,141,210	\$ 827,538	\$ 5,661,240	\$ 14,482,398	\$ 23,398,288	\$ 3,613,059
Business-Type Activities	4,263,180	3,431,331	4,488,163	3,782,323	7,757,480	4,690,403	4,947,029	4,810,398	2,467,002	2,399,398
<i>Total Primary Government</i>	<u>\$ 24,352,312</u>	<u>\$ (221,048)</u>	<u>\$ 1,947,387</u>	<u>\$ (8,136,974)</u>	<u>\$ 22,898,690</u>	<u>\$ 5,517,941</u>	<u>\$ 10,608,269</u>	<u>\$ 19,292,796</u>	<u>\$ 25,865,290</u>	<u>\$ 6,012,457</u>

Source: Stark County Auditor

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

Fund Balances	<u>2020</u>	<u>2019</u>	<u>2018-Restated</u>	<u>2017</u>	<u>2016</u>
<i>General Fund</i>					
Nonspendable	\$ 2,541,109	\$ 2,347,650	\$ 2,006,979	\$ 1,880,719	\$ 1,449,912
Committed	5,273,023	5,503,586	4,908,358	3,786,832	3,024,704
Assigned	3,116,372	4,349,668	3,416,602	8,933,840	3,573,713
Unassigned	20,140,652	18,986,219	14,031,137	7,145,025	8,631,302
<i>Total General Fund Balances</i>	<u>\$ 31,071,156</u>	<u>\$ 31,187,123</u>	<u>\$ 24,363,076</u>	<u>\$ 21,746,416</u>	<u>\$ 16,679,631</u>
<i>Other Governmental Funds</i>					
Nonspendable	\$ 2,107,067	\$ 2,117,431	\$ 2,267,074	\$ 1,957,478	\$ 2,260,794
Restricted	155,172,312	129,601,290	123,469,317	119,238,169	111,194,025
Committed	12,738,602	11,767,991	9,184,182	6,508,123	6,747,674
Assigned	6,775	6,775	6,775	6,775	6,775
Unassigned	(53,898)	(17,935)	(77,775)	(3,141,066)	(185,446)
<i>Total Other Governmental Fund Balances</i>	<u>\$ 169,970,858</u>	<u>\$ 143,475,552</u>	<u>\$ 134,849,573</u>	<u>\$ 124,569,479</u>	<u>\$ 120,023,822</u>

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2011 - 2020, the Certificate of Title, Real Estate Prepayment and Recorder's Equipment funds are included with the General fund on a GAAP basis.

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$	1,254,896	\$ 1,317,935	\$ 1,398,036	\$ 2,027,444	\$ 3,127,814
	2,502,206	1,703,979	1,100,153	772,835	877,069
	4,905,509	2,681,124	4,404,094	6,369,772	8,749,254
	8,463,295	11,289,505	11,308,056	8,209,521	3,115,142
	<u>\$ 17,125,906</u>	<u>\$ 16,992,543</u>	<u>\$ 18,210,339</u>	<u>\$ 17,379,572</u>	<u>\$ 15,869,279</u>
\$	2,163,546	\$ 2,676,051	\$ 1,981,377	\$ 2,048,857	\$ 1,984,456
	104,521,652	107,138,021	101,514,442	95,632,821	89,790,305
	5,126,179	3,311,145	2,579,427	1,572,818	2,065,900
	6,775	-	6,775	6,775	6,775
	(493,465)	(456,223)	(193,581)	(162,244)	-
	<u>\$ 111,324,687</u>	<u>\$ 112,668,994</u>	<u>\$ 105,888,440</u>	<u>\$ 99,099,027</u>	<u>\$ 93,847,436</u>

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

Revenues	<u>2020</u>	<u>2019</u>	<u>2018-Restated</u>	<u>2017</u>	<u>2016</u>
Property and Other Local Taxes	\$ 64,808,582	\$ 62,957,283	\$ 60,171,117	\$ 59,510,453	\$ 58,244,262
Permissive Sales Tax	34,165,349	34,030,056	33,501,421	33,596,246	33,528,718
Other Local Taxes	1,897,020	3,168,778	-	-	-
Revenue in Lieu of Taxes	213,357	215,917	167,389	-	-
Charges for Services	31,751,958	31,911,767	32,669,438	32,656,691	28,639,427
Licenses and Permits	477,497	392,782	377,027	457,098	299,185
Fines and Forfeitures	861,640	868,179	1,129,705	882,709	927,782
Intergovernmental	134,310,407	134,345,652	120,737,449	119,630,628	126,895,115
Special Assessments	359,636	376,573	399,171	454,108	510,596
Interest	2,628,930	5,974,492	2,764,180	1,599,591	1,641,268
Rent	749,822	433,761	451,551	371,971	320,208
Other	<u>5,862,304</u>	<u>4,830,587</u>	<u>4,458,331</u>	<u>3,949,886</u>	<u>5,573,051</u>
Total Revenues	<u>278,086,502</u>	<u>279,505,827</u>	<u>256,826,779</u>	<u>253,109,381</u>	<u>256,579,612</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	32,755,963	33,895,467	29,461,132	30,317,103	31,373,763
Judicial	17,974,652	17,525,270	17,256,118	17,510,744	16,550,976
Public Safety	42,530,572	42,048,835	39,493,419	37,358,004	36,145,293
Public Works	18,694,724	19,539,639	17,400,704	18,407,971	16,712,943
Health	74,200,663	79,110,411	80,353,536	82,787,301	78,843,112
Human Services	53,519,725	53,641,926	53,915,273	53,792,337	56,989,106
Other	-	-	-	-	-
Capital Outlay	10,554,360	15,305,051	11,972,160	16,099,052	10,979,920
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal Retirement	1,566,935	1,737,495	12,596,006	569,764	604,615
Interest and Fiscal Charges	<u>518,116</u>	<u>1,635,756</u>	<u>743,493</u>	<u>150,294</u>	<u>166,944</u>
Total Expenditures	<u>252,315,710</u>	<u>264,439,850</u>	<u>263,191,841</u>	<u>256,992,570</u>	<u>248,366,672</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	25,770,792	15,065,977	(6,365,062)	(3,883,189)	8,212,940
Other Financing Sources (Uses)					
Transfers In	6,646,431	6,831,868	6,886,362	2,734,574	3,500,000
Proceeds from Loans	608,547	347,273	466,066	1,043,489	-
Proceeds from Sale of Capital Assets	-	36,776	37,266	109,968	39,920
Inception of Capital Lease	-	-	-	-	-
General Obligation Bonds Issued	-	-	15,170,000	-	-
Transfers Out	(6,646,431)	(6,831,868)	(6,886,362)	(2,392,400)	(3,500,000)
Proceeds of Bond Anticipation Notes	-	-	-	12,000,000	-
Premium on Debt Issued	-	-	196,112	-	-
Total Other Financing Sources (Uses)	<u>608,547</u>	<u>384,049</u>	<u>15,869,444</u>	<u>13,495,631</u>	<u>39,920</u>
Net Change in Fund Balances	<u>\$ 26,379,339</u>	<u>\$ 15,450,026</u>	<u>\$ 9,504,382</u>	<u>\$ 9,612,442</u>	<u>\$ 8,252,860</u>
Debt Service as a Percentage of Noncapital Expenditures					
	0.86%	1.41%	5.39%	0.30%	0.34%

(continued)

Source: Stark County Auditor

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
\$	55,217,131	\$ 54,129,365	\$ 53,625,012	\$ 57,106,797	\$ 56,185,752
	32,751,360	31,979,828	29,680,931	20,403,559	10,733,594
	-	-	-	-	-
	-	-	-	-	-
	27,730,525	27,182,526	27,278,072	28,446,911	24,859,849
	251,894	233,296	314,850	162,924	121,161
	1,055,664	1,148,721	1,135,947	1,168,340	1,017,551
	119,429,871	122,703,405	121,185,821	123,575,939	135,239,584
	620,236	600,451	618,987	622,740	620,052
	1,043,176	931,834	542,138	1,037,657	1,542,041
	315,833	550,887	467,689	316,080	336,511
	<u>9,902,979</u>	<u>4,300,640</u>	<u>5,771,905</u>	<u>5,556,547</u>	<u>6,722,589</u>
	<u>248,318,669</u>	<u>243,760,953</u>	<u>240,621,352</u>	<u>238,397,494</u>	<u>237,378,684</u>

	30,944,118	30,002,334	27,254,771	23,405,244	25,045,141
	16,978,858	17,034,234	16,310,522	15,726,755	15,565,920
	31,904,263	28,706,948	27,442,927	26,725,577	24,272,009
	18,567,706	17,767,151	19,500,169	18,091,609	21,663,175
	83,414,868	82,613,279	80,428,676	84,797,155	85,022,929
	59,566,352	54,167,000	49,892,891	46,868,998	50,702,956
	-	238,734	-	348,355	61,740
	7,474,888	7,296,981	10,883,976	12,349,956	8,396,772
	-	-	-	81,216	80,938
	1,220,281	1,046,191	1,298,678	1,328,698	1,357,040
	<u>191,168</u>	<u>211,834</u>	<u>237,871</u>	<u>406,893</u>	<u>315,117</u>
	<u>250,262,502</u>	<u>239,084,686</u>	<u>233,250,481</u>	<u>230,130,456</u>	<u>232,483,737</u>

	(1,943,833)	4,676,267	7,370,871	8,267,038	4,894,947
	4,070,000	2,350,000	1,880,000	608,954	350,000
	-	600,000	172,408	259,301	-
	136,345	286,491	76,901	46,052	47,806
	523,846	-	-	-	-
	-	-	-	-	-
	(4,070,000)	(2,350,000)	(1,880,000)	(608,944)	(350,000)
	-	-	-	-	-
	-	-	-	-	-
	<u>660,191</u>	<u>886,491</u>	<u>249,309</u>	<u>305,363</u>	<u>47,806</u>
\$	<u>(1,283,642)</u>	<u>5,562,758</u>	<u>7,620,180</u>	<u>8,572,401</u>	<u>4,942,753</u>

0.60%

0.56%

0.69%

0.80%

0.75%

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio	Direct Tax Rate (3)
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value		
2020	\$ 7,829,168,510	\$ 22,369,052,886	\$ 859,605,980	\$ 3,438,423,920	-	-	\$ 8,688,774,490	\$ 25,807,476,806	33.7	11.50
2019	7,763,422,250	22,181,206,429	569,538,660	2,278,154,640	-	-	8,332,960,910	24,459,361,069	34.1	11.50
2018	6,951,967,970	19,862,765,629	504,844,520	2,019,378,080	-	-	7,456,812,490	21,882,143,709	34.1	11.50
2017	6,847,653,240	19,564,723,543	471,435,540	1,885,742,160	-	-	7,319,088,780	21,450,465,703	34.1	11.50
2016	6,765,180,760	19,329,087,886	422,157,620	1,688,630,480	-	-	7,187,338,380	21,017,718,366	34.2	11.50
2015	6,211,234,220	17,746,383,486	353,274,020	1,413,096,080	-	-	6,564,508,240	19,159,479,566	34.3	11.50
2014	6,161,391,460	17,603,975,600	322,739,610	1,290,958,440	-	-	6,484,131,070	18,894,934,040	34.3	11.50
2013	6,102,068,950	17,434,482,714	326,437,220	1,169,600,560	-	-	6,428,506,170	18,604,083,274	34.6	11.50
2012	6,835,116,050	19,528,903,000	272,777,130	1,091,108,520	-	-	7,107,893,180	20,620,011,520	34.5	11.50
2011	6,819,977,680	19,485,650,514	259,195,100	1,036,780,400	-	-	7,079,172,780	20,522,430,914	34.5	11.50

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

(2) The percentage for all real property was 35%, for public utility property was 25%, and for tangible personal property inventory, machinery and equipment, 0%; local telephone company property placed into use after 1995 and all long distance and cellular property, 10%; telephone company legacy property, 10%

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Board of Developmental Disabilities	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
<u>Townships</u>										
Bethlehem	4.00	4.00	4.00	4.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	14.00	14.00	14.00	14.00	14.00	11.10	11.10	8.10	8.10	8.10
Canton - Canton City	9.10	9.10	9.10	9.10	9.10	9.10	9.10	6.10	6.10	6.10
Canton - Meyers Lake Village	9.10	9.10	9.10	9.10	9.10	9.10	9.10	6.10	6.10	6.10
Jackson	20.25	20.25	19.25	19.25	19.25	17.75	16.50	15.50	15.50	15.50
Jackson - Hills & Dales Village	12.80	12.80	11.80	11.80	11.80	10.30	10.30	9.30	9.30	9.30
Lake	10.50	10.50	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	21.30	21.30	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	17.55	16.05	16.05	16.05	16.05	16.05	15.05	13.80	13.80	13.80
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	11.85	11.85	11.10	11.10	10.10	10.10	10.10	10.10	10.10	10.10
Lexington - Limaville Village		6.95	6.20	6.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	12.30	11.00	11.00	11.00	11.00	10.25	9.25	9.25	9.25	9.25
Nimishillen	12.00	12.00	12.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00
Nimishillen - Louisville City	11.00	11.00	11.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Osnaburg	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Osnaburg - Canton City	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Osnaburg - East Canton Village	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Paris	2.60	4.60	4.60	4.60	4.60	4.60	4.60	5.00	6.50	6.50
Paris - Minerva Village	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.20	2.70	2.70
Perry	16.89	16.89	16.89	16.89	16.89	14.89	12.15	12.15	12.15	12.15
Perry - Canton City	8.00	8.00	8.00	8.00	8.00	6.00	5.00	5.00	5.00	5.00
Perry - Massillon City	8.00	8.00	8.00	8.00	8.00	6.00	5.00	5.00	5.00	5.00
Perry - Navarre Village	8.00	8.00	8.00	8.00	8.00	6.00	5.00	5.00	5.00	5.00
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	17.95	17.95	17.95	17.95	15.95	13.95	12.45	12.45	12.45	12.45
Plain - Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Washington	5.75	5.75	5.75	5.00	5.00	5.00	5.00	5.00	4.50	4.50
Washington - Alliance City	3.85	3.85	3.85	3.10	3.10	3.10	3.10	3.10	2.60	2.60

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<u>School Districts</u>										
Alliance CSD	59.80	60.00	61.10	61.20	61.60	62.20	62.10	62.10	60.60	60.40
Brown LSD	51.50	51.50	51.50	50.80	50.80	50.70	50.70	43.50	43.50	43.50
Canton CSD	72.00	73.20	75.80	75.80	76.40	80.90	77.90	77.90	75.20	66.70
Canton LSD	55.60	55.80	56.10	55.90	55.80	57.90	58.10	50.10	50.10	50.10
Fairless LSD	45.10	46.60	48.60	48.70	49.00	50.70	50.60	50.30	49.90	50.20
Jackson LSD	48.10	49.20	51.40	51.50	52.00	53.10	53.20	53.40	53.10	53.10
Lake LSD	75.90	76.50	77.10	76.90	76.70	71.70	71.70	71.70	71.50	71.50
Louisville CSD	58.40	58.20	58.70	59.50	59.60	60.70	60.70	55.40	53.40	52.90
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90
Massillon CSD	53.50	53.10	55.30	55.80	56.00	57.00	57.10	56.70	45.70	48.70
Minerva LSD	40.00	42.60	43.60	43.70	44.00	44.90	45.20	45.20	45.20	45.30
North Canton CSD	83.10	85.10	78.70	78.70	78.70	78.80	78.80	76.40	76.00	76.00
Northwest LSD	53.30	54.40	55.00	55.10	55.20	56.00	56.00	56.10	55.00	55.00
Osnaburg LSD	61.90	62.20	63.40	63.40	63.80	64.20	64.20	64.20	63.70	64.40
Perry LSD	47.00	47.00	47.80	47.90	48.30	49.10	49.20	49.20	48.40	48.40
Plain LSD	62.80	62.80	63.50	63.50	63.50	63.60	63.60	63.40	63.60	63.60
Sandy Valley LSD	46.00	46.80	48.40	48.60	48.90	50.40	50.50	50.80	50.50	50.60
Southeast LSD	46.50	48.25	49.20	49.55	49.95	50.25	51.35	51.35	51.35	51.40
Tuscarawas Valley LSD	35.60	40.30	42.60	42.60	44.00	44.60	35.80	35.90	36.00	36.00
Tuslaw LSD	62.60	62.70	64.30	64.70	65.10	65.80	66.00	66.00	65.50	65.50
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Wayne County JVSD	4.60	4.60	4.60	4.85	4.85	4.85	4.85	4.85	4.85	4.85
<u>Cities</u>										
Alliance	7.00	7.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.60	4.60	4.70	4.60	3.60	3.80	4.10	3.80	3.70	3.70
Canton	8.40	8.40	8.40	8.40	7.40	7.40	7.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	5.20	5.20	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
<u>Villages</u>										
Beach City	14.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	8.90	8.90	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	21.90	21.90	21.90	21.90	18.90	18.90	18.90	18.90	18.90	18.90
Hartville	8.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Hills & Dales	25.50	25.50	25.50	25.50	25.50	25.50	20.50	20.50	15.50	15.50
Limaville	-	9.90	9.90	9.90	9.90	9.90	9.90	9.90	1.90	9.90
Magnolia	25.90	25.90	25.90	25.90	25.90	20.90	20.90	20.90	20.90	20.90
Meyers Lake	7.80	7.80	7.80	7.80	7.80	7.80	2.80	2.80	2.80	2.80
Minerva	5.50	5.50	5.50	7.30	7.30	6.30	6.30	6.30	6.30	6.30
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	15.40	15.40	15.40	15.40	20.40	20.40	20.40	20.40	20.40	20.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00
County Parks	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50
Canal Fulton Public Library	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00
Louisville Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Massillon Public Library	2.90	2.90	2.90	2.90	1.90	1.90	1.90	1.90	1.90	1.90
Mohawk Valley Joint Fire District	3.50	3.50	3.50	3.50	3.50	-	-	-	-	-
Navarre Bethlehem Joint Fire District	3.50	3.50	3.50	3.50	-	-	-	-	-	-
North Canton Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Rodman Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Stark County District Library	2.00	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.00	1.00
Quad Ambulance District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Tri-Division Ambulance District	5.50	5.50	5.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Sandy Creek Joint Fire District	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

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<u>Year</u>	<u>Current Tax Levy</u>	<u>Total Adjusted Levy</u>	<u>Current Tax Collections (1)</u>	<u>Percent Collected</u>	<u>Delinquent Tax Collections (2)</u>	<u>Total Tax Collections</u>	<u>Percent of Collections to Adjusted Tax Levy</u>	<u>Outstanding Delinquent Taxes (2)</u>	<u>Percent of Delinquent Taxes to Current Tax Levy</u>
2020	\$ 74,363,172	\$ 76,438,636	\$ 70,617,442	94.96 %	\$ 2,075,464	\$ 72,692,906	95.10 %	\$ 8,756,938	11.78 %
2019	70,490,177	72,657,786	68,693,313	97.45	2,167,609	70,860,923	97.53	7,484,362	10.62
2018	67,549,436	69,521,419	66,125,499	97.89	1,971,983	68,097,481	97.95	6,268,843	9.28
2017	66,500,652	68,928,917	65,030,666	97.79	2,428,265	67,458,931	97.87	6,654,717	10.01
2016	65,268,507	67,496,252	63,830,082	97.80	2,227,745	66,057,827	97.87	6,956,177	10.66
2015	62,795,838	65,015,657	61,105,609	97.31	2,219,819	63,325,428	97.40	6,980,108	11.12
2014	62,011,496	64,231,784	59,750,739	96.35	2,220,288	61,971,027	96.48	6,675,713	10.77
2013	61,145,678	63,431,220	59,399,047	97.14	2,285,542	61,684,589	97.25	6,710,250	10.97
2012	64,817,286	67,335,082	62,829,528	96.93	2,517,796	65,347,323	97.05	5,975,907	9.22
2011	64,649,883	66,960,442	62,215,790	96.23	2,310,559	64,526,349	96.36	5,289,029	8.18

(1) State Reimbursement of Rollback and Homestead Exemptions are included.

(2) Penalties and interest are included, since by Ohio Law they become part of the tax obligation as assessment occurs.

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Tangible Personal Property Taxes

Last Ten Years

Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Current Tax Levy
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
2013	-	-	0.00	1,005	1,005	0.00	314,391	0.00
2012	-	-	0.00	15,769	15,769	0.00	318,139	0.00
2011	-	-	0.00	11,685	11,685	0.00	319,890	0.00

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Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

Taxpayer	2020	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Belden Park Delaware LLC	\$ 22,050,030	0.25%
Strip Delaware LLC	21,537,090	0.25%
Deville Developments LLC	18,660,340	0.21%
Fresh Mark Inc	16,082,780	0.19%
HRM Enterprises Inc	13,086,210	0.15%
Belden Mall LLC	12,425,780	0.14%
Sterilite Corporation of Ohio	12,344,790	0.14%
TimkenSteel Corporation	11,918,290	0.14%
Alliance Ventures Inc	10,643,480	0.12%
Timken Company	10,323,900	0.12%
Total	\$ 149,072,690	1.72%
Total County Assessed Valuation	\$ 8,688,774,490	

Taxpayer	2011	
	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Strip Delaware LLC	\$ 20,432,610	0.29%
Timken Company	16,414,130	0.23%
R L Deville Enterprises LTD	10,696,800	0.15%
DHSC LLC	9,224,900	0.13%
WEA Belden LLC	8,599,130	0.12%
Sterilite Corporation of Ohio	7,853,080	0.11%
Hoover Company I L P	7,754,440	0.11%
Alliance Ventures Inc.	7,636,120	0.11%
American Landfill Inc.	7,405,670	0.10%
HRM Enterprises Inc.	5,754,130	0.08%
Total	\$ 101,771,010	1.44%
Total County Assessed Valuation	\$ 7,079,172,780	

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2020

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 233,292,000	2.68%
Rover Pipeline LLC	168,598,930	1.94%
Nexus Gas Transmission, LLC	114,279,390	1.32%
AEP Ohio Transmission Company Inc	109,813,050	1.26%
East Ohio Gas	62,947,490	0.72%
American Transmission System Inc	58,070,950	0.67%
Ohio Edison	54,260,680	0.62%
Aqua Ohio Inc	36,537,190	0.42%
Columbia Gas of Ohio Inc	10,465,960	0.12%
Columbia Gas Transmission	6,684,600	0.08%
Total	\$ 854,950,240	9.84%
Total County Assessed Valuation	\$ 8,688,774,490	

2011

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 145,430,350	2.05%
Ohio Edison	41,166,240	0.58%
Aqua Ohio Inc	32,163,680	0.45%
East Ohio Gas	25,000,020	0.35%
American Transmission Systems Inc.	9,669,050	0.14%
Columbia Gas of Ohio Inc.	2,433,590	0.03%
Columbia Gas Transmission	1,757,910	0.02%
Cleveland Electric Illuminating	601,600	0.01%
General Electric Capital Commercial Inc.	483,640	0.01%
Northeast Ohio Natural Gas Corporation	452,900	0.01%
Total	\$ 259,158,980	3.66%
Total County Assessed Valuation	\$ 7,079,172,780	

Source: Stark County Auditor

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

Industry	2020			2019		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicles	\$ 5,568,010	1	18.41%	\$ 5,326,919	1	17.75%
General Merchandise Retailers	3,542,431	2	11.71%	3,420,527	2	11.40%
Building Material and Garden	3,011,954	3	9.96%	2,703,633	3	9.01%
Nonstore Retailers	2,586,739	4	8.55%	-		0.00%
Information	1,685,506	5	5.57%	1,618,353	6	5.39%
Miscellaneous Store Retailers	1,561,935	6	5.17%	1,893,127	5	6.31%
Accommodation and Food Services	1,408,650	7	4.66%	2,152,307	4	7.17%
Real Estate, Rental and Leasing Property	1,214,934	8	4.02%	1,363,501	7	4.54%
Food and Beverage Stores	1,012,652	9	3.35%	1,208,328	8	4.03%
Manufacturing	922,474	10	3.05%	989,190	10	3.30%
Total	<u>22,515,285</u>			<u>20,675,885</u>		
Total County Sales Tax	<u>\$ 30,239,725</u>		<u>74.46%</u>	<u>\$ 30,014,432</u>		<u>68.89%</u>

Source: State Department of Taxation

STARK COUNTY, OHIO

Special Assessments Billed and Collected

Last Ten Years

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent (1)</u>
2020	\$ 1,100,188	\$ 1,215,185	110.5%	\$ 125,428
2019	1,349,730	1,393,879	103.3%	136,823
2018	1,499,084	1,507,484	100.6%	146,640
2017	1,489,639	1,547,226	103.9%	162,779
2016	1,461,689	1,553,303	106.3%	174,818
2015	1,634,604	1,678,964	102.7%	168,718
2014	1,535,445	1,531,536	99.7%	160,794
2013	1,638,722	1,646,672	100.5%	170,601
2012	1,616,311	1,629,978	100.8%	170,491
2011	1,776,845	1,689,338	95.1%	163,521

(1) Outstanding delinquent assessments include accrued interest

Source: Stark County Auditor

STARK COUNTY, OHIO

Ratios of Outstanding Debt by Type
Last Ten Years

<u>Fiscal Year</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 1,730,945	\$ 2,057,899	\$ 2,369,646	\$ 2,668,777	\$ 2,965,544	\$ 3,309,267	\$ 3,728,519	\$ 4,136,158	\$ 4,533,589	\$ 4,932,344
SIB Loan	-	-	-	-	-	-	504,274	993,753	1,760,317	2,553,391
General Obligation Bonds	12,925,000	14,055,000	15,170,000	-	-	-	-	-	-	-
OPWC Loan	5,054,948	4,556,382	4,418,487	4,151,215	3,285,825	3,454,899	3,613,973	3,163,046	3,125,322	3,000,704
Notes	-	-	-	12,000,000	-	-	-	-	-	-
Capital Leases	-	-	101,370	199,450	294,347	386,185	-	-	-	2,185
<i>Business Type Activities</i>										
General Obligation Bonds	3,364,052	3,697,098	4,010,353	4,307,667	5,797,969	7,571,313	9,269,130	10,888,560	12,463,197	13,992,756
OPWC Loan	368,655	474,820	580,995	687,170	832,198	661,980	616,095	482,717	373,417	452,405
OWDA Loans	1,345,693	1,505,737	2,242,084	3,105,991	4,036,547	5,154,544	6,326,953	7,549,027	8,721,358	9,829,089
Intergovernmental Loans	52,150,920	56,603,265	57,981,655	41,405,404	10,921,058	12,388,433	13,893,672	15,417,236	-	-
<i>Total Primary Government</i>	<u>\$ 76,940,213</u>	<u>\$ 82,950,201</u>	<u>\$ 86,874,590</u>	<u>\$ 68,525,674</u>	<u>\$ 28,133,488</u>	<u>\$ 32,926,621</u>	<u>\$ 37,952,616</u>	<u>\$ 42,630,497</u>	<u>\$ 30,977,200</u>	<u>\$ 34,762,874</u>
Percentage of Personal Income (1)	0.46%	0.50%	0.51%	0.41%	0.17%	0.21%	0.25%	0.29%	0.24%	0.28%
Per Capita (2)	\$ 207.97	\$ 223.82	\$ 233.80	\$ 183.94	\$ 74.91	\$ 87.77	\$ 101.01	\$ 113.55	\$ 82.63	\$ 92.68
Percentage of actual value of taxable property (3)	0.30%	0.34%	0.40%	0.32%	0.13%	0.17%	0.20%	0.23%	0.15%	0.16%

S Sources:

- (1) Personal income is from the Demographic Statistics - Bureau of Economic Analysis
 (2) Population is from the Demographic Statistics - U.S. Bureau of the Census and Ohio Department of Development, Office of Strategic Research
 (3) Actual value from - Assessed and estimated actual value of taxable property - Stark County Auditor
 Note: Business-type activities were restated as of January 1, 2013 to include intergovernmental loans. 2012 and prior do not reflect this restatement.

STARK COUNTY, OHIO

Computation of Legal Debt Margin - Current Year
December 31, 2020

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Tax Year '19 Collection Year 2020	\$ 8,688,774,490	\$ 8,688,774,490
Debt Limitation	215,719,362	86,887,745
Total Outstanding Debt:		
General Obligation Bonds	16,289,052	16,289,052
Special Assessment Bonds	1,730,945	1,730,945
OWDA Loans	1,345,693	1,345,693
OPWC Loans	5,423,603	5,423,603
Intergovernmental Loans	<u>52,150,920</u>	<u>52,150,920</u>
Total	<u>76,940,213</u>	<u>76,940,213</u>
Exemptions:		
General Obligation Bonds - Enterprise	16,289,052	16,289,052
Special Assessment Bonds	1,730,945	1,730,945
OWDA Loans	1,345,693	1,345,693
OPWC Loans	5,423,603	5,423,603
Intergovernmental Loans	<u>52,150,920</u>	<u>52,150,920</u>
Total	<u>76,940,213</u>	<u>76,940,213</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 215,719,362</u>	<u>\$ 86,887,745</u>

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$ 3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	<u>209,719,362</u>
	<u>\$ 215,719,362</u>

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Median Age (1)	School Enrollment (2)	Average Unemployment Rate for Stark County (3)	Personal Income (4)	Per Capita Personal Income (4)
2020	369,964	42.1	55,752	8.1	16,698,695,104	\$ 45,136
2019	370,606	41.0	59,181	4.5	16,727,672,416	45,136
2018	371,574	41.8	54,817	4.9	17,015,488,182	45,793
2017	372,542	41.0	56,152	5.2	16,601,652,372	44,202
2016	375,586	41.0	56,739	5.4	16,118,273,190	42,915
2015	375,165	41.0	57,558	5.3	15,631,400,132	41,665
2014	375,736	41.0	58,501	4.8	15,184,472,431	40,413
2013	375,432	40.5	59,098	6.8	14,659,117,872	39,046
2012	374,868	41.0	59,273	7.3	13,244,086,440	35,330
2011	375,087	40.6	60,017	9.2	12,531,687,000	33,410

Sources:

- (1) U.S. Bureau of the Census and Ohio Department of Development, Office of Strategic Research
- (2) Stark County Educational Service Center
- (3) Ohio Bureau of Employment Services
- (4) Bureau of Economic Analysis for 2010-2011.
 2012 -2019 personal income was calculated by multiplying population and per capita personal income.
 2014 per capita personal income was increased by 3.50 percent, 2015 per capita personal income was increased by 3.10, 2016 per capita income was increased by 3.0 percent, and 2017 per capita income was increased by 2.7 percent consistent with the Bureau of Economic Analysis for 2013 to 2014 and 2014 to 2015 and 2016 to 2017. 3.6 percent increase for 2018.
 Ohio percent change due to the unavailability of the local area data.
 2019 per capita personal income found on bea.gov (Bureau of Economic Analysis)
 2020 per capita personal income not available until November 21, 2021 according to Bureau of Economic Analysis so the 2019 figure was used for 2020.

STARK COUNTY, OHIO

Principal Employers

Current Year and Nine Years Ago

Employer	2020			2011		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	6,800	1	4.02%	4,860	1	2.52%
TimkenSteel Corporation	2,659	2	1.57%	4,120	2	2.14%
Mercy Medical Center	2,655	3	1.57%	2,560	3	1.33%
County of Stark	2,172	4	1.28%	2,445	4	1.27%
Freshmark, Inc.	1,846	5	1.09%	1,700	7	0.88%
Canton City Board of Education	1,599	6	0.94%	1,899	6	0.99%
Walmart	1,209	7	0.71%	-	-	-
The Timken Company	1,049	8	0.62%	-	-	-
Stark State College	987	9	0.58%	1,123	8	0.58%
Workshops, Inc.	624	10	0.37%	-	-	-
Diebold	-	-	-	1,900	-	0.99%
Alliance Community Hospital	-	-	-	1,013	9	0.53%
Republic Engineered Steels, Inc.	-	-	-	910	10	0.47%
Total	21,600		12.76%	22,530		11.70%
Total Employment within the County	169,300			192,511		

Source: Human Resources of Listed Companies as of 12/31/2018 due to Covid-19 Pandemic

Note: The Timken Company split into TimkenSteel Corporation and The Timken Company in 2015.

STARK COUNTY, OHIO

Government Employees by Function

Last Ten Years

Primary Government:	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Government:										
Legislative and Executive	153	176	176	178	177	175	267	243	216	222
Judicial	320	366	366	369	322	313	277	260	276	250
Public Safety	303	316	318	309	422	403	321	333	279	261
Public Works	76	81	81	85	93	92	96	103	102	104
Health	409	459	457	544	562	621	648	679	668	651
Human Services	497	520	519	519	518	551	535	513	504	488
Proprietary:										
Sewer	79	82	84	79	81	80	75	78	73	75
Water	4	3	3	3	3	4	4	4	4	4
Fiduciary:										
Agency Funds	331	408	408	411	354	338	383	393	377	390
Total - Government Employees	2,172	2,411	2,412	2,497	2,532	2,577	2,606	2,606	2,499	2,445

Note: Poll workers were no longer paid from the payroll system as of 2020. The employee count was derived from the last pay of the fiscal year.

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function

Last Ten Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<i>Governmental Activities</i>										
Legislative & Executive										
Commissioners - Number Official Meetings	100	118	127	139	152	143	159	160	170	121
Recorder - number of deeds recorded	15,975	15,324	15,465	13,697	13,005	15,123	12,499	12,979	14,351	12,518
Auditor - number of parcels billed	197,185	197,189	197,170	195,088	194,859	194,573	194,526	196,893	197,148	196,136
Auditor - number of warrants issued	41,207	46,143	43,963	44,988	45,788	45,738	42,961	44,193	45,467	46,189
Judicial										
Probate Court Cases	1,657	1,752	1,658	1,441	1,405	1,545	1,376	1,371	1,926	2,486
Public Safety (Sheriff)										
Number of Traffic Stops	3,353	7,061	6,503	5,952	5,156	6,087	8,254	5,471	6,456	6,938
Number of inmates	304	469	484	419	414	492	422	397	290	290
Public Works (Engineer)										
Roads Resurfaced (miles)	43	56	61	59	44	40	34	40	43	30
Bridges Repaired	4	5	5	6	7	5	3	5	7	4
Health										
Mental Health - People Served	22,323	22,536	20,949	20,552	19,316	18,580	16,732	16,294	13,724	15,648
SCBDD - People Served in Clinic	6,753	10,862	16,994	25,387	27,862	16,726	23,599	32,608	33,064	33,064
EMA, HAZMAT AND 911-People Served	369,964	375,586	371,574	375,586	375,586	375,165	375,736	375,432	374,868	375,586
Human Services (SCDJFS)										
Children in programs	350	336	345	391	361	400	513	438	410	473
Support Dollars Collected	\$ 59,062,636	\$ 57,776,997	\$ 59,003,972	\$ 59,960,791	\$ 61,467,540	\$ 62,453,856	\$ 63,045,023	\$ 62,856,349	\$ 62,895,175	\$ 63,588,358
Number of Cases from Reports	2,762	3,129	3,063	3,506	2,892	2,572	2,778	3,135	2,829	2,689
<i>Business Activities</i>										
Sewer										
Connections	48,131	47,916	47,689	47,541	47,504	47,248	46,871	46,487	46,195	45,933
Miles	743	739	735	731	730	728	728	728	723	721

Source: Stark County Departments

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last Ten Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<i>Governmental Activities</i>										
Legislative and Executive										
Commissioners Buildings	21	21	21	21	20	19	19	19	19	18
Public Safety										
Marked Vehicles	68	68	62	75	74	71	65	67	70	72
Public Works										
State Roads (in miles)	251	251	251	251	251	251	251	251	251	251
County Roads (in miles)	406	406	406	407	407	407	408	408	408	408
Township Roads (in miles)	1,320	1,317	1,317	1,315	1,314	1,313	1,314	1,314	1,311	1,311
Bridges	329	329	329	333	329	329	333	333	333	333
Health										
SCBDD Buildings	12	12	12	12	12	12	12	13	13	13
SCBDD Buses and Vans	72	71	78	87	98	104	107	107	107	101
<i>Business Activities</i>										
Sewer										
Number of Lift Stations	80	79	81	85	84	82	82	82	80	80
Total Lines (in miles)	743	739	734	731	730	728	728	728	723	721
Water										
Total Lines (in miles)	46	46	46	46	45	45	45	45	45	45

Source: Stark County Departments

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OHIO AUDITOR OF STATE KEITH FABER



STARK COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 2/22/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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