



OHIO AUDITOR OF STATE
KEITH FABER



**STARK COUNTY
DECEMBER 31, 2021**

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STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

Federal Grantor/SubGrantor/Program Title	Federal AL Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF TREASURY				
<i>Direct</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund (C)	21.027	N/A	\$ -	\$ 6,100
COVID-19 Emergency Rental Assistance Program (C)	21.023	N/A	-	1,380,291
<i>Passed Through the Ohio Office of Budget and Management</i>				
COVID-19 Coronavirus Relief Fund (C)	21.019	N/A	177,346	4,928,144
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 Coronavirus Relief Fund (D)	21.019	FY2021	-	284,374
COVID-19 Coronavirus Relief Fund (D)	21.019	FY2022	-	182,126
			-	466,500
<i>Passed Through the City of Canton</i>				
COVID-19 Coronavirus Relief Fund (D)	21.019	FY2022	-	20,000
<i>Passed Through the Ohio Department of Education</i>				
COVID-19 Coronavirus Relief Fund (A)	21.019	FY2021	-	708
<i>Total COVID-19 Coronavirus Relief Fund</i>			177,346	5,415,352
TOTAL U.S. DEPARTMENT OF TREASURY			177,346	6,801,743
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Direct</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (D)	93.104	1H79SM063425	-	134,220
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (D)	93.104	FY2021	462,738	940,630
<i>Total for Comprehensive Community Mental Health Services for Children</i>			462,738	1,074,850
<i>Direct</i>				
Elder Abuse Prevention Interventions Program (N)	93.747	90EJIG000102	-	30,521
<i>Medicaid Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program - MAC (A)	93.778	N/A	-	1,046,085
Medical Assistance Program (M)	93.778	G-2021-11-5993	-	4,100,120
Medical Assistance Program (M)	93.778	G-2223-11-6991	-	1,319,737
Medical Assistance Program (M)	93.778	G-2021-06-0415	-	16,627
Medical Assistance Program (M)	93.778	G-2223-06-0069	-	58,772
<i>Total Medical Assistance Program/Medicaid Cluster</i>			-	6,541,341
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Opioid STR Grant (D)	93.788	FY2021	220,319	271,222
Opioid STR Grant (D)	93.788	FY2022	45,512	50,063
<i>Total Opioid STR Grant</i>			265,831	321,285
<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	-	58,536
Children's Health Insurance Program (M)	93.767	G-2223-11-6991	-	14,267
<i>Total Title XXI - State Children's Insurance Program</i>			-	72,803
<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	FY2021	-	266,373
Social Services Block Grant (M)	93.667	G-2021-11-5993	334,637	6,693,152
Social Services Block Grant (M)	93.667	G-2223-11-6991	111,964	2,016,241
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant (D)	93.667	FY2021	141,078	141,078
Social Services Block Grant (D)	93.667	FY2022	74,400	74,400
<i>Total Social Services Block Grant</i>			662,079	9,191,244
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 Emergency Grants to Address Mental and Substance Use Disorder During COVID-19 (D)	93.665	H79FG000202	94,047	181,175

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

Federal Grantor/SubGrantor/Program Title	Federal AL Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
<u>Passed Through Ohio Department of Mental Health and Addiction Services</u>				
Block Grant for Community Mental Health Services (D)	93.958	FY2021	176,384	176,384
Block Grant for Community Mental Health Services (D)	93.958	FY2022	135,638	137,838
<i>Total Block Grants for Community Mental Health Services</i>			312,022	314,222
<u>Passed Through Ohio Department of Job and Family Services</u>				
Promoting Safe and Stable Families (M)	93.556	G-2021-11-5993	-	256,889
Promoting Safe and Stable Families (M)	93.556	G-2223-11-6991	-	55,280
<i>Total Promoting Safe and Stable Families</i>			-	312,169
<u>Passed Through Ohio Department of Mental Health and Addiction Services</u>				
Projects for Assistance in Transition from Homeless (D)	93.150	FY2021	82,595	82,595
Projects for Assistance in Transition from Homeless (D)	93.150	FY2022	21,512	21,512
<i>Total Projects for Assistance in Transition from Homeless</i>			104,107	104,107
<u>Passed Through Ohio Department of Mental Health and Addiction Services</u>				
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2021	1,140,874	1,164,778
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2022	861,329	910,285
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			2,002,203	2,075,063
<u>Passed Through Ohio Department of Mental Health and Addiction Services</u>				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (D)	93.243	FY 2020	-	27,747
Substance Abuse and Mental Health Services - Projects of Regional and National Significance (D)	93.243	FY 2021	-	23,532
<i>Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance</i>			-	51,279
<u>TANF Cluster</u>				
<u>Passed Through Ohio Department of Job and Family Services</u>				
<i>Temporary Assistance for Needy Families</i>				
Temporary Assistance for Needy Families (M)	93.558	G-2021-11-5993	180,143	6,817,895
Temporary Assistance for Needy Families (M)	93.558	G-2223-11-6991	33,262	170,156
<i>Total Temporary Assistance for Needy Families/TANF Cluster</i>			213,405	6,988,051
<u>CCDF Cluster</u>				
<u>Passed Through Ohio Department of Job and Family Services</u>				
Child Care Development Block Grant (M)	93.575	G-2021-11-5993	-	375,935
Child Care Development Block Grant (M)	93.575	G-2223-11-6991	-	212,211
<i>Total Child Care Development Block Grant</i>			-	588,146
<u>Passed Through Ohio Department of Job and Family Services</u>				
Child Welfare Services (M)	93.645	G-2021-11-5993	-	119,982
Child Welfare Services (M)	93.645	G-2223-11-6991	-	40,328
<i>Total Child Welfare Services</i>			-	160,310
<u>Passed Through Ohio Department of Job and Family Services</u>				
Foster Care - Title IV-E (M)	93.658	G-2021-11-5993	-	2,565,344
Foster Care - Title IV-E (M)	93.658	G-2223-11-6991	-	98,903
Foster Care - Title IV-E (G)	93.658	G-1819-06-0140	-	505,266
<i>Total Foster Care - Title IV-E</i>			-	3,169,513
<u>Passed Through Ohio Department of Job and Family Services</u>				
Chaffee Foster Care Program for Successful Transition to Adulthood (M)	93.674	G-2021-11-5993	-	203,659
<u>Passed Through Ohio Department of Job and Family Services</u>				
Child Support Enforcement Research (M)	93.564	G-2021-11-5993	-	166,637
<u>Passed Through Ohio Department of Job and Family Services</u>				
Child Support Enforcement (M)	93.563	G-2021-11-5993	-	2,818,195
Child Support Enforcement (M)	93.563	G-2223-11-6991	-	725,665
<i>Total Child Support Enforcement</i>			-	3,543,860

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

Federal Grantor/SubGrantor/Program Title	Federal AL Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Adoption Assistance (M)	93.659	G-2021-11-5993	-	1,454,343
Adoption Assistance (M)	93.659	G-2223-11-6991	-	464,737
<i>Total Adoption Assistance</i>			-	1,919,080
<i>Passed Through Ohio Department of Health</i>				
Preventive Health and Health Services Block Grant (D)	93.991	FY2021	-	17,328
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Mental Health Disaster Assistance and Emergency Mental Health (D)	93.982	FY2021	162,483	162,483
<i>Passed Through the Supreme Court of Ohio</i>				
State Court Improvement Grant (G)	93.586	2101OHSCIC	-	20,111
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			4,278,915	37,209,237
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>CDBG - Entitlement Grants Cluster</i>				
<i>Direct</i>				
Community Development Block Grants/Entitlement Grants (C)	14.218	B-17-UC-39-0005	-	59,834
Community Development Block Grants/Entitlement Grants (C)	14.218	B-18-UC-39-0005	-	9,543
Community Development Block Grants/Entitlement Grants (C)	14.218	B-19-UC-39-0005	-	383,221
Community Development Block Grants/Entitlement Grants (C)	14.218	B-20-UW-39-0005	44,151	68,631
Community Development Block Grants/Entitlement Grants (C)	14.218	B-20-UC-39-0005	58,315	1,055,487
Community Development Block Grants/Entitlement Grants (C)	14.218	B-21-UC-39-0005	51,608	66,341
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2022	-	8,785
			154,074	1,651,842
<i>Passed Through the City of Canton</i>				
Community Development Block Grants/Entitlement Grants (D)	14.218	FY2021	-	45,847
Community Development Block Grants/Entitlement Grants (D)	14.218	FY2022	-	23,195
			-	69,042
<i>Passed Through the City of Alliance</i>				
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2021	-	3,968
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2022	-	2,528
			-	6,496
<i>Passed Through the City of Massillon</i>				
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2021	-	3,327
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2022	-	2,860
			-	6,187
<i>Total CDBG Entitlement Grants Cluster</i>			154,074	1,733,567
<i>Passed Through the City of Canton</i>				
Emergency Solutions Grant Program (D)	14.231	FY2021	-	4,003
Emergency Solutions Grant Program (D)	14.231	FY2022	-	22,700
			-	26,703
<i>Passed Through the Ohio Developmental Services Agency</i>				
Emergency Solutions Grant Program (C)	14.231	S-L-20-1DI-2	126,551	126,551
Emergency Solutions Grant Program (C)	14.231	B-L-20-1DI-5	35,686	35,686
			162,237	162,237
<i>Total Emergency Solutions Grant Program</i>			162,237	188,940
<i>Direct</i>				
Supportive Housing Program (D)	14.235	FY2021	-	92,026
<i>Direct</i>				
Continuum of Care Program (D)	14.267	FY2021	-	73,276
Continuum of Care Program (D)	14.267	FY2022	-	37,213
<i>Total Continuum of Care Program</i>			-	110,489

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

Federal Grantor/SubGrantor/Program Title	Federal AL Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (continued)				
<i>Direct</i>				
HOME Investment Partnerships Program (C)	14.239	M-18-DC-39-0204	-	145,408
HOME Investment Partnerships Program (C)	14.239	M-19-DC-39-0204	19,673	164,979
HOME Investment Partnerships Program (C)	14.239	M-20-DC-39-0204	-	78,428
HOME Investment Partnerships Program (C)	14.239	M-21-DC-39-0204	-	3,531
HOME Investment Partnerships Program (C)	14.239	M-21-DC-39-0204	76,203	76,203
<i>Total HOME Investment Partnerships Program</i>			<u>95,876</u>	<u>468,549</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			412,187	2,593,571
U.S. DEPARTMENT OF AGRICULTURE				
<i>Child Nutrition Cluster</i>				
<i>Passed Through Ohio Department of Education</i>				
National School Lunch Program (A)	10.555	FY2021	-	21,347
National School Lunch Program (A)	10.555	FY2022	-	21,154
<i>Total National School Lunch Program/Child Nutrition Cluster</i>			<u>-</u>	<u>42,501</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	-	1,253,361
Supplemental Nutrition Assistance Program (M)	10.561	G-2223-11-6991	-	401,555
<i>Total Supplemental Nutrition Assistance Program/SNAP Cluster</i>			<u>-</u>	<u>1,654,916</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			-	1,697,417
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Emergency Management Agency</i>				
Emergency Management Performance Grant (L)	97.042	EMW-2019-EP-00003-S01		6,478
Emergency Management Performance Grant (L)	97.042	EMW-2020-EP-00003-S01		82,386
Emergency Management Performance Grant (L)	97.042	EMW-2021-EP-00003-S01	-	93,187
<i>Total Emergency Management Performance Grant Program</i>			<u>-</u>	<u>182,051</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			-	182,051
U.S. DEPARTMENT OF EDUCATION				
<i>Special Education Cluster</i>				
<i>Passed Through Ohio Department of Education</i>				
Special Education - Grants to States (A)	84.027	066324-6BSF-2021	-	92,844
Special Education - Preschool Grants (A)	84.173	066324-PGS1-2021	-	18,053
<i>Total Special Education Cluster</i>			<u>-</u>	<u>110,897</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			-	110,897
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i>				
Violence Against Women Formula Grants (H)	16.588	2019WFVA28217	-	29,999
Violence Against Women Formula Grants (E)	16.588	2019WFVA28212A	-	2,731
Violence Against Women Formula Grants (H)	16.588	2020WFVA28217	-	57,117
Violence Against Women Formula Grants (E)	16.588	2020WFVA28212	-	45,793
<i>Total Violence Against Women Formula Grants</i>			<u>-</u>	<u>135,640</u>
COVID-19 Coronavirus Emergency Supplemental Funding Program (H)	16.034	2020DJBX0692	-	48,763
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2018DJBX0177	-	37,848
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2020DJBX0664	-	41,913
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2020JGA016448	-	26,692
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2019DJBX0438	-	32,737
<i>Total Byrne Memorial Justice Assistance Grant Program</i>			<u>-</u>	<u>139,190</u>

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

Federal Grantor/SubGrantor/Program Title	Federal AL Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF JUSTICE (continued)				
<i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i>				
Crime Victim Assistance (E)	16.575	2022VOCA134718192	-	76,540
Crime Victim Assistance (E)	16.575	2021VOCA134152266	-	118,667
Crime Victim Assistance (M)	16.575	2022-VOCA-134718188	-	2,849
Crime Victim Assistance (M)	16.575	2021VOCA134152258	-	12,120
Crime Victim Assistance (G)	16.575	2021VOCA134018526	-	57,326
<i>Total Crime Victim Assistance</i>			-	267,502
TOTAL U.S. DEPARTMENT OF JUSTICE			-	591,095
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Highway Planning and Construction Cluster</i>				
<i>Passed Through Office of the Governor's Highway Safety Representative</i>				
Highway Planning and Construction (I)	20.205	103288	-	302,233
Highway Planning and Construction (I)	20.205	104739	-	707,051
Highway Planning and Construction (I)	20.205	104823	-	9,146
Highway Planning and Construction (I)	20.205	99948	-	119,726
Highway Planning and Construction (I)	20.205	104822	-	30,167
Highway Planning and Construction (I)	20.205	107649	-	134,009
Highway Planning and Construction (I)	20.205	104663	-	250,183
Highway Planning and Construction (I)	20.205	112040	-	56,224
Highway Planning and Construction (I)	20.205	113516	-	12,600
<i>Total Highway Planning and Construction/Highway Planning and Construction Cluster</i>			-	1,621,339
<i>Highway Safety Cluster</i>				
State and Community Highway Safety (H)	20.600	SC-2021-76-00-00-00452-00	-	47,727
State and Community Highway Safety (H)	20.600	SC-2022-76-00-00-00452-00	-	14,094
State and Community Highway Safety (H)	20.600	ISE-2021-76-00-00-00381-00	-	16,865
State and Community Highway Safety (H)	20.600	ISE-2022-76-00-00-00381-00	-	5,881
State and Community Highway Safety (H)	20.600	GG-2022-76-00-00-00617-00	-	34,020
State and Community Highway Safety (H)	20.600	GG-2021-76-00-00-00617-00	-	110,450
<i>Total State and Community Highway Safety</i>			-	229,037
National Priority Safety Programs (H)	20.616	OVIT-2021-76-00-00-00488-00	-	1,779
National Priority Safety Programs (H)	20.616	OVIT-2021-76-00-00-00655-00	-	64,898
National Priority Safety Programs (H)	20.616	OVIT-2022-76-00-00-00655-00	-	18,035
National Priority Safety Programs (H)	20.616	DDEP-2020-76-00-00-00381-00	-	22,998
National Priority Safety Programs (H)	20.616	DDEP-2022-76-00-00-00381-00	-	4,070
<i>Total National Priority Safety Programs</i>			-	111,780
<i>Total Highway Safety Cluster</i>			-	340,817
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	1,962,156
U.S. DEPARTMENT OF INTERIOR				
<i>Passed Through Office of Ohio Department of Natural Resources</i>				
Flood Control Act Lands (B)	15.433	FY2021	-	3,284
TOTAL U.S. DEPARTMENT OF INTERIOR			-	3,284
TOTAL FEDERAL ASSISTANCE			\$ 4,868,448	\$51,151,451

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 |

STARK COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021**

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, 2021. 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 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 Ohio Office of Budget and Management, the Ohio Development Services Agency 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 2021 to 2022 programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amt. Transferred</u>
Special Education - IDEA	84.027	\$ 266

NOTE H – TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2021, the County made allowable transfers of \$7,713,531 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 \$6,988,051 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 2021 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 14,701,582
Transfer to Social Services Block Grant	<u>(7,713,531)</u>
Total Temporary Assistance for Needy Families	<u>\$ 6,988,051</u>

NOTE I – PRIOR YEAR PROGRAM SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2017 and 2018 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (AL #93.778) in the amount of \$6,810 and \$23,981, respectively. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

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OHIO AUDITOR OF STATE KEITH FABER



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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 of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2022. We noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our report includes a reference 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 are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. *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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Efficient • Effective • Transparent

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2022

OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
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(800) 282-0370

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 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

Opinion on Each Major Federal Program

We have audited Stark County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Stark County's major federal programs for the year ended December 31, 2021. Stark County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Stark County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. 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 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 30, 2022, 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. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2022

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STARK COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021

1. SUMMARY OF AUDITOR'S RESULT

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	AL # 21.019 COVID-19 Coronavirus Relief Fund, AL # 93.667 Social Services Block Grant; AL # 93.959 Block Grants for Prevention and Treatment of Substance Abuse; AL # 14.218 CDBG – Entitlement Grants Cluster; AL # 20.205 Highway Planning and Construction Cluster
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$1,534,544 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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Stark County, Ohio

Annual Comprehensive Financial Report

**For the Year Ended
December 31, 2021**



Alan Harold
Stark County Auditor

Prepared by The Stark County Auditor's Office

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STARK COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

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STARK COUNTY, OHIO

Annual Comprehensive Financial Report

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June 30, 2022

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 Annual Comprehensive Financial Report for the year ended December 31, 2021. 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, 2021. 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 completed its triennial update in 2021. 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. Retail employers, such as WalMart and Giant Eagle, are also a key sector in our diverse local economy.

The most recent fiscal year showed gains in revenue as the economy returned to some normalcy post-pandemic. Stark County received in 2020 \$19.3 million in federal CARES Act dollars and \$35 million in 2021 in federal ARPA dollars, an amount that will be matched in 2022. The County Commissioners are planning several worthwhile projects with these federal grants. Unemployment, at 12.6% in May 2020, returned to a more normalized 5.3% in May 2021, and is estimated at 3.5% in April 2022.

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

Stark County government has a ½% criminal justice sales tax, which was renewed in May 2017 to run through March 31, 2028. Stark County government has the lowest tax rate of all 88 counties, and we are able to balance our frugality with delivering effective and efficient services to our citizens. We are grateful to the citizens for their investment in its county government. The Commissioners continue to prioritize services to the public as well as making substantial commitments to maintain county owned property. The Commissioners continually stress the need for good stewardship of the County's resources. The budget was crafted in a way to keep services sustainable over the next five years. Stark County residents and visitors enjoy the lowest sales tax in the State of Ohio, and together we continue to make Stark County a great place to live and work.

Long Range Planning

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

Improving Accountability

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its Annual Comprehensive Financial Report for the year ended December 31, 2020.

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.

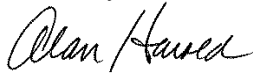
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we will submit it to the GFOA this year, as in each year past.

Additionally, the Auditor of State of Ohio presented an audit we are rightly proud of for the tenth 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, 2021

COUNTY COMMISSIONERS

Janet Weir Creighton
Richard R. Regula
Bill C. Smith

COUNTY AUDITOR

Alan C. Harold

COUNTY CORONER

Ronald R. Rusnak

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

Kyle L. Stone

COUNTY RECORDER

Jamie Walters

COUNTY SHERIFF

George T. Maier

COUNTY TREASURER

Alex A. Zumbar

CLERK OF COURTS

Lynn Miller Todaro

COMMON PLEAS JUDGES

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

FAMILY COURT JUDGES

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

PROBATE COURT JUDGE

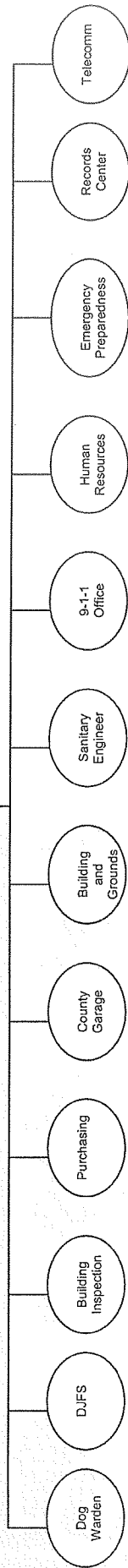
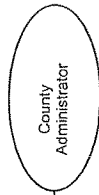
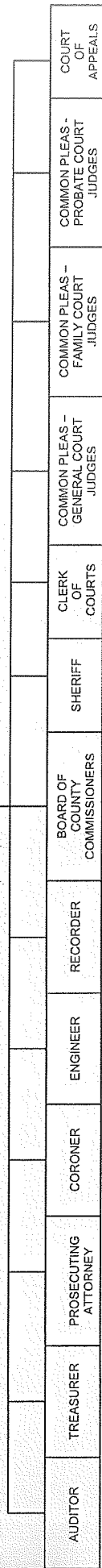
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

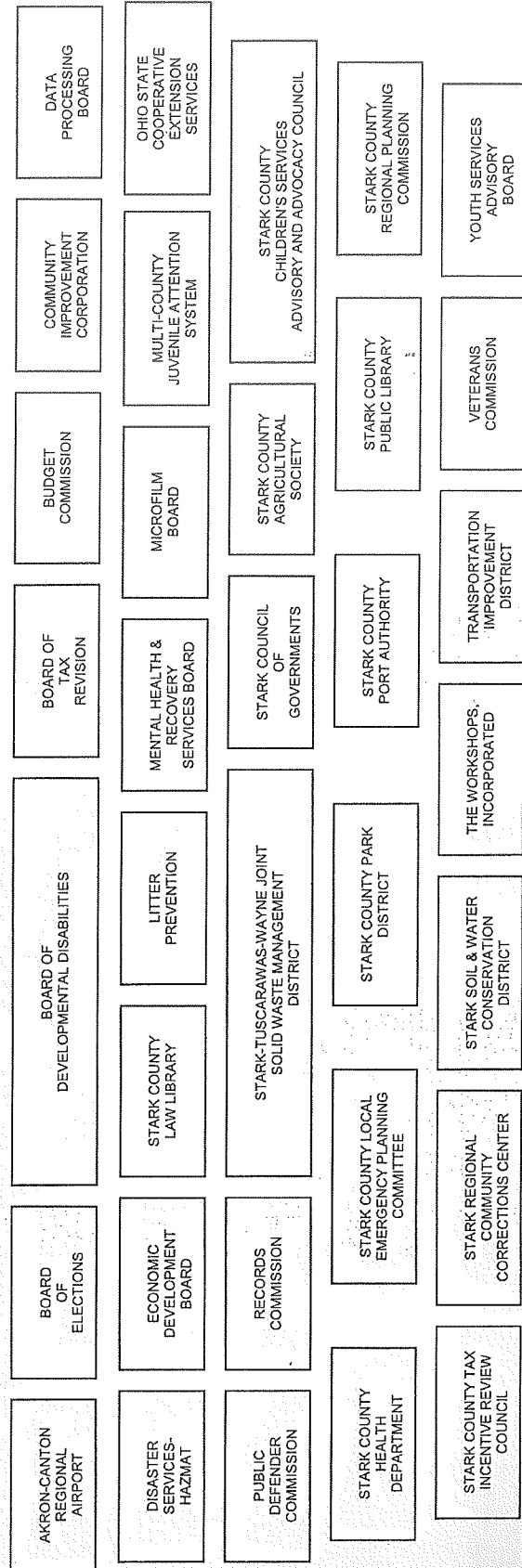
Craig R. Baldwin
Patricia A. Delaney
W. Scott Gwin
William B. Hoffman
Earle E. Wise, Jr.
John W. Wise

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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

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Financial Section

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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio (the County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Development Disabilities, Mental Health, Children's Services, Public Assistance, Justice System Sales Tax, and American Rescue Plan (ARP) State and Local LFR funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Stark County Port Authority, which represent 14.89 percent, 0.93 percent, and 0.36 percent, respectively, of the assets and deferred outflows, fund balance/net position, and revenues/additions of the aggregate discretely presented component units and remaining fund information as of December 31, 2021, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Stark County Port Authority, is based solely on the report of other auditors.

Basis for Opinions

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

Efficient • Effective • Transparent

Emphasis of Matter

As discussed in Note 21 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.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2022

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2021*

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, 2021. Please read it in conjunction with the County's basic financial statements.

FINANCIAL HIGHLIGHTS

- The County's net position increased by \$123 million as a result of this year's operations. Net position of business-type activities increased by \$8 million, or 5 percent, and net position of governmental activities increased by \$115 million, or 48 percent.
- All revenues related to governmental activities totaled \$299 million. General revenues accounted for \$132 million or 44 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$167 million or 56 percent of the total.
- The County had \$184 million in expenses related to governmental activities; only \$167 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$132 million, of which \$113 million was tax revenue with the remaining \$19 million from interest, grants, entitlements, and miscellaneous revenues.
- Ohio Public Employees Retirement System (OPERS) approved several changes to the health care plan offered to retirees in an effort to decrease costs and increase the solvency of the health care plan. These changes significantly decreased the total OPEB liability for OPERS and resulted in the County reporting a net OPEB asset in 2021 (compared to reporting a net OPEB liability in prior years) causing a significant decrease in expenses.

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.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2021*

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

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

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

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

REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

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

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

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

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

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2021

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 2021 compared to 2020:

	<i>Governmental Activities</i>			<i>Business-Type Activities</i>		
	<u>2021</u>	<u>2020</u>	<u>Change</u>	<u>2021</u>	<u>2020</u>	<u>Change</u>
Assets						
<i>Current & Other Assets</i>	\$ 437,749,141	\$ 355,099,803	\$ 82,649,338	\$ 44,556,163	\$ 42,442,086	\$ 2,114,077
<i>Net Pension/OPEB Asset</i>	10,884,414	449,503	10,434,911	571,026	-	571,026
<i>Capital Assets, Net</i>	214,258,690	212,853,788	1,404,902	191,046,552	192,032,472	(985,920)
Total Assets	<u>662,892,245</u>	<u>568,403,094</u>	<u>94,489,151</u>	<u>236,173,741</u>	<u>234,474,558</u>	<u>1,699,183</u>
Deferred Outflows of Resources						
<i>Pension & OPEB</i>	26,431,110	30,067,098	(3,635,988)	1,386,656	1,666,662	(280,006)
Total Deferred Outflows of Resource.	<u>26,431,110</u>	<u>30,067,098</u>	<u>(3,635,988)</u>	<u>1,386,656</u>	<u>1,666,662</u>	<u>(280,006)</u>
Liabilities						
<i>Other Liabilities</i>	60,857,318	19,331,792	41,525,526	3,311,879	2,152,369	1,159,510
<i>Long-Term Liabilities:</i>						
<i>Due Within One Year</i>	9,331,685	10,604,020	(1,272,335)	4,696,128	4,712,382	(16,254)
<i>Due In More Than One Year:</i>						
<i>Net Pension Liability</i>	90,907,196	115,917,485	(25,010,289)	4,828,743	6,018,887	(1,190,144)
<i>Net OPEB Liability</i>	-	75,471,340	(75,471,340)	-	4,139,778	(4,139,778)
<i>Other Amounts</i>	23,151,100	24,198,104	(1,047,004)	48,818,581	53,229,334	(4,410,753)
Total Liabilities	<u>184,247,299</u>	<u>245,522,741</u>	<u>(61,275,442)</u>	<u>61,655,331</u>	<u>70,252,750</u>	<u>(8,597,419)</u>
Deferred Inflows of Resources						
<i>Property Taxes and Other</i>	73,483,870	70,472,515	3,011,355	-	-	-
<i>Pension & OPEB</i>	75,798,320	41,403,122	34,395,198	3,927,425	2,182,854	1,744,571
Total Deferred Inflows of Resources	<u>149,282,190</u>	<u>111,875,637</u>	<u>37,406,553</u>	<u>3,927,425</u>	<u>2,182,854</u>	<u>1,744,571</u>
Net Position						
<i>Net Investment in Capital Assets</i>	196,417,492	194,406,763	2,010,729	136,819,331	134,661,699	2,157,632
<i>Restricted for:</i>						
<i>Capital Projects</i>	1,510,261	933,536	576,725	-	-	-
<i>Debt Service</i>	477,711	557,978	(80,267)	-	-	-
<i>Special Programs</i>	226,121,898	189,392,245	36,729,653	-	-	-
<i>Unrestricted</i>	(68,733,496)	(144,218,708)	75,485,212	35,158,310	29,043,917	6,114,393
Total Net Position	<u>\$ 355,793,866</u>	<u>\$ 241,071,814</u>	<u>\$ 114,722,052</u>	<u>\$ 171,977,641</u>	<u>\$ 163,705,616</u>	<u>\$ 8,272,025</u>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2021 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. The County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting net OPEB asset and deferred outflows related to pension and OPEB.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2021*

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/asset to equal the County's proportionate share of each plan's collective:

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

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

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

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability 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/asset, respectively, not accounted for as deferred inflows/outflows.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2021*

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

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

An additional portion of the County's net position represents resources that are subject to external restrictions on how they may be used. The balance of unrestricted net position is a deficit balance.

The County received grant money for the American Rescue Act during 2021. These funds had not been spent by the end of the year, which caused a large increase in current and other assets for cash and investments. This unspent money also increased current liabilities for unearned revenue.

The increase in net OPEB asset, elimination of the net OPEB liability and increase in deferred inflows for OPEB is related to OPERS changes previously discussed in the financial highlights.

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STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2021

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 2021 and 2020.

Table 2
Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2021	2020	Change	2021	2020	Change
Revenues						
Program Revenues:						
Charges for Services	\$ 37,634,883	\$ 33,840,917	\$ 3,793,966	\$ 30,738,321	\$ 29,966,124	\$ 772,197
Operating Grants	124,987,545	117,889,245	7,098,300	8,400	8,000	400
Capital Grants	4,221,364	5,547,883	(1,326,519)	1,075,661	1,398,121	(322,460)
Total Program Revenues	166,843,792	157,278,045	9,565,747	31,822,382	31,372,245	450,137
General Revenues						
Property Taxes	70,509,425	66,948,798	3,560,627	-	-	-
Sales Taxes	39,517,492	34,112,712	5,404,780	-	-	-
Other Local Taxes	3,107,660	1,897,020	1,210,640	-	-	-
Grants & Entitlements	13,108,297	11,001,001	2,107,296	-	-	-
Revenue in Lieu of Taxes	224,346	213,357	10,989	-	-	-
Gain on Sale of Assets	-	-	-	-	14,370	(14,370)
Investment Earnings	286,217	2,623,307	(2,337,090)	-	-	-
Miscellaneous	4,906,836	6,231,204	(1,324,368)	188,942	190,190	(1,248)
Total General Revenues	131,660,273	123,027,399	8,632,874	188,942	204,560	(15,618)
Total Revenues	298,504,065	280,305,444	18,198,621	32,011,324	31,576,805	434,519
Program Expenses						
General Government						
Legislative and Executive	25,214,023	33,828,974	(8,614,951)	-	-	-
Judicial Systems	9,868,294	18,005,134	(8,136,840)	-	-	-
Public Safety	23,863,417	46,465,310	(22,601,893)	-	-	-
Public Works	21,421,269	30,183,951	(8,762,682)	-	-	-
Health	66,330,635	75,636,987	(9,306,352)	-	-	-
Human Services	36,404,981	55,577,840	(19,172,859)	-	-	-
Interest and Fiscal Charges	466,893	518,116	(51,223)	-	-	-
Enterprise Operations						
Sewer	-	-	-	22,695,660	26,307,182	(3,611,522)
Water	-	-	-	1,234,981	992,859	242,122
Sheriff's Webcheck	-	-	-	21,159	13,584	7,575
Total Expenses	183,569,512	260,216,312	(76,646,800)	23,951,800	27,313,625	(3,361,825)
Transfers	(212,501)	-	(212,501)	212,501	-	212,501
Change in Net Position	114,722,052	20,089,132	94,632,920	8,272,025	4,263,180	4,008,845
Net Position Beginning of Year	241,071,814	220,982,682	20,089,132	163,705,616	159,442,436	4,263,180
Net Position End of Year	\$ 355,793,866	\$ 241,071,814	\$ 114,722,052	\$ 171,977,641	\$ 163,705,616	\$ 8,272,025

Governmental Activities

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

- Governmental expenses decreased by \$77 million while revenues increased by \$18 million.

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

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2021

See financial highlights for explanation of significant decrease in expenses. The negative expense reported by legislative and executive was also caused by the switch from reporting a net OPEB liability to a net OPEB asset.

Operating grants were the largest type of program revenue for the County. The large increase in operating grants was primarily the result of the CARES Act grant. The major recipients of intergovernmental program revenues were the Board of DD - \$24 million, Public Assistance - \$27 million, the Children Services Board - \$18 million and the Mental Health and Addiction Recovery Board - \$22 million. Direct charges to users of governmental services, another type of program revenue, made up \$38 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 \$71 million total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$34 million, the Children Services Board - \$12 million, the Mental Health and Addiction Recovery Board - \$7 million, Emergency Services - \$1 million and the General Fund - \$17 million.

Charges for services remained the main source of revenue, for Business-type activities, at 96 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 \$26 million of the County's total fund balance constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending. The following are the County's major funds:

	<i>Fund Balance</i> <i>12/31/2021</i>	<i>Fund Balance</i> <i>12/31/2020</i>	<i>Increase</i> <i>(Decrease)</i>
<i>General Fund</i>	\$ 38,045,495	\$ 31,071,156	\$ 6,974,339
<i>Developmental Disabilities</i>	61,250,617	54,424,602	6,826,015
<i>Mental Health</i>	16,643,130	15,351,236	1,291,894
<i>Children's Services</i>	28,234,282	20,830,157	7,404,125
<i>Public Assistance</i>	5,571,245	4,827,172	744,073
<i>Justice System Sales Tax</i>	31,929,596	24,320,031	7,609,565
<i>ARP State and Local LFR</i>	-	-	-
<i>Total</i>	<u>\$ 181,674,365</u>	<u>\$ 150,824,354</u>	<u>\$ 30,850,011</u>

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2021*

The General fund saw an increase in revenue from charges for services and intergovernmental revenue. Conveyance and recording fees were up \$1.7 million thanks to rising home prices and an increased demand for available homes. Local government and casino tax revenue both came in higher than expected due to higher State revenues and a renewed interest at the casinos as pandemic restrictions relaxed. It is worth noting that 2021 was the highest year of Ohio casino revenues ever. Expenditures fell as more certainty in sales tax revenue allowed for the General fund to reduce spending on mandated justice system expenditures during 2021.

The Stark Board of Developmental Disabilities (DD) fund saw an increase in revenue due to the intergovernmental line item. The main cause of the increase was a cost report settlement of \$3.4 million that was received in 2021 that was not available in 2020. Expenditures slightly rose due to waiver-match spending as associated rates returned to normal as pandemic restrictions fade.

The Mental Health and Addiction Recovery Board had an increase in expenditures of \$1.9 million. This increase in spending is directly related to the ease of pandemic restrictions that hindered client-based programs during 2020.

The Children Services fund saw an increase in revenue due to a one-time \$5.7 million match for being part of the Protect Ohio waiver program. Expenditures fell slightly when compared to 2020.

The Justice System Sales Tax (JSST) revenues rose by \$5 million as consumer spending returned to normal during 2021. Non-auto sales were up by 14 percent while auto sales were up by 18 percent when compared to 2020. Expenditures increased in correlation with the revenue increase, which allowed the JSST fund to bear past mandated expenditures, reallocated to the General fund in 2020, once again.

The ARP State and Local LFR is a new grant award in 2021. The County received \$35,992,936 to help promote equitable outcomes and community engagement by funding public health and infrastructure projects. The County expects to fund various water and sewer projects that will directly help various municipalities and townships within the County.

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 \$34 million, which is a \$6.1 million increase from 2020. 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 due to the retirement of debt coupled with decreases in net pension and OPEB liabilities.

GENERAL FUND BUDGETING HIGHLIGHTS

Actual revenues and other financing sources were \$7 million more than final budgeted revenues and other financing sources. With the pandemic uncertainty still looming into 2021, management maintained a conservative revenue forecast. Charges for services continue to be the most noteworthy with a positive variance when comparing the actual to the final budgeted amount. Conveyance and recording fees were the main drivers for the increase during this historic housing market boom.

Actual expenditures were less than final budgeted expenditures. Personal services expenditures were under budget by \$1.3 million while purchased services and capital purchases were under budget by \$2.2 million. The changing job market and supply chain shortages caused by the pandemic can be looked upon as the main culprits for these variances.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2021*

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

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

- The Engineer's 2021 paving projects included asphalt resurfacing for Belden Village Street, Fohl Street, Middlebranch Avenue, Rockhill Avenue, Perry Drive, Woodlawn Avenue and Dueber Avenue. 53.34 miles of roadway received resurfacing or chip and seal as part of the Engineer's annual maintenance of County roads during 2021. Spangler Street bridge was replaced, and the Perry Drive and Jackson Avenue Intersection project was completed.
- The County purchased a First Street property that will serve as a gun range and training facility for the Stark County Sheriff's Office. There was also a renovation completed within the building to serve as a training room for the Sheriff deputies.
- The County Office Building's skylight was completed as part of the ongoing roof renovation.
- The Sanitary Engineer's department completed the Maplewood and Skyland Hills projects. There was 1.26 miles of allotment sewer line and 0.95 miles of private extension sewer line installed across the County.

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

Debt

Outstanding debt for the governmental activities decreased from \$19,710,893 to \$17,996,236 due to principal payments made in the current year. Business type activities outstanding debt decreased from \$57,229,320 to \$52,843,979. This decrease was also due to principal payments made in the current year. Detailed information about the County's long-term liabilities is presented in Notes 16 and 17 to the basic financial statements.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

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

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Stark County, Ohio

Statement of Net Position
December 31, 2021

	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	\$ 276,810,473	\$ 37,422,930	\$ 314,233,403	\$ 3,765,284	\$ 1,498,701
Cash and Cash Equivalents in Segregated Accounts	693,364	421,465	1,114,829	-	-
Cash and Cash Equivalents with Fiscal Agents	865,628	-	865,628	-	-
Cash and Cash Equivalents with Escrow Agents	508,689	205,312	714,001	-	-
Accounts Receivable	1,296,661	6,362,401	7,659,062	-	-
Intergovernmental Receivable	56,827,223	-	56,827,223	-	-
Taxes Receivable	82,924,391	-	82,924,391	-	-
Sales Taxes Receivable	9,272,343	-	9,272,343	-	-
Revenue in Lieu of Taxes Receivable	245,630	-	245,630	-	-
Special Assessments Receivable	1,758,664	37,870	1,796,534	-	-
Loans Receivable	2,837,924	-	2,837,924	-	117,667,401
Internal Balances	9,321	(9,321)	-	-	-
Prepaid Items	1,448,994	111,553	1,560,547	18,006	-
Materials and Supplies Inventory	1,971,540	3,953	1,975,493	-	-
Accrued Interest Receivable	278,296	-	278,296	-	-
Assets Held for Resale	-	-	-	70,600	-
Land and Construction in Progress	30,331,825	4,922,327	35,254,152	-	-
Depreciable Capital Assets, Net	183,926,865	186,124,225	370,051,090	-	-
Net OPEB Asset	10,884,414	571,026	11,455,440	-	-
<i>Total Assets</i>	<u>662,892,245</u>	<u>236,173,741</u>	<u>899,065,986</u>	<u>3,853,890</u>	<u>119,166,102</u>
Deferred Outflows of Resources					
Pension	18,065,523	929,799	18,995,322	-	-
OPEB	8,365,587	456,857	8,822,444	-	-
<i>Total Deferred Outflows of Resources</i>	<u>26,431,110</u>	<u>1,386,656</u>	<u>27,817,766</u>	<u>-</u>	<u>-</u>
Liabilities					
Accounts Payable	3,468,753	352,254	3,821,007	12,675	-
Accrued Wages	5,911,093	283,789	6,194,882	-	-
Contracts Payable	2,583,081	1,383,239	3,966,320	-	-
Retainage Payable	508,689	205,312	714,001	-	-
Intergovernmental Payable	6,051,715	1,025,897	7,077,612	128,141	-
Accrued Interest Payable	-	61,388	61,388	-	-
Matured Compensated Absences Payable	97,218	-	97,218	-	-
Loans Payable	-	-	-	-	117,667,401
Unearned Revenue	42,236,769	-	42,236,769	-	-
Long-Term Liabilities:					
Due Within One Year	9,331,685	4,696,128	14,027,813	-	-
Due In More Than One Year:					
Net Pension Liability	90,907,196	4,828,743	95,735,939	-	-
Other Amounts Due in More Than One Year	23,151,100	48,818,581	71,969,681	-	-
<i>Total Liabilities</i>	<u>184,247,299</u>	<u>61,655,331</u>	<u>245,902,630</u>	<u>140,816</u>	<u>117,667,401</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	73,238,240	-	73,238,240	-	-
Pension	42,736,113	2,142,030	44,878,143	-	-
OPEB	33,062,207	1,785,395	34,847,602	-	-
Revenue in Lieu of Taxes	245,630	-	245,630	-	-
<i>Total Deferred Inflows of Resources</i>	<u>149,282,190</u>	<u>3,927,425</u>	<u>153,209,615</u>	<u>-</u>	<u>-</u>
Net Position					
Net Investment in Capital Assets	196,417,492	136,819,331	333,236,823	-	-
Restricted for:					
Debt Service	477,711	-	477,711	-	-
Capital Projects	1,510,261	-	1,510,261	-	-
Road and Bridge Repair and Maintenance	18,771,692	-	18,771,692	-	-
Real Estate Assessment	2,939,512	-	2,939,512	-	-
Community Development	7,625,196	-	7,625,196	-	-
Public Safety	46,252,292	-	46,252,292	-	-
Health and Human Services	141,311,230	-	141,311,230	-	-
Special Programs	8,460,358	-	8,460,358	-	-
Other Purposes	761,618	-	761,618	-	-
Unrestricted	(68,733,496)	35,158,310	(33,575,186)	3,713,074	1,498,701
<i>Total Net Position</i>	<u>\$ 355,793,866</u>	<u>\$ 171,977,641</u>	<u>\$ 527,771,507</u>	<u>\$ 3,713,074</u>	<u>\$ 1,498,701</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Activities

For the Year Ended December 31, 2021

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	
Primary Government				
Governmental Activities				
General Government				
Legislative and Executive	\$ 25,214,023	\$ 20,449,294	\$ 604,901	\$ -
Judicial Systems	9,868,294	5,740,003	398,315	-
Public Safety	23,863,417	7,552,866	11,233,560	-
Public Works	21,421,269	285,424	19,883,252	4,221,364
Health	66,330,635	2,178,931	45,226,758	-
Human Services	36,404,981	1,428,365	47,640,759	-
Interest and Fiscal Charges	466,893	-	-	-
<i>Total Governmental Activities</i>	<u>183,569,512</u>	<u>37,634,883</u>	<u>124,987,545</u>	<u>4,221,364</u>
Business-Type Activities				
Sewer	22,695,660	29,873,093	-	1,075,661
Water	1,234,981	838,483	-	-
Sheriff's Webcheck	21,159	26,745	8,400	-
<i>Total Business-Type Activities</i>	<u>23,951,800</u>	<u>30,738,321</u>	<u>8,400</u>	<u>1,075,661</u>
Component Unit				
Stark County Land Reutilization Corporation	1,130,321	-	53,546	-
Stark County Port Authority	3,007,598	252,903	2,915,595	-
<i>Total Component Units</i>	<u>4,137,919</u>	<u>252,903</u>	<u>2,969,141</u>	<u>-</u>
<i>Total</i>	<u>\$ 211,659,231</u>	<u>\$ 68,626,107</u>	<u>\$ 127,965,086</u>	<u>\$ 5,297,025</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

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Stark County Land Reutilization Corporation	Stark County Port Authority
\$ (4,159,828)	\$ -	\$ (4,159,828)	\$ -	\$ -
(3,729,976)	-	(3,729,976)	-	-
(5,076,991)	-	(5,076,991)	-	-
2,968,771	-	2,968,771	-	-
(18,924,946)	-	(18,924,946)	-	-
12,664,143	-	12,664,143	-	-
(466,893)	-	(466,893)	-	-
<u>(16,725,720)</u>	<u>-</u>	<u>(16,725,720)</u>	<u>-</u>	<u>-</u>
-	8,253,094	8,253,094	-	-
-	(396,498)	(396,498)	-	-
-	13,986	13,986	-	-
<u>-</u>	<u>7,870,582</u>	<u>7,870,582</u>	<u>-</u>	<u>-</u>
-	-	-	(1,076,775)	-
-	-	-	-	160,900
<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,076,775)</u>	<u>160,900</u>
<u>(16,725,720)</u>	<u>7,870,582</u>	<u>(8,855,138)</u>	<u>(1,076,775)</u>	<u>160,900</u>
17,494,956	-	17,494,956	-	-
33,515,235	-	33,515,235	-	-
715,174	-	715,174	-	-
6,657,783	-	6,657,783	-	-
12,126,277	-	12,126,277	-	-
39,517,492	-	39,517,492	-	-
3,107,660	-	3,107,660	-	-
13,108,297	-	13,108,297	786,965	-
224,346	-	224,346	-	-
286,217	-	286,217	2,011	852
4,906,836	188,942	5,095,778	70,232	11,729
<u>131,660,273</u>	<u>188,942</u>	<u>131,849,215</u>	<u>859,208</u>	<u>12,581</u>
(212,501)	212,501	-	-	-
<u>131,447,772</u>	<u>401,443</u>	<u>131,849,215</u>	<u>859,208</u>	<u>12,581</u>
114,722,052	8,272,025	122,994,077	(217,567)	173,481
<u>241,071,814</u>	<u>163,705,616</u>	<u>404,777,430</u>	<u>3,930,641</u>	<u>1,325,220</u>
<u>\$ 355,793,866</u>	<u>\$ 171,977,641</u>	<u>\$ 527,771,507</u>	<u>\$ 3,713,074</u>	<u>\$ 1,498,701</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Balance Sheet

Governmental Funds

December 31, 2021

	General	Board of Developmental Disabilities	Mental Health	Children's Services
Assets				
Equity in Pooled Cash and Investments	\$ 37,301,583	\$ 62,001,027	\$ 14,456,956	\$ 28,863,346
Cash and Investments in Segregated Accounts	-	-	-	38,294
Cash and Investments with Fiscal Agents	-	865,628	-	-
Cash and Investments with Escrow Agents	7,360	-	-	-
Accounts Receivable	397,476	47,836	465,230	169,708
Intergovernmental Receivable	6,003,627	7,784,699	7,487,348	2,414,446
Taxes Receivable	22,487,160	38,583,103	7,701,456	12,631,054
Sales Taxes Receivable	-	-	-	-
Special Assessments Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Interfund Receivable	-	-	-	-
Accrued Interest Receivable	278,296	-	-	-
Prepaid Items	436,428	223,759	40,479	81,287
Materials and Supplies Inventory	364,214	49,236	3,616	-
Revenue in Lieu of Taxes Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 67,276,144</u>	<u>\$ 109,555,288</u>	<u>\$ 30,155,085</u>	<u>\$ 44,198,135</u>
Liabilities				
Accounts Payable	\$ 627,554	\$ 167,578	\$ 433,388	\$ 467,536
Accrued Wages	1,373,424	959,270	191,614	231,065
Contracts Payable	83,925	91,845	1,816	-
Retainage Payable	7,360	-	-	-
Intergovernmental Payable	441,781	569,965	845,275	39,961
Interfund Payable	-	-	-	-
Matured Compensated Absences Payable	32,006	1,660	-	-
Unearned Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>2,566,050</u>	<u>1,790,318</u>	<u>1,472,093</u>	<u>738,562</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	20,243,799	34,259,610	6,810,743	11,267,373
Revenue in Lieu of Taxes	-	-	-	-
Unavailable Revenue	6,420,800	12,254,743	5,229,119	3,957,918
<i>Total Deferred Inflows of Resources</i>	<u>26,664,599</u>	<u>46,514,353</u>	<u>12,039,862</u>	<u>15,225,291</u>
Fund Balances				
Nonspendable	2,706,940	272,995	44,095	81,287
Restricted	-	60,977,622	16,599,035	28,152,995
Committed	5,884,098	-	-	-
Assigned	2,996,639	-	-	-
Unassigned	26,457,818	-	-	-
<i>Total Fund Balance</i>	<u>38,045,495</u>	<u>61,250,617</u>	<u>16,643,130</u>	<u>28,234,282</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 67,276,144</u>	<u>\$ 109,555,288</u>	<u>\$ 30,155,085</u>	<u>\$ 44,198,135</u>

See accompanying notes to the basic financial statements.

Public Assistance	Justice System Sales Tax	ARP State and Local LFR	Other Governmental Funds	Total Governmental Funds
\$ 2,989,787	\$ 26,953,439	\$ 35,992,973	\$ 58,222,694	\$ 266,781,805
-	655,070	-	-	693,364
-	-	-	-	865,628
-	-	-	501,329	508,689
19,615	-	-	121,739	1,221,604
17,224,452	-	-	15,903,389	56,817,961
-	-	-	1,521,618	82,924,391
-	9,272,343	-	-	9,272,343
-	-	-	1,758,664	1,758,664
-	-	-	2,837,924	2,837,924
-	-	-	137,177	137,177
-	-	-	-	278,296
-	45,240	-	158,724	985,917
101,974	279,518	-	1,172,982	1,971,540
-	-	-	245,630	245,630
<u>\$ 20,335,828</u>	<u>\$ 37,205,610</u>	<u>\$ 35,992,973</u>	<u>\$ 82,581,870</u>	<u>\$ 427,300,933</u>
\$ 603,946	\$ 292,184	\$ -	\$ 681,190	\$ 3,273,376
1,222,120	1,157,582	-	762,716	5,897,791
-	123,807	-	2,281,688	2,583,081
-	-	-	501,329	508,689
205,051	231,052	-	3,705,825	6,038,910
-	-	-	127,856	127,856
33,219	28,056	-	2,277	97,218
-	-	35,992,973	6,243,796	42,236,769
<u>2,064,336</u>	<u>1,832,681</u>	<u>35,992,973</u>	<u>14,306,677</u>	<u>60,763,690</u>
-	-	-	656,715	73,238,240
-	-	-	245,630	245,630
<u>12,700,247</u>	<u>3,443,333</u>	<u>-</u>	<u>13,939,613</u>	<u>57,945,773</u>
<u>12,700,247</u>	<u>3,443,333</u>	<u>-</u>	<u>14,841,958</u>	<u>131,429,643</u>
101,974	324,758	-	1,331,706	4,863,755
5,469,271	31,604,838	-	39,132,313	181,936,074
-	-	-	13,011,444	18,895,542
-	-	-	6,775	3,003,414
-	-	-	(49,003)	26,408,815
<u>5,571,245</u>	<u>31,929,596</u>	<u>-</u>	<u>53,433,235</u>	<u>235,107,600</u>
<u>\$ 20,335,828</u>	<u>\$ 37,205,610</u>	<u>\$ 35,992,973</u>	<u>\$ 82,581,870</u>	<u>\$ 427,300,933</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Reconciliation of Total Governmental Fund Balances to

Net Position of Governmental Activities

December 31, 2021

Total Governmental Fund Balances		\$ 235,107,600
<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.		214,258,690
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Special Assessments Receivable	\$ 1,758,664	
Property Taxes Receivable	11,493,647	
Sales Tax Receivable	3,443,333	
Accounts Receivable	3,827	
Intergovernmental Receivable	<u>41,246,302</u>	57,945,773
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.		7,575,788
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 *	10,862,452	
Deferred Outflows - Pension *	18,029,787	
Deferred Outflows - OPEB *	8,348,109	
Net Pension Liability *	(90,721,476)	
Deferred Inflows - Pension *	(42,625,058)	
Deferred Inflows - OPEB *	<u>(32,974,974)</u>	(129,081,160)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Compensated Absences *	(12,016,589)	
Special Assessment Bonds	(1,417,540)	
General Obligation Bonds	(11,775,000)	
OPWC Loans	<u>(4,803,696)</u>	<u>(30,012,825)</u>
<i>Net Position of Governmental Activities</i>		<u>\$ 355,793,866</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, 2021

	General	Board of Developmental Disabilities	Mental Health	Children's Services
Revenues				
Property Taxes	\$ 16,952,024	\$ 32,665,731	\$ 6,485,535	\$ 11,723,985
Sales and Use Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-
Special Assessments	-	-	-	-
Charges for Services	24,569,120	1,458,641	-	1,303,220
Licenses and Permits	46,750	-	-	-
Fines and Forfeitures	371,022	-	-	-
Intergovernmental	12,339,415	19,354,076	22,637,678	19,712,065
Interest	285,916	-	-	-
Rent	721,813	-	-	-
Other	947,780	1,447,800	704,895	377,443
<i>Total Revenues</i>	<u>56,233,840</u>	<u>54,926,248</u>	<u>29,828,108</u>	<u>33,116,713</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	19,502,845	-	-	-
Judicial Systems	15,192,430	-	-	-
Public Safety	7,308,037	-	-	-
Public Works	-	-	-	-
Health	-	48,877,006	28,670,879	-
Human Services	1,705,155	-	-	25,881,017
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>43,708,467</u>	<u>48,877,006</u>	<u>28,670,879</u>	<u>25,881,017</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>12,525,373</u>	<u>6,049,242</u>	<u>1,157,229</u>	<u>7,235,696</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	67,712	-	-	-
Transfers In	922,585	776,773	134,665	168,429
Transfers Out	<u>(6,541,331)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(5,551,034)</u>	<u>776,773</u>	<u>134,665</u>	<u>168,429</u>
<i>Net Change in Fund Balances</i>	6,974,339	6,826,015	1,291,894	7,404,125
<i>Fund Balances Beginning of Year</i>	<u>31,071,156</u>	<u>54,424,602</u>	<u>15,351,236</u>	<u>20,830,157</u>
<i>Fund Balances End of Year</i>	<u>\$ 38,045,495</u>	<u>\$ 61,250,617</u>	<u>\$ 16,643,130</u>	<u>\$ 28,234,282</u>

See accompanying notes to the basic financial statements.

Public Assistance	Justice System Sales Tax	ARP State and Local LFR	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 663,536	\$ 68,490,811
-	34,887,470	-	4,218,966	39,106,436
-	-	-	3,107,660	3,107,660
-	-	-	224,346	224,346
-	-	-	339,136	339,136
125,145	173,707	-	7,825,605	35,455,438
-	-	-	546,517	593,267
-	61,520	-	431,823	864,365
24,308,898	6,903	-	36,041,318	134,400,353
-	-	6,100	830	292,846
-	-	-	-	721,813
650,734	373,130	-	397,712	4,899,494
<u>25,084,777</u>	<u>35,502,730</u>	<u>6,100</u>	<u>53,797,449</u>	<u>288,495,965</u>
-	3,597,830	6,100	8,420,297	31,527,072
-	110,248	-	2,746,606	18,049,284
-	25,011,625	-	13,503,987	45,823,649
-	-	-	19,347,609	19,347,609
-	-	-	690,462	78,238,347
25,269,477	-	-	1,797,518	54,653,167
-	-	-	8,935,784	8,935,784
-	-	-	1,714,657	1,714,657
-	-	-	466,895	466,895
<u>25,269,477</u>	<u>28,719,703</u>	<u>6,100</u>	<u>57,623,815</u>	<u>258,756,464</u>
<u>(184,700)</u>	<u>6,783,027</u>	<u>-</u>	<u>(3,826,366)</u>	<u>29,739,501</u>
-	-	-	8,000	75,712
928,773	826,538	-	7,033,941	10,791,704
-	-	-	-	(6,541,331)
<u>928,773</u>	<u>826,538</u>	<u>-</u>	<u>7,041,941</u>	<u>4,326,085</u>
744,073	7,609,565	-	3,215,575	34,065,586
<u>4,827,172</u>	<u>24,320,031</u>	<u>-</u>	<u>50,217,660</u>	<u>201,042,014</u>
<u>\$ 5,571,245</u>	<u>\$ 31,929,596</u>	<u>\$ -</u>	<u>\$ 53,433,235</u>	<u>\$ 235,107,600</u>

See accompanying notes to the basic financial statements.

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, 2021

Net Change in Fund Balances - Total Governmental Funds		\$ 34,065,586
<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	\$ 18,165,208	
Current Year Depreciation	<u>(16,643,356)</u>	1,521,852
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.		(116,950)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Special Assessments Receivable	(339,136)	
Property Taxes Receivable	2,018,614	
Sales Tax Receivable	411,056	
Accounts Receivable	(740,270)	
Intergovernmental Receivable	<u>8,657,836</u>	10,008,100
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	1,150,000	
Special Assessment Bonds	313,405	
OPWC Loans	<u>251,252</u>	1,714,657
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		11,699,467
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	(1,656,673)	
OPEB	<u>62,610,998</u>	60,954,325
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.		(5,473,154)
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>348,169</u>
<i>Change in Net Position of Governmental Activities</i>		<u>\$ 114,722,052</u>

*Net of Internal Service Fund portion of \$8,891.

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget and Actual (Budget Basis) - General Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 16,500,000	\$ 16,500,000	\$ 16,952,024	\$ 452,024
Charges for Services	10,815,000	10,815,000	15,117,915	4,302,915
Licenses and Permits	38,000	38,000	42,505	4,505
Fines and Forfeitures	400,000	400,000	392,423	(7,577)
Intergovernmental	10,260,000	10,260,000	11,700,163	1,440,163
Investment Income	1,500,000	1,500,000	1,606,015	106,015
Rent	400,000	400,000	722,813	322,813
Miscellaneous	500,000	500,000	612,393	112,393
<i>Total Revenues</i>	<u>40,413,000</u>	<u>40,413,000</u>	<u>47,146,251</u>	<u>6,733,251</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	23,977,214	24,938,881	22,179,349	2,759,532
Judicial Systems	13,905,722	14,267,017	13,405,248	861,769
Public Safety	1,651,510	1,651,510	1,349,243	302,267
Human Services	2,624,259	2,628,459	1,808,104	820,355
Debt Service:				
Principal Retirement	1,541,832	501	-	501
<i>Total Expenditures</i>	<u>43,700,537</u>	<u>43,486,368</u>	<u>38,741,944</u>	<u>4,744,424</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(3,287,537)</u>	<u>(3,073,368)</u>	<u>8,404,307</u>	<u>11,477,675</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	-	-	66,712	66,712
Transfers In	500,000	500,000	674,357	174,357
Transfers Out	-	(6,541,331)	(6,541,331)	-
<i>Total Other Financing Sources (Uses)</i>	<u>500,000</u>	<u>(6,041,331)</u>	<u>(5,800,262)</u>	<u>241,069</u>
<i>Net Change in Fund Balance</i>	<u>(2,787,537)</u>	<u>(9,114,699)</u>	<u>2,604,045</u>	<u>11,718,744</u>
<i>Fund Balance Beginning of Year</i>	<u>16,467,860</u>	<u>16,467,860</u>	<u>16,467,860</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>4,072,233</u>	<u>4,072,233</u>	<u>4,072,233</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 17,752,556</u>	<u>\$ 11,425,394</u>	<u>\$ 23,144,138</u>	<u>\$ 11,718,744</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 Fund

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 32,695,172	\$ 32,695,172	\$ 32,665,731	\$ (29,441)
Charges for Services	1,035,300	1,035,300	1,718,335	683,035
Intergovernmental	15,585,922	15,585,922	19,836,824	4,250,902
Miscellaneous	1,715,264	1,715,264	1,735,487	20,223
<i>Total Revenues</i>	<u>51,031,658</u>	<u>51,031,658</u>	<u>55,956,377</u>	<u>4,924,719</u>
Expenditures				
Current:				
Health	54,032,372	54,032,372	50,366,313	3,666,059
<i>Total Expenditures</i>	<u>54,032,372</u>	<u>54,032,372</u>	<u>50,366,313</u>	<u>3,666,059</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(3,000,714)</u>	<u>(3,000,714)</u>	<u>5,590,064</u>	<u>8,590,778</u>
Other Financing Sources (Uses)				
Transfers In	-	-	776,773	776,773
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>776,773</u>	<u>776,773</u>
<i>Net Change in Fund Balance</i>	(3,000,714)	(3,000,714)	6,366,837	9,367,551
<i>Fund Balance Beginning of Year</i>	52,501,722	52,501,722	52,501,722	-
Prior Year Encumbrances Appropriated	1,141,798	1,141,798	1,141,798	-
<i>Fund Balance End of Year</i>	<u>\$ 50,642,806</u>	<u>\$ 50,642,806</u>	<u>\$ 60,010,357</u>	<u>\$ 9,367,551</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 6,377,811	\$ 6,377,811	\$ 6,485,535	\$ 107,724
Intergovernmental	21,484,001	21,484,001	25,006,949	3,522,948
Miscellaneous	1,223,701	1,221,035	703,395	(517,640)
<i>Total Revenues</i>	<u>29,085,513</u>	<u>29,082,847</u>	<u>32,195,879</u>	<u>3,113,032</u>
Expenditures				
Current:				
Health	36,339,328	35,089,328	34,426,460	662,868
<i>Total Expenditures</i>	<u>36,339,328</u>	<u>35,089,328</u>	<u>34,426,460</u>	<u>662,868</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(7,253,815)</u>	<u>(6,006,481)</u>	<u>(2,230,581)</u>	<u>3,775,900</u>
Other Financing Sources (Uses)				
Transfers In	-	-	134,665	134,665
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>134,665</u>	<u>134,665</u>
<i>Net Change in Fund Balance</i>	(7,253,815)	(6,006,481)	(2,095,916)	3,910,565
<i>Fund Balance Beginning of Year</i>	4,719,427	4,719,427	4,719,427	-
Prior Year Encumbrances Appropriated	5,732,345	5,732,345	5,732,345	-
<i>Fund Balance End of Year</i>	<u>\$ 3,197,957</u>	<u>\$ 4,445,291</u>	<u>\$ 8,355,856</u>	<u>\$ 3,910,565</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$ 12,135,000	\$ 12,135,000	\$ 11,723,985	\$ (411,015)
Charges for Services	-	-	1,313,748	1,313,748
Intergovernmental	15,217,000	15,217,000	20,225,746	5,008,746
Miscellaneous	141,000	141,000	326,427	185,427
<i>Total Revenues</i>	<u>27,493,000</u>	<u>27,493,000</u>	<u>33,589,906</u>	<u>6,096,906</u>
Expenditures				
Current:				
Human Services	28,441,664	28,991,664	28,101,727	889,937
<i>Total Expenditures</i>	<u>28,441,664</u>	<u>28,991,664</u>	<u>28,101,727</u>	<u>889,937</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(948,664)</u>	<u>(1,498,664)</u>	<u>5,488,179</u>	<u>6,986,843</u>
Other Financing Sources (Uses)				
Transfers In	-	-	168,429	168,429
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>168,429</u>	<u>168,429</u>
<i>Net Change in Fund Balance</i>	<u>(948,664)</u>	<u>(1,498,664)</u>	<u>5,656,608</u>	<u>7,155,272</u>
<i>Fund Balance Beginning of Year</i>	17,656,476	17,656,476	17,656,476	-
Prior Year Encumbrances Appropriated	2,493,756	2,493,756	2,493,756	-
<i>Fund Balance End of Year</i>	<u>\$ 19,201,568</u>	<u>\$ 18,651,568</u>	<u>\$ 25,806,840</u>	<u>\$ 7,155,272</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ -	\$ 125,145	\$ 125,145
Intergovernmental	37,600,000	37,600,000	35,594,668	(2,005,332)
Miscellaneous	500,000	500,000	639,683	139,683
<i>Total Revenues</i>	<u>38,100,000</u>	<u>38,100,000</u>	<u>36,359,496</u>	<u>(1,740,504)</u>
Expenditures				
Current:				
Human Services	39,612,032	39,907,242	38,082,358	1,824,884
<i>Total Expenditures</i>	<u>39,612,032</u>	<u>39,907,242</u>	<u>38,082,358</u>	<u>1,824,884</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(1,512,032)</u>	<u>(1,807,242)</u>	<u>(1,722,862)</u>	<u>84,380</u>
Other Financing Sources (Uses)				
Transfers In	-	-	928,773	928,773
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>928,773</u>	<u>928,773</u>
<i>Net Change in Fund Balance</i>	(1,512,032)	(1,807,242)	(794,089)	1,013,153
<i>Fund Balance Beginning of Year</i>	451,021	451,021	451,021	-
Prior Year Encumbrances Appropriated	1,512,032	1,512,032	1,512,032	-
<i>Fund Balance End of Year</i>	<u>\$ 451,021</u>	<u>\$ 155,811</u>	<u>\$ 1,168,964</u>	<u>\$ 1,013,153</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Sales Taxes	\$ 29,000,000	\$ 29,000,000	\$ 34,310,327	\$ 5,310,327
Charges for Services	-	-	113,720	113,720
Intergovernmental	-	-	6,903	6,903
Miscellaneous	-	-	373,130	373,130
<i>Total Revenues</i>	<u>29,000,000</u>	<u>29,000,000</u>	<u>34,804,080</u>	<u>5,804,080</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	4,683,465	5,905,465	4,185,620	1,719,845
Judicial Systems	-	247,014	232,828	14,186
Public Safety	31,410,493	32,300,583	26,903,685	5,396,898
<i>Total Expenditures</i>	<u>36,093,958</u>	<u>38,453,062</u>	<u>31,322,133</u>	<u>7,130,929</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>(7,093,958)</u>	<u>(9,453,062)</u>	<u>3,481,947</u>	<u>12,935,009</u>
Other Financing Sources (Uses)				
Transfers In	-	826,538	826,538	-
<i>Net Change in Fund Balance</i>	<u>(7,093,958)</u>	<u>(8,626,524)</u>	<u>4,308,485</u>	<u>12,935,009</u>
<i>Fund Balance Beginning of Year</i>	<u>17,715,104</u>	<u>17,715,104</u>	<u>17,715,104</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>1,959,657</u>	<u>1,959,657</u>	<u>1,959,657</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 12,580,803</u>	<u>\$ 11,048,237</u>	<u>\$ 23,983,246</u>	<u>\$ 12,935,009</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Receipts, Disbursements and Changes in
Fund Balance - Budget and Actual (Budget Basis) - ARP State and Local LFR
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ -	\$ 35,992,936	\$ 35,992,936	\$ -
Investment Income	-	-	6,137	6,137
<i>Total Revenues</i>	<u>-</u>	<u>35,992,936</u>	<u>35,999,073</u>	<u>6,137</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	-	20,000	20,000	-
<i>Total Expenditures</i>	<u>-</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	-	35,972,936	35,979,073	6,137
<i>Fund Balance Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ -</u>	<u>\$ 35,972,936</u>	<u>\$ 35,979,073</u>	<u>\$ 6,137</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Enterprise Funds			Governmental Activities
	Sewer	Other	Total	Internal Service Fund
		Enterprise Funds		
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 36,273,748	\$ 1,149,182	\$ 37,422,930	\$ 10,028,668
Cash and Investments in Segregated Accounts	421,465	-	421,465	-
Cash and Investments with Escrow Agents	205,312	-	205,312	-
Accounts Receivable	6,288,142	74,259	6,362,401	75,057
Intergovernmental Receivable	-	-	-	9,262
Special Assessments Receivable	37,870	-	37,870	-
Prepaid Items	111,553	-	111,553	463,077
Materials and Supplies Inventory	3,953	-	3,953	-
<i>Total Current Assets</i>	<u>43,342,043</u>	<u>1,223,441</u>	<u>44,565,484</u>	<u>10,576,064</u>
<i>Non-Current Assets:</i>				
Net OPEB Asset	549,063	21,963	571,026	21,962
Non-Depreciable Capital Assets	4,429,329	492,998	4,922,327	-
Depreciable Capital Assets, Net	181,050,924	5,073,301	186,124,225	-
<i>Total Non-Current Assets</i>	<u>186,029,316</u>	<u>5,588,262</u>	<u>191,617,578</u>	<u>21,962</u>
<i>Total Assets</i>	<u>229,371,359</u>	<u>6,811,703</u>	<u>236,183,062</u>	<u>10,598,026</u>
Deferred Outflows of Resources				
Pension	894,064	35,735	929,799	35,736
OPEB	438,646	18,211	456,857	17,478
<i>Total Deferred Outflows of Resources</i>	<u>1,332,710</u>	<u>53,946</u>	<u>1,386,656</u>	<u>53,214</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	279,440	72,814	352,254	195,377
Accrued Wages	274,457	9,332	283,789	13,302
Contracts Payable	1,091,905	291,334	1,383,239	-
Retainage Payable	205,312	-	205,312	-
Intergovernmental Payable	1,024,187	1,710	1,025,897	12,805
Accrued Interest Payable	61,388	-	61,388	-
Interfund Payable	9,321	-	9,321	-
Claims Payable	-	-	-	2,067,025
Compensated Absences Payable	223,543	7,061	230,604	-
Intergovernmental Loans Payable	3,734,360	-	3,734,360	-
OPWC Loans Payable	86,204	-	86,204	-
OWDA Loans Payable	286,978	-	286,978	-
General Obligation Bonds Payable	357,982	-	357,982	-
<i>Total Current Liabilities</i>	<u>7,635,077</u>	<u>382,251</u>	<u>8,017,328</u>	<u>2,288,509</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable - Net of Current Portion	423,402	16,724	440,126	30,582
Intergovernmental Loans Payable - Net of Current Portion	44,731,447	-	44,731,447	-
Claims Payable - Net of Current Portion	-	-	-	372,353
OPWC Loans Payable - Net of Current Portion	196,247	-	196,247	-
OWDA Loans Payable - Net of Current Portion	786,284	-	786,284	-
General Obligation Bonds Payable - Net of Current Portion	2,664,477	-	2,664,477	-
Net Pension Liability	4,643,022	185,721	4,828,743	185,720
<i>Total Long-Term Liabilities</i>	<u>53,444,879</u>	<u>202,445</u>	<u>53,647,324</u>	<u>588,655</u>
<i>Total Liabilities</i>	<u>61,079,956</u>	<u>584,696</u>	<u>61,664,652</u>	<u>2,877,164</u>
Deferred Inflows of Resources				
Pension	2,059,643	82,387	2,142,030	111,055
OPEB	1,716,752	68,643	1,785,395	87,233
<i>Total Deferred Inflows of Resources</i>	<u>3,776,395</u>	<u>151,030</u>	<u>3,927,425</u>	<u>198,288</u>
Net Position				
Net Investment in Capital Assets	131,544,366	5,274,965	136,819,331	-
Unrestricted	34,303,352	854,958	35,158,310	7,575,788
<i>Total Net Position</i>	<u>\$ 165,847,718</u>	<u>\$ 6,129,923</u>	<u>\$ 171,977,641</u>	<u>\$ 7,575,788</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, 2021

	Enterprise			Governmental
	Sewer	Other Enterprise Funds	Total	Activities Internal Service Fund
Operating Revenues				
Charges for Services	\$ 29,873,093	\$ 865,228	\$ 30,738,321	\$ 25,566,333
Other	187,104	1,838	188,942	1,003,927
<i>Total Operating Revenues</i>	<u>30,060,197</u>	<u>867,066</u>	<u>30,927,263</u>	<u>26,570,260</u>
Operating Expenses				
Personal Services	2,415,708	126,871	2,542,579	64,987
Contractual Services	11,244,857	459,994	11,704,851	2,694,561
Materials and Supplies	1,210,253	19,707	1,229,960	-
Claims	-	-	-	24,704,105
Depreciation	6,955,039	183,674	7,138,713	-
Change in Workers Compensation Estimate	-	-	-	(74,910)
Other	119,056	33,315	152,371	191,797
<i>Total Operating Expenses</i>	<u>21,944,913</u>	<u>823,561</u>	<u>22,768,474</u>	<u>27,580,540</u>
<i>Operating Income (Loss)</i>	<u>8,115,284</u>	<u>43,505</u>	<u>8,158,789</u>	<u>(1,010,280)</u>
Non-Operating Revenues (Expenses)				
Intergovernmental	-	8,400	8,400	-
Loss on Sale of Capital Assets	-	(432,579)	(432,579)	-
Interest	(750,747)	-	(750,747)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(750,747)</u>	<u>(424,179)</u>	<u>(1,174,926)</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions and Transfers</i>	<u>7,364,537</u>	<u>(380,674)</u>	<u>6,983,863</u>	<u>(1,010,280)</u>
Capital Contributions	1,075,661	-	1,075,661	-
Transfers In	204,793	7,708	212,501	7,523
Transfers Out	-	-	-	(4,470,397)
<i>Change in Net Position</i>	<u>8,644,991</u>	<u>(372,966)</u>	<u>8,272,025</u>	<u>(5,473,154)</u>
<i>Net Position Beginning of Year</i>	<u>157,202,727</u>	<u>6,502,889</u>	<u>163,705,616</u>	<u>13,048,942</u>
<i>Net Position End of Year</i>	<u>\$ 165,847,718</u>	<u>\$ 6,129,923</u>	<u>\$ 171,977,641</u>	<u>\$ 7,575,788</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Fund
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 29,114,165	\$ 863,660	\$ 29,977,825	\$ -
Cash Received from Interfund Services Provided	-	-	-	25,566,333
Cash Received from Other Operating Receipts	164,568	1,838	166,406	1,070,818
Cash Received for Special Assessments	328,731	-	328,731	-
Cash Payments to Suppliers for Goods and Services	(1,175,371)	(19,707)	(1,195,078)	-
Cash Payments to Employees for Services and Benefits	(6,217,324)	(223,755)	(6,441,079)	(307,149)
Cash Payments for Contractual Services	(10,911,232)	(457,334)	(11,368,566)	(2,382,848)
Cash Payments for Claims	-	-	-	(24,876,817)
Other Cash Payments	(110,806)	(32,851)	(143,657)	(191,797)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>11,192,731</u>	<u>131,851</u>	<u>11,324,582</u>	<u>(1,121,460)</u>
Cash Flows from Noncapital Financing Activities				
Operating Grants Received	-	8,400	8,400	-
Advances Out	(708)	-	(708)	-
Transfers In	204,793	7,708	212,501	7,523
Transfers Out	-	-	-	(4,470,397)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>204,085</u>	<u>16,108</u>	<u>220,193</u>	<u>(4,462,874)</u>
Cash Flows from Capital and Related Financing Activities				
Capital Grants	269,891	-	269,891	-
Payment for Capital Acquisitions	(4,086,160)	(201,664)	(4,287,824)	-
Principal Payments on Debt	(4,385,341)	-	(4,385,341)	-
Interest Payments on Debt	(1,287,156)	-	(1,287,156)	-
<i>Net Cash (Used for) Capital and Related Financing Activities</i>	<u>(9,488,766)</u>	<u>(201,664)</u>	<u>(9,690,430)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	1,908,050	(53,705)	1,854,345	(5,584,334)
<i>Cash and Investments Beginning of Year</i>	34,787,163	1,202,887	35,990,050	15,613,002
<i>Cash and Investments End of Year</i>	<u>\$ 36,695,213</u>	<u>\$ 1,149,182</u>	<u>\$ 37,844,395</u>	<u>\$ 10,028,668</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)	\$ 8,115,284	\$ 43,505	\$ 8,158,789	\$ (1,010,280)
Adjustments:				
Depreciation	6,955,039	183,674	7,138,713	-
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(437,482)	(1,568)	(439,050)	64,431
Intergovernmental Receivable	-	-	-	2,460
Prepaid Items	(75,276)	-	(75,276)	123,047
Materials and Supplies Inventory	2,095	-	2,095	-
Special Assessments Receivable	(15,251)	-	(15,251)	-
Net OPEB Asset	(549,063)	(21,963)	(571,026)	(21,962)
Deferred Outflows - Pension/OPEB	218,593	61,413	280,006	8,154
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	185,441	5,536	190,977	178,127
Accrued Wages	17,014	201	17,215	(1,484)
Intergovernmental Payable	276,733	(2,375)	274,358	10,314
Contracts Payable	(9,950)	-	(9,950)	-
Claims Payable	-	-	-	(247,622)
Compensated Absences Payable	(40,889)	(778)	(41,667)	(8,891)
Deferred Inflows - Pension/OPEB	1,675,368	69,203	1,744,571	(12,756)
Net Pension Liability	(1,144,369)	(45,775)	(1,190,144)	(45,776)
Net OPEB Liability	(3,980,556)	(159,222)	(4,139,778)	(159,222)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 11,192,731</u>	<u>\$ 131,851</u>	<u>\$ 11,324,582</u>	<u>\$ (1,121,460)</u>

Noncash Capital Financing Activities:
The County purchased \$1,091,905 and \$141,461 of capital assets on account in the Sewer fund in 2021 and 2020 respectively.
The County purchased \$291,334 of capital assets on account in the Water fund in 2021.
Developers donated capital assets in the amount of \$1,055,770 and \$1,147,567 to the Sewer fund in 2021 and 2020, respectively.

See accompanying notes to the basic financial statements.

Stark County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2021

	Private Purpose Trust	Custodial
Assets		
Equity in Pooled Cash and Investments	\$ 127,640	\$ 34,947,682
Cash and Investments in Segregated Accounts	-	3,606,602
Intergovernmental Receivable	-	13,544,993
Taxes Receivable	-	509,685,150
Special Assessments Receivable	-	15,146,779
<i>Total Assets</i>	<u>127,640</u>	<u>576,931,206</u>
Liabilities		
Intergovernmental Payable	-	35,884,244
<i>Total Liabilities</i>	<u>-</u>	<u>35,884,244</u>
Deferred Inflows of Resources		
Property Taxes Levied for the Next Year	-	452,550,103
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>452,550,103</u>
Net Position		
Held in Trust for Private Purposes	127,640	-
Restricted Net Position for Individuals, Organizations & Other Governments	-	88,496,859
<i>Total Net Position</i>	<u>\$ 127,640</u>	<u>\$ 88,496,859</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, 2021

	Private Purpose Trust	Custodial
Additions		
Intergovernmental	\$ -	\$ 74,173,683
Amounts Received as Fiscal Agent	-	37,370,197
Licenses, Permits & Fees for Other Governments	-	80,699,166
Fines & Forfeitures for Other Governments	-	13,057,864
Property Tax Collections for Other Governments	-	571,421,667
Special Assessment Collections for Other Governments	-	2,720,544
Sheriff Sale Collections for Other Governments	-	6,085,014
Amounts Received for Others	-	3,013,042
Other	-	1,658,080
<i>Total Additions</i>	-	790,199,257
Deductions		
Distributions as Fiscal Agent	-	35,936,137
Distributions of State Funds to Other Governments	-	76,772,778
Licenses, Permits & Fees Distributions to Other Governments	-	80,663,588
Fines & Forfeitures Distributions to Other Governments	-	13,200,378
Property Tax Distributions to Other Governments	-	559,339,054
Special Assessment Distributions to Other Governments	-	4,573,534
Sheriff Sale Distributions to Other Governments	-	5,599,724
Other Distributions	-	4,143,215
<i>Total Deductions</i>	-	780,228,408
<i>Change in Net Position</i>	-	9,970,849
<i>Net Position Beginning of Year</i>	127,640	78,526,010
<i>Net Position End of Year</i>	\$ 127,640	\$ 88,496,859

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

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 22 and 23 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, 2021

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District) The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2021, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District.

Community Improvement Corporation of Stark County (Corporation) The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management.

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

Carroll Columbiana Stark Regional Transportation Improvement Project, Stark County, (RTIP) RTIP is a jointly governed organization between the 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 Counties. 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Related Organizations

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

Stark County Park District (Park District) The County appoints the governing Board of the Park District; however, the County's accountability does not extend beyond making appointments.

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

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

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

B. Fund Accounting

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

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

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

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

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

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

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

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

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

C. Measurement Focus

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

D. Basis of Accounting

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

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

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

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

Deferred Outflows of Resources and Deferred Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

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, 2021, but which were levied to finance 2022 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 11 and 12).

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

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

E. Budgetary Process

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

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

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

F. Cash and Investments

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

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 2021, 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 2021, 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 \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Following Ohio statutes, the County has by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during 2021 amounted to \$285,916, which includes \$262,305 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, 2021, 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

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

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

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, 2021

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/asset 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, 2021*

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, 2021*

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 2021.

T. Estimates

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

U. Unearned Revenue

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

V. Board of Development Disabilities Fund Reserve

The County established a budget stabilization reserve in the Board of Developmental Disabilities fund in the amount of \$10,000,000 on May 25, 2021. These reserve funds are set aside to stabilize the County's Board of Developmental Disabilities budget against cyclical changes in revenues and expenditures.

W. Implementation of New Accounting Principles

For the year ended December 31, 2021, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 93, Replacement of Interbank Offered Rates and GASB Statement No. 98, The Annual Comprehensive Financial Report.

GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of certain provisions (all except for paragraphs 13 and 14, which are effective for fiscal years beginning after June 15, 2021), of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021 on the Budget basis to the GAAP basis are as follows:

	<i>General</i>	<i>Board of Developmental Disabilities</i>	<i>Mental Health</i>	<i>Children's Services</i>	<i>Public Assistance</i>	<i>Justice System Sales Tax</i>	<i>ARP State and Local LFR</i>
<i>GAAP Basis</i>	\$ 6,974,339	\$ 6,826,015	\$ 1,291,894	\$ 7,404,125	\$ 744,073	\$ 7,609,565	\$ -
<i>Net Adjustment for:</i>							
<i>Revenue Accruals</i>	1,126,934	1,030,129	2,367,771	473,193	11,274,719	(698,650)	35,992,973
<i>Expenditure Accruals</i>	(693,892)	(722,780)	96,183	(2,220,710)	(10,992,063)	367,755	-
<i>Funds Budgeted Elsewhere *</i>	(1,370,884)	-	-	-	-	-	-
<i>Adjustment for Encumbrances</i>	(3,432,452)	(766,527)	(5,851,764)	-	(1,820,818)	(2,970,185)	(13,900)
<i>Budget Basis</i>	<u>\$ 2,604,045</u>	<u>\$ 6,366,837</u>	<u>\$ (2,095,916)</u>	<u>\$ 5,656,608</u>	<u>\$ (794,089)</u>	<u>\$ 4,308,485</u>	<u>\$ 35,979,073</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, 2021, the Engineer's Construction capital projects fund had a deficit fund balance of \$49,003 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

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.

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).
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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

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, \$79,341,860 of the County's bank balance of \$82,431,161 was exposed to custodial credit risk. Although the securities were held by the pledging financial institutions' trust department in the County's name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

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

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

Segregated Cash - Various public safety and municipal court accounts are recorded in fiduciary and governmental funds of the County. The customer deposit accounts of the business-type activities are maintained separately from the County's deposits. The carrying amount of these deposits are reported as "Cash and Investments in Segregated Accounts."

Cash and Investments with Fiscal Agents - At December 31, 2021, the County's Board of Development Disabilities special revenue fund had a cash balance of \$865,628 with the Northeast Ohio Network (Network), a jointly governed organization (See Note 2) 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-

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

type fund, are maintained separately as from the County's deposits. The carrying amount of these deposits are reported as "Cash and Investments with Escrow Agents."

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

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

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

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

Investments

As of December 31, 2021, the primary government had the following investments (based on quoted market prices) and maturities:

S&P Global		Measurement Amount	Time In Years			Portfolio %
Ratings	Investment Type		Less Than 1	1-2	Over 2	
<i>Fair Value:</i>						
AA+	FHLB Notes	\$ 16,674,039	\$ 506,100	\$ 1,022,100	\$ 15,145,839	7.74%
AA+	FFCB Notes	39,885,097	1,015,250	7,713,409	31,156,438	18.52%
AA+	FMCC Notes	32,881,813	-	10,453,915	22,427,898	15.27%
AA+	FNMA Notes	21,724,839	1,886,325	3,485,105	16,353,409	10.09%
N/A	AGMI Bonds	3,441,296	-	1,492,110	1,949,186	1.60%
A-1	Commercial Paper	18,851,582	18,851,582	-	-	8.75%
AA+	Treasury Note	21,432,620	-	9,523,135	11,909,485	9.95%
A+	Corporate Notes	1,969,860	-	-	1,969,860	0.91%
A+	Corporate Bonds	9,888,340	1,997,080	4,480,965	3,410,295	4.59%
AA	Municipal Bonds	15,685,096	7,853,981	2,281,335	5,549,780	7.28%
AA-	Foreign Government Bonds	3,291,654	199,918	998,170	2,093,566	1.53%
N/A	Negotiable Certificates of Deposit	4,012,138	-	1,505,253	2,506,886	1.86%
<i>Net Asset Value (NAV):</i>						
AAAm	STAR Ohio	25,641,998	25,641,998	-	-	11.91%
Total Investments		\$ 215,380,372	\$ 57,952,234	\$ 42,955,497	\$ 114,472,642	100.00%

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

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

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

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2021, is 51 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 2021 for real and public utility property taxes represents collections of the 2020 taxes.

2021 real property taxes were levied after October 1, 2021 on the assessed value as of January 1, 2021, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

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. 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2021, was \$11.50 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2021 property tax receipts were based are as follows:

Real Property	\$ 7,904,176,270
Public Utility Personal Property	892,668,820
Total Assessed Value	<u>\$ 8,796,845,090</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

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, 2021, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2021 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 2021 on the modified accrual basis totaled \$39,106,436 including monies attributable to state motor vehicle licensing sales that have been recorded in the motor vehicle and gas tax fund. \$34,887,470 of this total was attributable to the County sales and use tax.

NOTE 8. RECEIVABLES

Receivables at December 31, 2021 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 \$2,837,924 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 \$2,002,177 as of December 31, 2021 were accrued as a liability.

The County participated in the State Workers' Compensation prospective rating plan during 2021. 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 \$437,201 have been accrued as a liability at December 31, 2021.

The total claims liability of \$2,439,378 reported in the internal service funds at December 31, 2021, 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Changes in the funds' claims liability amounts for 2020 and 2021 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2020	\$ 2,471,085	\$ 26,501,309	\$ 26,285,394	\$ 2,687,000
2021	2,687,000	24,629,195	24,876,817	2,439,378

NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2021 was as follows:

	<i>Balance 1/1/2021</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance 12/31/2021</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>	6,745,828	9,495,224	(3,167,317)	13,073,735
<i>Total capital assets not being depreciated</i>	<u>24,003,918</u>	<u>9,495,224</u>	<u>(3,167,317)</u>	<u>30,331,825</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	106,080,403	1,454,589	-	107,534,992
<i>Improvements other than buildings</i>	3,381,546	183,152	-	3,564,698
<i>Furniture, fixtures and equipment</i>	65,276,907	3,319,437	(1,987,339)	66,609,005
<i>Infrastructure</i>	249,570,789	6,880,123	(1,581,822)	254,869,090
<i>Total other capital assets</i>	<u>424,309,645</u>	<u>11,837,301</u>	<u>(3,569,161)</u>	<u>432,577,785</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(62,349,779)	(2,403,835)	-	(64,753,614)
<i>Improvements other than buildings</i>	(2,213,547)	(157,761)	-	(2,371,308)
<i>Furniture, fixtures and equipment</i>	(42,136,109)	(4,935,192)	1,987,339	(45,083,962)
<i>Infrastructure</i>	(128,760,340)	(9,146,568)	1,464,872	(136,442,036)
<i>Total accumulated depreciation</i>	<u>(235,459,775)</u>	<u>(16,643,356)</u>	<u>3,452,211</u>	<u>(248,650,920)</u>
<i>Other capital assets, net</i>	<u>188,849,870</u>	<u>(4,806,055)</u>	<u>(116,950)</u>	<u>183,926,865</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 212,853,788</u>	<u>\$ 4,689,169</u>	<u>\$ (3,284,267)</u>	<u>\$ 214,258,690</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
Legislative and Executive	\$ 1,884,663	Sewer	\$ 6,955,039
Judicial	288,537	Other	183,674
Public Safety	2,041,500	Total Depreciation Expense	<u>\$ 7,138,713</u>
Public Works	11,582,320		
Health	520,110		
Human Services	326,226		
Total Depreciation Expense	<u>\$ 16,643,356</u>		

Capital Asset activity for the year ending December 31, 2021 continued:

	<u>Balance</u> <u>1/1/2021</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/2021</u>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 593,566	\$ -	\$ -	\$ 593,566
Construction in progress	1,544,828	4,561,322	(1,777,389)	4,328,761
Total capital assets not being depreciated	<u>2,138,394</u>	<u>4,561,322</u>	<u>(1,777,389)</u>	<u>4,922,327</u>
<i>Other capital assets:</i>				
Buildings and improvements	14,326,908	-	-	14,326,908
Improvements other than buildings	1,287,808	52,830	-	1,340,638
Furniture, fixtures and equipment	7,999,984	631,572	(367,418)	8,264,138
Sewer Rights	83,666,474	248,208	-	83,914,682
Infrastructure	214,628,594	2,868,829	(1,025,357)	216,472,066
Total other capital assets	<u>321,909,768</u>	<u>3,801,439</u>	<u>(1,392,775)</u>	<u>324,318,432</u>
<i>Accumulated depreciation:</i>				
Buildings and improvements	(5,702,331)	(329,139)	-	(6,031,470)
Improvements other than buildings	(1,235,102)	(14,145)	-	(1,249,247)
Furniture, fixtures and equipment	(6,441,113)	(514,260)	367,418	(6,587,955)
Sewer Rights	(16,493,044)	(2,108,058)	-	(18,601,102)
Infrastructure	(102,144,100)	(4,173,111)	592,778	(105,724,433)
Total accumulated depreciation	<u>(132,015,690)</u>	<u>(7,138,713)</u>	<u>960,196</u>	<u>(138,194,207)</u>
Other capital assets, net	<u>189,894,078</u>	<u>(3,337,274)</u>	<u>(432,579)</u>	<u>186,124,225</u>
Business-type activities capital assets, net	<u>\$ 192,032,472</u>	<u>\$ 1,224,048</u>	<u>\$ (2,209,968)</u>	<u>\$ 191,046,552</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 liability and the net OPEB liability (asset) represent 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.

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 (asset) 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 liability* and *net 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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):

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 original base retirement benefit at the date of retirement and is not compounded. For those who retired prior to January 7, 2013, the COLA is 3 percent. For those retiring on or after 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 (CPI), 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.

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

	State and Local	Public Safety	Law Enforcement
2021 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2021 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</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 \$12,166,993 for 2021. Of this amount, \$992,941 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

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 in until 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, 2026, 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.

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. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2021 contribution rates were equal to the statutory maximum rates.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The County's contractually required contribution to STRS was \$387,088 for fiscal year 2021. Of this amount, \$24,421 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, 2020, 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, 2021, 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:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Period	0.627104%	0.022490%	
Prior Measurement Period	0.585600%	0.025576%	
Change in Proportion	<u>0.041504%</u>	<u>-0.003087%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 92,860,449	\$ 2,875,490	\$ 95,735,939
Pension Expense	\$ 2,326,229	\$ (562,587)	\$ 1,763,642

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, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between Expected and Actual Experience	\$ -	\$ 88,840	\$ 88,840
Changes of Assumptions	-	797,713	797,713
Changes in Proportionate Share and Differences in Contributions	5,714,702	37,582	5,752,284
County Contributions Subsequent to the Measurement Date	12,166,993	189,492	12,356,485
Total Deferred Outflows of Resources	<u>\$ 17,881,695</u>	<u>\$ 1,113,627</u>	<u>\$ 18,995,322</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 3,884,431	\$ 18,023	\$ 3,902,454
Net Difference between Projected and Actual Earnings on Pension Plan Investments	36,194,294	2,478,119	38,672,413
Changes in Proportionate Share and Differences in Contributions	1,114,153	1,189,123	2,303,276
Total Deferred Inflows of Resources	<u>\$ 41,192,878</u>	<u>\$ 3,685,265</u>	<u>\$ 44,878,143</u>

STARK COUNTY, OHIO

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\$12,356,485 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 fiscal year ending June 30, 2022. 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
2022	\$ (12,602,753)	\$ (742,483)	\$ (13,345,236)
2023	(3,185,035)	(672,214)	(3,857,249)
2024	(14,754,022)	(720,488)	(15,474,510)
2025	(4,936,366)	(625,945)	(5,562,311)
Total	<u>\$ (35,478,176)</u>	<u>\$ (2,761,130)</u>	<u>\$ (38,239,306)</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, 2020, using the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020 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: 0.50 percent Simple through 2021, then 2.15 percent Simple

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 percent simple to 0.5 percent simple through 2021 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.

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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.

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, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other Investments	9.00	4.75
Total	100.00 %	5.43 %

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 discount rate of 7.20 percent and the County's proportionate share of the net pension liability if it were calculated using a discount rate that is one percent lower (6.20 percent) or one percent higher (8.20 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 177,131,796	\$ 92,860,449	\$ 22,788,959

Changes between Measurement Date and Report Date During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 percent along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
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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, 2021, 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	7.00 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.

The actuarial assumptions used in the June 30, 2021 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 7.00 percent as of June 30, 2021. 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, 2021. Therefore, the long-term expected rate of return on investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 5,384,716	\$ 2,875,490	\$ 755,199

Assumption and Benefit Changes Since the Prior Measurement Date The discount rate was adjusted to 7.00 percent from 7.45 percent for the June 30, 2021 valuation.

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.

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 (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

The health care 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.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

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. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive 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 2021, 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 2021, 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 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2021.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

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Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B partial premium reimbursements will be discontinued 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, 2021, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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, 2021, 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 retirement plan 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	0.616378%	0.0224895%	
Prior Measurement Period	0.576366%	0.0255763%	
Change in Proportion	<u>0.040012%</u>	<u>-0.0030868%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ (10,981,266)	\$ (474,174)	\$ (11,455,440)
OPEB Expense	\$ (66,133,511)	\$ (35,371)	\$ (66,168,882)

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

At December 31, 2021, 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			
Differences between Expected and Actual Experience	\$ -	\$ 16,884	\$ 16,884
Changes of Assumptions	5,398,516	30,288	5,428,804
Changes in Proportionate Share and Differences in Contributions	3,374,862	1,894	3,376,756
Total Deferred Outflows of Resources	<u>\$ 8,773,378</u>	<u>\$ 49,066</u>	<u>\$ 8,822,444</u>
Deferred Inflows of Resources			
Differences between Expected and Actual Experience	\$ 9,910,529	\$ 86,879	\$ 9,997,408
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	5,848,774	131,432	5,980,206
Changes of Assumptions	17,792,943	282,882	18,075,825
Changes in Proportionate Share and Differences in Contributions	783,384	10,779	794,163
Total Deferred Inflows of Resources	<u>\$ 34,335,630</u>	<u>\$ 511,972</u>	<u>\$ 34,847,602</u>

\$3,376,756 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2022	\$ (13,417,432)	\$ (131,771)	\$ (13,549,203)
2023	(8,914,014)	(128,482)	(9,042,496)
2024	(2,541,638)	(126,455)	(2,668,093)
2025	(689,168)	(56,184)	(745,352)
2026	-	(20,185)	(20,185)
Thereafter	-	171	171
	<u>\$ (25,562,252)</u>	<u>\$ (462,906)</u>	<u>\$ (26,025,158)</u>

Actuarial Assumptions - OPERS

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

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 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, 2019, rolled forward to the measurement date of December 31, 2020. 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 to 10.75 percent, including wage inflation
Single Discount Rate:	
Current Measurement Date	6.00 percent
Prior Measurement Date	3.16 percent
Investment Rate of Return:	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.00 percent
Municipal Bond Rate:	
Current Measurement Date	2.00 percent
Prior Measurement Date	2.75 percent
Health Care Cost Trend Rate:	
Current Measurement Date	8.5 percent, initial, 3.50 percent, ultimate in 2035
Prior Measurement Date	10.5 percent, initial, 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

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. Postretirement 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. Postretirement 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.

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. Best estimates of arithmetic rates of return were provided by OPERS investment consultant.

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Notes to the Basic Financial Statements
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For each major asset class that is included in the Health Care’s portfolio’s target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.02
Total	100.00 %	4.43 %

Discount Rate A single discount rate of 6.00 percent was used to measure the total OPEB liability on the measurement date of December 31, 2020. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate The following table presents the County’s proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 6.00 percent and the County’s proportionate share of the net OPEB liability (asset) if it were calculated using a discount rate that is one percent lower (5.00 percent) or one percent higher (7.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (2,730,555)	\$ (10,981,266)	\$ (17,764,014)

Sensitivity of the County’s Proportionate Share of the Net OPEB Liability (Asset) 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 (asset). The following table presents the net OPEB liability (asset) calculated using the assumed trend rates, and the expected net OPEB liability (asset) if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50 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

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increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (11,248,899)	\$ (10,981,266)	\$ (10,681,831)

Changes between Measurement Date and Report Date During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, 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	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	5.00 percent	4.00 percent
Medicare	-16.18 percent	4.00 percent
Prescription Drug		
Pre-Medicare	6.50 percent	4.00 percent
Medicare	29.98 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, 2021 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:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 OPEB liability was 7.00 percent as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2021.

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, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2021, 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)	\$ (400,129)	\$ (474,174)
	1% Decrease	Current Trend Rate	1% Increase
	County's Proportionate Share of the Net OPEB Asset	\$ (533,520)	\$ (474,174)

Assumption Changes Since the Prior Measurement Date The discount rate was adjusted to 7.00 percent from 7.45 percent for the June 30, 2021 valuation.

Benefit Term Changes Since the Prior Measurement Date The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.100 percent. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in current year 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

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, 2021, the liability for unpaid compensated absences was \$12,717,901 for the entire County.

NOTE 14. COMMITMENTS

A. Contractual Commitments

The County had various contractual commitments outstanding at December 31, 2021. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$614,395 for the general fund, \$1,628,094 for special revenue funds, \$3,486,187 for the capital projects funds and \$1,760,951 for the enterprise funds.

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

B. Other Commitments

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

<i>Fund</i>	<i>Amount</i>
<i>General</i>	\$ 2,896,177
<i>Board of Developmental Disabilities</i>	476,790
<i>Mental Health</i>	5,410,817
<i>Children's Services</i>	2,220,182
<i>Public Assistance</i>	1,244,220
<i>Justice System Sales Tax</i>	2,545,502
<i>ARP State and Local LFR</i>	13,900
<i>Other Governmental</i>	17,057,388
	<u>\$ 31,864,976</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

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 2021, the general fund transferred \$5,000,000 to the permanent improvement fund and \$1,541,331 to the general obligation bond retirement fund. The workers compensation internal service fund transferred \$4,470,397 to various funds to reduce a surplus in the fund.

<i>Transfers In</i>	<i>Transfers Out</i>	
	<i>General Fund</i>	<i>Internal Service- Workers Compensation</i>
<i>General Fund</i>	\$ -	\$ 922,585
<i>Board of Developmental Disabilities</i>	-	776,773
<i>Mental Health</i>	-	134,665
<i>Children's Services</i>	-	168,429
<i>Public Assistance</i>	-	928,773
<i>Justice System Sales Tax</i>	-	826,538
<i>Nonmajor Governmental Funds</i>	6,541,331	492,610
<i>Sewer Fund</i>	-	204,793
<i>Nonmajor Enterprise Fund</i>	-	7,708
<i>Internal Services Fund - Self Insurance</i>	-	7,523
<i>Total</i>	<u>\$ 6,541,331</u>	<u>\$ 4,470,397</u>

B. Interfund Balances

Interfund balances for the year ended December 31, 2021, 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.

<i>Interfund Payable</i>	<i>Interfund Receivable</i>
	<i>Other Governmental</i>
<i>Sewer Fund</i>	\$ 9,321
<i>Other Governmental Funds</i>	127,856
<i>Total</i>	<u>\$ 137,177</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2021 were as follows:

	Outstanding 1/1/2021	Additions	Reductions	Outstanding 12/31/2021	Due Within One Year
GOVERNMENTAL ACTIVITIES:					
<i>SPECIAL ASSESSMENT BONDS:</i>					
2004 - \$3,488,264 - 2.00-5.25% Various Sewer & Water Projects	\$ 762,537	\$ -	\$ (213,078)	\$ 549,459	\$ 202,930
2010 - \$1,931,533 - 2.00-4.75% Various Sewer Projects	899,251	-	(91,575)	807,676	95,009
2010 - \$646,539 - 2.00-4.75% Various Water Projects	69,157	-	(8,752)	60,405	9,079
TOTAL SPECIAL ASSESSMENT BONDS	1,730,945	-	(313,405)	1,417,540	307,018
<i>GENERAL OBLIGATION BONDS:</i>					
<i>2018 DJFS Acquisition and Improvement Bonds</i>					
Serial Bonds - \$1,310,000 - 3.00-4.00%	1,065,000	-	(120,000)	945,000	125,000
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	7,845,000	-	(1,030,000)	6,815,000	1,065,000
TOTAL GENERAL OBLIGATION BONDS	12,925,000	-	(1,150,000)	11,775,000	1,190,000
<u>DIRECT BORROWINGS:</u>					
<i>OPWC LOANS:</i>					
2007 - \$250,200 - 0% Atwater Avenue Bridge	106,335	-	(12,510)	93,825	12,510
2008 - \$798,630 - 0% Portage Street & Lutz Avenue	319,450	-	(39,932)	279,518	39,932
2009 - \$733,800 - 0% Project #CS03K	476,970	-	(24,460)	452,510	24,460
2009 - \$881,249 - 0% Walnut Avenue Bridge	587,499	-	(29,375)	558,124	29,375
2009 - \$433,262 - 0% Third Street NW, Bridge	288,842	-	(14,442)	274,400	14,442
2009 - \$291,190 - 0% Various Road Resurfacing	76,802	-	(13,964)	62,838	13,964
2012 - \$431,709 - 0% Battlesburg St. Bridge	338,172	-	(14,390)	323,782	14,390
2014 - \$600,000 - 0% Baum St. Bridge	500,000	-	(20,000)	480,000	20,000
2017 - \$724,500 - 0% Beck Avenue Bridge	487,453	-	(18,054)	469,399	18,054
2017 - \$350,000 - 0% Fulton Avenue Storm Sewer	320,832	-	(11,667)	309,165	11,667
2017 - \$655,000 - 0% Liberty Church St. Bridge	613,853	-	(21,167)	592,686	21,167
2019 - \$618,320 - 0% Gambrinus Ave. Bridge	618,320	-	(20,611)	597,709	20,611
2020 - \$320,420 - 0% Grovedell Stree SE Bridge	320,420	-	(10,680)	309,740	10,680
TOTAL OPWC LOANS	5,054,948	-	(251,252)	4,803,696	251,252
TOTAL DIRECT BORROWINGS	5,054,948	-	(251,252)	4,803,696	251,252
<i>NET PENSION/OPEB LIABILITY - OPERS and STRS CLAIMS</i>	191,388,825	-	(100,481,629)	90,907,196	-
<i>COMPENSATED ABSENCES</i>	2,687,000	24,629,195	(24,876,817)	2,439,378	2,067,025
	12,404,231	5,586,962	(5,944,022)	12,047,171	5,516,390
TOTAL GOVERNMENTAL ACTIVITIES	\$ 226,190,949	\$ 30,216,157	\$ (133,017,125)	\$ 123,389,981	\$ 9,331,685

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	Outstanding 1/1/2021	Additions	Reductions	Outstanding 12/31/2021	Due Within One Year
BUSINESS TYPE ACTIVITIES					
GENERAL OBLIGATION BONDS:					
2004 - \$1,586,736 - 2.00 - 5.25%					
Sewer Project 517	\$ 437,461	\$ -	\$ (101,920)	\$ 335,541	\$ 107,070
2010 - \$6,356,928 - 2.00-4.75%					
Sewer Refunding	2,926,591	-	(239,673)	2,686,918	250,912
TOTAL GENERAL OBLIGATION BONDS	3,364,052	-	(341,593)	3,022,459	357,982
DIRECT BORROWINGS:					
OPWC LOANS:					
2013 - \$404,250 - 0%					
Sewer Project #566	101,712	-	(33,901)	67,811	33,902
2014 - \$82,881 - 0%					
Sewer Project #549	24,867	-	(8,288)	16,579	8,288
2015 - \$440,135 - 0%					
Sewer Project #567	242,076	-	(44,015)	198,061	44,014
TOTAL OPWC LOANS	368,655	-	(86,204)	282,451	86,204
OWDA LOANS:					
2001- \$4,691,450					
Nimishillen 5.27%	1,345,693	-	(272,431)	1,073,262	286,978
TOTAL DIRECT BORROWINGS:	1,714,348	-	(358,635)	1,355,713	373,182
INTERGOVERNMENTAL LOANS:					
2005 - \$21,250,000					
Sewer Rights - Massillon City - 1.26%	4,670,372	-	(1,145,068)	3,525,304	1,159,950
2012 - \$1,380,759					
Sewer Rights - Summit #Q908 - 3.20%	203,877	-	(46,967)	156,910	49,546
2015 - \$32,125					
Sewer Rights - Tuscarwas #6429	26,024	-	(26,024)	-	-
2017 - \$11,993,558					
Sewer Rights - Canton City - 6556 - 3.39%	10,697,034	-	(591,334)	10,105,700	611,550
2017 - \$25,326,094					
Sewer Rights - Canton City - 6699 - 3.38%	21,687,555	-	(1,043,257)	20,644,298	1,078,817
2018 - \$2,130,812					
Sewer Rights - Massillon City - 6922	1,864,460	-	(106,541)	1,757,919	106,541
2018 - \$14,807,540					
Sewer Rights - Massillon City - 7206	13,001,598	-	(725,922)	12,275,676	727,956
TOTAL INTERGOVERNMENTAL LOANS	52,150,920	-	(3,685,113)	48,465,807	3,734,360
NET PENSION/OPEB LIABILITY - OPERS	10,158,665	-	(5,329,922)	4,828,743	-
COMPENSATED ABSENCES	712,396	320,268	(361,934)	670,730	230,604
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 68,100,381	\$ 320,268	\$ (10,077,197)	\$ 58,343,452	\$ 4,696,128

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The County's voted legal debt margin was \$218,421,127 with an unvoted debt margin of \$87,968,451 at December 31, 2021.

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

Fiscal Year	Governmental Activities				
	Special Assessment Bonds		General Obligation Bonds		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
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	122,295	20,232	1,315,000	234,131	237,288
2027-2031	303,661	30,288	1,950,000	781,356	1,035,369
2032-2036	-	-	890,000	582,138	924,235
2037-2041	-	-	1,070,000	415,975	843,722
2042-2046	-	-	1,300,000	204,375	526,870
2047-2050	-	-	290,000	10,875	224,223
Totals	\$ 1,417,540	\$ 225,084	\$ 11,775,000	\$ 3,499,226	\$ 4,803,696

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

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

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

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

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

Intergovernmental Loans

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

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

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

In 2015, Stark County entered into an agreement with Tuscarawas County for the engineering planning for the Tuscarawas County Sandyville wastewater treatment plant improvement project. The project was financed by an OWDA design loan issued by Tuscarawas County. All proceeds were received by Tuscarawas County and Tuscarawas County is responsible for the debt retirement and maintenance. The facility will be a capital asset of Tuscarawas County.

The total amount owed 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
2022	\$ 357,982	\$ 135,562	\$ 286,978	\$ 40,098	\$ 86,204	\$ 3,734,360	\$ 1,043,959
2023	373,929	121,092	302,301	28,468	86,205	3,811,894	973,092
2024	388,814	105,452	318,442	16,216	44,014	3,891,683	899,997
2025	282,690	88,919	165,541	3,311	44,014	2,710,010	828,630
2026	292,705	76,905	-	-	22,014	2,775,855	770,018
2027-2031	1,326,339	161,375	-	-	-	14,945,977	2,900,799
2032-2036	-	-	-	-	-	15,296,680	1,093,306
2037-2039	-	-	-	-	-	1,299,348	3,192
Totals	\$ 3,022,459	\$ 689,305	\$ 1,073,262	\$ 88,093	\$ 282,451	\$ 48,465,807	\$ 8,512,993

NOTE 17. TRANSACTIONS INVOLVING FUTURE REVENUES

GASB 48 requires certain disclosures regarding transactions involving future revenues. Stark County has pledged the proceeds from special assessments to repay \$1.4 million in bonds outstanding issued during the years 1997 through 2010 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100 percent of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2021, principal and interest paid totaled \$388,969. At December 31, 2021, the outstanding balance for the special assessment bonds was \$1,417,540 and payments were scheduled to be made through the year 2030.

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STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

NOTE 18. FUND BALANCES

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

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax	Other Governmental Funds	Total
<i>Nonspendable for:</i>								
<i>Materials & Supplies</i>								
Inventory	\$ 364,214	\$ 49,236	\$ 3,616	\$ -	\$ 101,974	\$ 279,518	\$ 1,172,982	\$ 1,971,540
Prepaid Items	436,428	223,759	40,479	81,287	-	45,240	158,724	985,917
Unclaimed Monies	1,906,298	-	-	-	-	-	-	1,906,298
Total Nonspendable	2,706,940	272,995	44,095	81,287	101,974	324,758	1,331,706	4,863,755
<i>Restricted for:</i>								
Debt Service	-	-	-	-	-	-	136,587	136,587
Capital Outlay	-	-	-	-	-	-	1,135,977	1,135,977
Road & Bridge Repair	-	-	-	-	-	-	9,949,093	9,949,093
Real Estate Assessment	-	-	-	-	-	-	4,863,601	4,863,601
Community Development	-	-	-	-	-	-	3,436,624	3,436,624
Public Safety*	-	-	-	-	-	31,604,838	12,962,383	44,567,221
Health and Human Services	-	60,977,622	16,599,035	28,152,995	5,469,271	-	895,770	112,094,693
Court Operations	-	-	-	-	-	-	4,305,686	4,305,686
Other Purposes	-	-	-	-	-	-	1,446,592	1,446,592
Total Restricted	-	60,977,622	16,599,035	28,152,995	5,469,271	31,604,838	39,132,313	181,936,074
<i>Committed for:</i>								
Capital Outlay **	-	-	-	-	-	-	13,011,444	13,011,444
Building Inspections	1,889,753	-	-	-	-	-	-	1,889,753
Other Purposes	3,994,345	-	-	-	-	-	-	3,994,345
Total Committed	5,884,098	-	-	-	-	-	13,011,444	18,895,542
<i>Assigned for:</i>								
Legislative and Executive	1,963,157	-	-	-	-	-	-	1,963,157
Judicial - Court Operations	497,775	-	-	-	-	-	-	497,775
Public Safety - Coroner	162,968	-	-	-	-	-	-	162,968
Human Services - Veterans	113,128	-	-	-	-	-	-	113,128
Capital Outlay	-	-	-	-	-	-	6,775	6,775
Total Assigned	2,996,639	-	-	-	-	-	6,775	3,003,414
Unassigned	26,457,818	-	-	-	-	-	(49,003)	26,408,815
Total Fund Balance	\$ 38,045,495	\$ 61,250,617	\$ 16,643,130	\$ 28,234,282	\$ 5,571,245	\$ 31,929,596	\$ 53,433,235	\$ 235,107,600

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

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

NOTE 19. CONTINGENT LIABILITIES

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

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

NOTE 20. GASB 83, CERTAIN ASSET RETIREMENT OBLIGATIONS

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

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

NOTE 21. 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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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.

The 2021 activity includes \$3,505,280 which was returned to the granting agency. The amounts returned to the granting agency are reflected as a reduction of intergovernmental revenue in the applicable Special Revenue Fund.

NOTE 22. 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

B. Summary of Significant Accounting Policies

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

Basis of Presentation

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

Measurement Focus and Basis of Accounting

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

Budgetary Process

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

Cash and Cash Equivalents

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

During 2021, 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.

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*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

For 2021, 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 \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

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 22C.

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.

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 no restricted net position as of December 31, 2021.

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

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*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

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

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

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

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

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the SCPA and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 \$456,275 at December 31, 2021 and the bank balance of the SCPA's deposits was \$496,275. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2021, \$250,000 was covered by the FDIC, \$147,765 was covered by the Ohio Pooled Collateral System (OPCS) and \$98,510 was exposed to custodial credit risk because the amount was uninsured and uncollateralized.

Custodial credit risk is the risk that, in the event of bank failure, the SCPA will not be able to recover deposits or collateral securities that are in the possession of an outside party. The SCPA has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by: (a) eligible securities pledged to the SCPA and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or (b) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2021, the SCPA's depository institution was approved for a reduced collateral rate of 60 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, 2021, 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>
<i>Net Asset Value (NAV):</i>		
STAR Ohio	<u>\$ 1,042,426</u>	<u>\$ 1,042,426</u>

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, 2021.

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

Credit Risk: STAR Ohio carries a rating of AAA by Standard & Poor's. The SCPA has no investment policy dealing with investment credit risk beyond the requirements in State statutes. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The SCPA's investment policy does not specifically address credit risk beyond requiring the SCPA to only invest in securities authorized by State statute. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2021, is 51 days.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

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.

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, 2021:

<u>Investment Type</u>	<u>Fair Value</u>	<u>% of Total</u>
Net Asset Value (NAV):		
STAR Ohio	<u>\$ 1,042,426</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 Economic Development Board (SEDB) to maintain the SCPA's files and records in addition to providing facilities and related administrative functions. The SCPA paid the SEDB \$79,800 in 2021 which included a \$40,000 negotiated fee reconciliation as approved by Port Authority Board resulting from project billing fees.

F. Debt/Loans Payable

At December 31, 2021, debt outstanding totaled \$117,667,401 up from the \$86,322,366 debt outstanding at December 31, 2020. In 2021, SCPA additions increasing debt including: \$8.1 million and \$1.0 million for ABC Gardens Projects I & II, \$8.7 million for HOFV 2021 Center for Excellence Project, and \$16.9 million for the TSC Tractor project.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	<i>Balance</i> <u>12/31/2020</u>	<i>Additions</i>	<i>Reductions</i>	<i>Balance</i> <u>12/31/2021</u>
<i>Ohio Water Development Authority</i>	\$ 3,287,565	\$ -	\$ (505,981)	\$ 2,781,584
<i>Timken Steel Project</i>	12,118,575	-	-	12,118,575
<i>Snackhouse/Geis Refinance 2019</i>	27,400,000	-	-	27,400,000
<i>Omni</i>	9,886,768	-	(350,680)	9,536,088
<i>Hendrickson</i>	21,744,594	-	(1,974,825)	19,769,769
<i>Schroer</i>	11,500,000	-	(479,167)	11,020,833
<i>ABC Gardens Project I</i>	384,864	8,099,860	-	8,484,724
<i>HOFV 2021 - Center for Excellence</i>	-	8,662,032	-	8,662,032
<i>Tractor Supply Company</i>	-	16,874,210	-	16,874,210
<i>ABC Gardens Project II</i>	-	1,019,586	-	1,019,586
<i>Total</i>	<u>\$ 86,322,366</u>	<u>\$ 34,655,688</u>	<u>\$ (3,310,653)</u>	<u>\$ 117,667,401</u>

OWDA 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.

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. The amortization schedule is provided below.

Omni In 2019, the SCPA authorized up to \$10,000,000 through The Huntington Bank for the OMNI Orthopedics facilities project. The loan term includes a variable interest rate for 10 years, currently it is 3.93%. The project was completed in 2020 and an amortization schedule is provided below.

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

Schroer In 2019, the SCPA authorized up to \$11,500,000 through PNC Bank for construction of a new corporate headquarters and pharmacy building. The loan term includes a 4% interest rate for 10 years. The project was completed in 2020 and an amortization schedule is provided below.

ABC Garden Project I In 2020 the SCPA authorized up to \$4,200,000 until amended to \$17,014,000 in 2021 through Civista Bank. The purpose of the project is to acquire land on the site of the former Tam O' Shanter Golf Course and to develop housing units. The project has drawn and expended \$8,099,860 in 2021 and is expected to be completed in 2022. The SCPA has not received an amortization schedule for the ABC Gardens.

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Notes to the Basic Financial Statements
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HOFV 2021 – Center for Excellence In 2021, the SCPA authorized up to \$39,000,000 through The Huntington Bank for the HOFV 2021 Center for Excellence Project. The loan term includes a 5% interest rate for 30 years. The project has drawn and expended \$8,662,032 in 2021. No amortization schedule is available.

TSC Tractor In 2021 the SCPA authorized up to \$90,000,000 through The Huntington Bank for the TSC Tractor Facility project in Navarre, Ohio. The loan term includes a 3% interest rate for 30 years. The project has drawn and expended \$16,874,210 in 2021. No amortization schedule is available.

ABC Garden Project II In 2021, the SCPA authorized unused funds from ABC Phase I for the development of 41 single-story independent units. The project has drawn down \$1,019,586 in 2021. No amortization schedule is available.

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
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	561,560	39,670	422,968	1,296,174	575,000	230,748
2026	436,960	22,697	26,942,685	1,170,067	575,000	215,980
2027-2031	195,316	16,664	-	-	8,145,833	586,613
	<u>\$ 2,781,584</u>	<u>\$ 294,973</u>	<u>\$ 27,400,000</u>	<u>\$ 6,387,181</u>	<u>\$ 11,020,833</u>	<u>\$ 1,814,193</u>

Year Ending December 31	Huntington			
	Omni		Hendrickson	
	Principal	Interest	Principal	Interest
2022	\$ 367,778	\$ 180,524	\$ 2,056,420	\$ 763,580
2023	385,709	173,228	2,141,387	678,613
2024	404,515	165,576	2,228,096	591,904
2025	424,238	157,551	2,321,925	498,075
2026	444,923	149,135	2,417,862	402,138
2027-2031	7,508,925	292,270	8,604,079	596,169
	<u>\$ 9,536,088</u>	<u>\$ 1,118,284</u>	<u>\$ 19,769,769</u>	<u>\$ 3,530,479</u>

G. Loans Receivable

As of December 31, 2021, the loan receivable amount totaled \$117,667,401 up from the \$85,937,502 loan receivable at, December 31, 2020. The increase is the net effect of financing and related expenditures of \$8.1 million and \$1.0 million for ABC Gardens Projects I & II, \$8.7 million for HOFV 2021, and \$16.9 million for the TSC project. These increases were offset slightly by small declines in OWDA project receivables and other project loans receivable 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

H. Conduit Debt

The SCPA authorized conduit financing of the Pro Football Hall of Fame expansion had \$6,710,000 outstanding as of December 31, 2021, 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 \$49.5 million to Tompaul Industries Ohio, LLC for the development of a solid waste processing facility. Tompaul has not requested any draws. Geis has made \$544,575 in interest payments, Hendrickson made \$1,175,000 in principal/interest payments, Omni made \$186,196 in principal/interest payments, Schroer made \$320,481 in principal/interest payments, Shearers (OWDA) made \$2,799,033 in principal/interest payments, and Timken Steel made \$11,964,004 in principal and interest payments. Furthermore, ABC Gardens phase I added approximately \$5.4 million in debt for their project and the HOFV Center for Excellence has added \$5.4 million.

NOTE 23. STARK COUNTY LAND REUTILIZATION CORPORATION

A. Description of the Entity

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

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

The Corporation is a political subdivision of the State of Ohio. In accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity* as amended by GASB Statement No. 39, *Determining Whether Certain Organization Are Component Units* and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, the Corporation's primary government and basic financial statements include components units which are defined as legally separate organizations for which the Corporation is financially accountable. The Corporation is financially accountable for an organization if the Corporation appoints a voting majority of the organization's governing board and (1) the Corporation is able to significantly influence the

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

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.

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

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.

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 2021, 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. This account was closed in May 2021.

During 2021, the Corporation invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The Corporation measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2021, 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 \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

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

Prepayments

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

Assets Held for Resale

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

Accrued Liabilities and Long-Term Obligations

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

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation had no restricted net position at December 31, 2021.

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 2021.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2021*

C. Accountability and Compliance

Change in Accounting Principles

For 2021, the Corporation has implemented GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*.

GASB Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. GASB Statement No. 89 requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. GASB Statement No. 89 also reiterates that financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The implementation of GASB Statement No. 89 did not have an effect on the financial statements of the Corporation.

For 2021, the Corporation has applied GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* to GASB Statement Nos. 91, 92 and 93, which were originally due to be implemented in 2021 and to GASB Statement No. 87, which was originally due to be implemented in 2020. 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.

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

- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

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*

D. Deposits and Investments

State statutes classify monies held by the Corporation 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 Corporation 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use, but which will be needed before the end of the current period of designation of depositories.

Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage 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, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
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, the State Treasury Asset Reserve of Ohio (STAR Ohio);
8. Certain bankers' acceptances for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met.

Protection of the 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.

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 Corporation, 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Deposits with Financial Institutions

At December 31, 2021, the carrying amount of all Corporation deposits was \$1,304,154 and the bank balance of all deposits was \$1,304,954. Of the bank balance \$250,000 was covered by FDIC and the remaining was covered by the Ohio Pooled Collateral System.

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

E. Investments

As of December 31, 2021, 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>
<i>Amortized cost:</i> STAR Ohio	\$ 2,461,130	\$ 2,461,130

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2021

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, 2021:

<u>Measurement/ investment type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
<i>Amortized cost:</i>		
STAR Ohio	<u>\$ 2,461,130</u>	<u>100.00</u>

F. Risk Management

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

The Corporation is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2021, 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, 2021*

G. Transactions with Stark County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Stark County Board of Commissioners to receive 5% of all collections of delinquent real property and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Corporation to fund operations. At December 31, 2021, the Corporation recognized revenues of \$786,965 for these fees that were collected by the County in 2021.

During 2021, 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 2021, the Corporation paid \$310,985 in administration fees to the Stark County Regional Planning Commission and other County departments.

H. 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.

I. 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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Corporation. The impact on the County'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 Eight Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net Pension Liability	0.627104%	0.585600%	0.609280%	0.621738%
County's Proportionate Share of the Net Pension Liability	\$ 92,860,449	\$ 115,747,813	\$ 166,869,439	\$ 97,538,639
County's Covered Payroll	\$ 82,877,642	\$ 80,820,734	\$ 80,292,820	\$ 80,542,246
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	112.05%	143.22%	207.83%	121.10%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%
<i>State Teachers Retirement System (STRS)</i>				
County's Proportion of the Net Pension Liability	0.022490%	0.025576%	0.030810%	0.030317%
County's Proportionate Share of the Net Pension Liability	\$ 2,875,490	\$ 6,188,559	\$ 6,813,426	\$ 6,666,010
County's Covered Payroll	\$ 2,762,200	\$ 3,553,029	\$ 3,454,271	\$ 3,463,686
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	104.10%	174.18%	197.25%	192.45%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%

(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.

See accompanying notes to the required supplementary information.

	2017	2016	2015	2014
	0.633750%	0.653655%	0.680859%	0.680859%
\$	143,913,821	\$ 113,221,249	\$ 82,119,169	\$ 80,264,370
\$	93,828,971	\$ 79,622,309	\$ 81,499,839	\$ 70,095,959
	153.38%	142.20%	100.76%	114.51%
	77.25%	81.08%	86.45%	86.36%
	0.030481%	0.030893%	0.028587%	0.028587%
\$	7,240,882	\$ 10,340,895	\$ 7,900,666	\$ 6,953,396
\$	3,265,186	\$ 3,067,543	\$ 2,932,756	\$ 2,975,908
	221.76%	337.11%	269.39%	233.66%
	75.30%	66.80%	72.10%	74.70%

See accompanying notes to the required supplementary information.

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 12,166,993	\$ 11,898,117	\$ 11,599,124	\$ 11,508,139
Contributions in Relation to the Contractually Required Contribution	<u>(12,166,993)</u>	<u>(11,898,117)</u>	<u>(11,599,124)</u>	<u>(11,508,139)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 84,657,525	\$ 82,877,642	\$ 80,820,734	\$ 80,292,820
Contributions as a Percentage of Covered Payroll	14.37%	14.36%	14.35%	14.33%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 387,088	\$ 386,708	\$ 497,424	\$ 483,598
Contributions in Relation to the Contractually Required Contribution	<u>(387,088)</u>	<u>(386,708)</u>	<u>(497,424)</u>	<u>(483,598)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 2,764,914	\$ 2,762,200	\$ 3,553,029	\$ 3,454,271
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

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

See accompanying notes to the required supplementary information.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 10,725,645	\$ 11,551,941	\$ 9,794,726	\$ 10,032,712	\$ 10,025,036	n/a
<u>(10,725,645)</u>	<u>(11,551,941)</u>	<u>(9,794,726)</u>	<u>(10,032,712)</u>	<u>(10,025,036)</u>	n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a
\$ 80,542,246	\$ 93,828,971	\$ 79,622,309	\$ 81,499,839	\$ 70,095,959	n/a
13.32%	12.31%	12.30%	12.31%	14.30%	n/a
\$ 484,916	\$ 457,126	\$ 429,456	\$ 395,922	\$ 386,868	\$ 380,368
<u>(484,916)</u>	<u>(457,126)</u>	<u>(429,456)</u>	<u>(395,922)</u>	<u>(386,868)</u>	<u>(380,368)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,463,686	\$ 3,265,186	\$ 3,067,543	\$ 2,932,756	\$ 2,975,908	\$ 2,925,908
14.00%	14.00%	14.00%	13.50%	13.00%	13.00%

See accompanying notes to the required supplementary information.



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

	<u>2021</u>	<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 (Asset)	0.616378%	0.576366%	0.601297%	0.613583%	0.624151%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (10,981,266)	\$ 79,611,118	\$ 78,394,935	\$ 66,630,594	\$ 63,041,371
County's Covered Payroll	\$ 82,877,642	\$ 80,820,734	\$ 80,292,820	\$ 80,542,246	\$ 93,828,971
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-13.25%	98.50%	97.64%	82.73%	67.19%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	115.57%	47.80%	46.33%	54.14%	54.04%
<i>State Teachers Retirement System (STRS)</i>					
County's Proportion of the Net OPEB Liability (Asset)	0.022490%	0.025576%	0.030810%	0.030317%	0.030481%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (474,174)	\$ (449,503)	\$ (510,000)	\$ (487,163)	\$ 1,189,265
County's Covered Payroll	\$ 2,762,200	\$ 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	-17.17%	-12.65%	-14.77%	-14.06%	36.42%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	174.70%	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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (1)	\$ 84,657,525	\$ 82,877,642	\$ 80,820,734	\$ 80,292,820
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 2,764,914	\$ 2,762,200	\$ 3,553,029	\$ 3,454,271
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.

See accompanying notes to the required supplementary information.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 805,422	\$ 1,876,579	n/a	n/a	n/a	n/a
<u>(805,422)</u>	<u>(1,876,579)</u>	n/a	n/a	n/a	n/a
<u>\$ -</u>	<u>\$ -</u>	n/a	n/a	n/a	n/a
\$ 80,542,246	\$ 93,828,971	n/a	n/a	n/a	n/a
1.00%	2.00%	n/a	n/a	n/a	n/a
\$ -	\$ -	\$ -	\$ 14,664	\$ 29,759	\$ 29,259
<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,664)</u>	<u>(29,759)</u>	<u>(29,259)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,463,686	\$ 3,265,186	\$ 3,067,543	\$ 2,932,756	\$ 2,975,908	\$ 2,925,908
0.00%	0.00%	0.00%	0.50%	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, 2021

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

Discount Rate:

Calendar year 2021	6.90 percent
Calendar year 2020	7.20 percent
Calendar year 2019	7.20 percent
Calendar year 2018	7.50 percent
Calendar year 2017	8.00 percent

Calendar year 2017 reflects 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:

- 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 then 2.15 percent simple.

Changes in Assumptions – STRS

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

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

Changes in Benefit Terms - STRS

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

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

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

STARK COUNTY, OHIO

Notes to the Required Supplementary Information

For the Year Ended December 31, 2021

Discount Rate:

Calendar year 2021	6.00 percent
Calendar year 2020	3.16 percent
Calendar year 2019	3.96 percent
Calendar year 2018	3.85 percent
Calendar year 2017	4.23 percent

Municipal Bond Rate:

Calendar year 2021	2.00 percent
Calendar year 2020	2.75 percent
Calendar year 2019	3.71 percent
Calendar year 2018	3.31 percent

Health Care Cost Trend Rate:

Calendar year 2021	8.50 percent
Calendar year 2020	10.50 percent
Calendar year 2019	10.00 percent
Calendar year 2018	7.50 percent

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

Changes in Benefit Terms – OPERS

For calendar year 2021, the cost of living adjustments decreased from 3.00 percent simple to 2.15 percent simple

Changes in Assumptions – STRS

For calendar year 2021, the following changes were made to the actuarial assumptions:

- Discount rate from 7.45 percent to 7.00 percent
- Medicare medical health care cost trends from -6.69 percent initial to -16.18 percent initial
- Medicare prescription drug health care cost trends from 11.87 percent initial to 29.98 percent

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

For 2017, the discount rate was increased from 3.26 percent to 4.13 percent based on the methodology defined under GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)* and the long term expected rate of return was reduced from 7.75 percent to 7.45 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.

STARK COUNTY, OHIO

Notes to the Required Supplementary Information

For the Year Ended December 31, 2021

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, 2021*

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, 2021*

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

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

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

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

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

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

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

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, Day Reporting.

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

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

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

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

STARK COUNTY, OHIO

Fund Descriptions – Nonmajor Governmental Funds

For the Year Ended December 31, 2021

Nonmajor Debt Service Funds

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

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

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

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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



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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 43,456,133	\$ 127,266	\$ 14,639,295	\$ 58,222,694
Cash and Investments with Escrow Agents	379,732	-	121,597	501,329
Accounts Receivable	121,739	-	-	121,739
Intergovernmental Receivable	15,237,041	-	666,348	15,903,389
Taxes Receivable	1,521,618	-	-	1,521,618
Special Assessments Receivable	-	1,758,664	-	1,758,664
Loans Receivable	2,837,924	-	-	2,837,924
Interfund Receivable	127,856	9,321	-	137,177
Prepaid Items	158,724	-	-	158,724
Materials and Supplies Inventory	1,172,982	-	-	1,172,982
Revenue in Lieu of Taxes Receivable	-	-	245,630	245,630
Total Assets	\$ 65,013,749	\$ 1,895,251	\$ 15,672,870	\$ 82,581,870
Liabilities				
Accounts Payable	\$ 681,190	\$ -	\$ -	\$ 681,190
Accrued Wages	762,716	-	-	762,716
Matured Compensated Absences Payable	2,277	-	-	2,277
Contracts Payable	1,130,241	-	1,151,447	2,281,688
Retainage Payable	379,732	-	121,597	501,329
Intergovernmental Payable	3,705,825	-	-	3,705,825
Interfund Payable	127,856	-	-	127,856
Unearned Revenue	6,243,796	-	-	6,243,796
Total Liabilities	13,033,633	-	1,273,044	14,306,677
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	656,715	-	-	656,715
Revenue in Lieu of Taxes	-	-	245,630	245,630
Unavailable Revenue	12,131,946	1,758,664	49,003	13,939,613
Total Deferred Inflows of Resources	12,788,661	1,758,664	294,633	14,841,958
Fund Balances				
Nonspendable	1,331,706	-	-	1,331,706
Restricted	37,859,749	136,587	1,135,977	39,132,313
Committed	-	-	13,011,444	13,011,444
Assigned	-	-	6,775	6,775
Unassigned	-	-	(49,003)	(49,003)
Total Fund Balances	39,191,455	136,587	14,105,193	53,433,235
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 65,013,749	\$ 1,895,251	\$ 15,672,870	\$ 82,581,870

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2021

	Victim Assistance	Youth Services	County CARES Act Grant	Pass Through Grants	HOME Program
Assets					
Equity and Pooled Cash and Investments	\$ 97,697	\$ 1,317,126	\$ 2,695	\$ 39,199	\$ 249,668
Cash and Investments with Escrow Agents	-	-	-	-	-
Accounts Receivable	-	-	-	3,824	-
Intergovernmental Receivable	24,730	90,896	-	-	2,513,185
Taxes Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	1,510,968
Interfund Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	-
Total Assets	\$ 122,427	\$ 1,408,022	\$ 2,695	\$ 43,023	\$ 4,273,821
Liabilities					
Accounts Payable	\$ -	\$ 46,994	\$ -	\$ -	\$ 10,949
Accrued Wages	-	63,874	-	-	-
Contracts Payable	-	-	2,695	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	12,534	-	-	29,627
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	-	123,402	2,695	-	40,576
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	90,896	-	-	2,437,593
Total Deferred Inflows of Resources	-	90,896	-	-	2,437,593
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	122,427	1,193,724	-	43,023	1,795,652
Total Fund Balances	122,427	1,193,724	-	43,023	1,795,652
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 122,427	\$ 1,408,022	\$ 2,695	\$ 43,023	\$ 4,273,821

911 System	Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel	Motel Tax
\$ 6,359,232	\$ 119,826	\$ 188,182	\$ 400,535	\$ 3,619,357	\$ 1,652,714	\$ 686,331	\$ 15,460
-	-	-	-	-	-	-	-
-	-	-	-	69,147	15,151	11,204	-
98,548	-	1,909,720	-	3,043	18,938	-	-
775,460	-	-	-	-	-	-	746,158
-	-	1,326,956	-	-	-	-	-
-	-	-	-	127,856	-	-	-
41,742	-	-	-	-	-	-	-
-	-	-	-	9,378	-	-	-
<u>\$ 7,274,982</u>	<u>\$ 119,826</u>	<u>\$ 3,424,858</u>	<u>\$ 400,535</u>	<u>\$ 3,828,781</u>	<u>\$ 1,686,803</u>	<u>\$ 697,535</u>	<u>\$ 761,618</u>
\$ 40,689	\$ -	\$ 30,104	\$ -	\$ 13,317	\$ 2,862	\$ 21,705	\$ -
7,259	-	-	1,095	29,584	17,804	19,215	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,428	-	2,803	107	4,794	3,003	3,098	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>49,376</u>	<u>-</u>	<u>32,907</u>	<u>1,202</u>	<u>47,695</u>	<u>23,669</u>	<u>44,018</u>	<u>-</u>
656,715	-	-	-	-	-	-	-
180,814	-	1,750,979	-	-	-	-	-
<u>837,529</u>	<u>-</u>	<u>1,750,979</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
41,742	-	-	-	9,378	-	-	-
6,346,335	119,826	1,640,972	399,333	3,771,708	1,663,134	653,517	761,618
<u>6,388,077</u>	<u>119,826</u>	<u>1,640,972</u>	<u>399,333</u>	<u>3,781,086</u>	<u>1,663,134</u>	<u>653,517</u>	<u>761,618</u>
<u>\$ 7,274,982</u>	<u>\$ 119,826</u>	<u>\$ 3,424,858</u>	<u>\$ 400,535</u>	<u>\$ 3,828,781</u>	<u>\$ 1,686,803</u>	<u>\$ 697,535</u>	<u>\$ 761,618</u>

(continued)

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2021

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Municipal Road	Probate Court Conduct Business
Assets					
Equity and Pooled Cash and Investments	\$ 51,526	\$ 428	\$ 6,386,954	\$ 2,654,132	\$ 4,235
Cash and Investments with Escrow Agents	-	-	379,732	-	-
Accounts Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	9,975,548	401,195	-
Taxes Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Materials and Supplies Inventory	-	-	1,133,659	-	-
Total Assets	\$ 51,526	\$ 428	\$ 17,875,893	\$ 3,055,327	\$ 4,235
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 293,170	\$ -	\$ -
Accrued Wages	-	-	322,793	-	-
Contracts Payable	-	-	1,127,546	-	-
Retainage Payable	-	-	379,732	-	-
Intergovernmental Payable	-	-	57,078	-	-
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
Total Liabilities	-	-	2,180,319	-	-
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	7,389,006	279,143	-
Total Deferred Inflows of Resources	-	-	7,389,006	279,143	-
Fund Balances					
Nonspendable	-	-	1,133,659	-	-
Restricted	51,526	428	7,172,909	2,776,184	4,235
Total Fund Balances	51,526	428	8,306,568	2,776,184	4,235
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 51,526	\$ 428	\$ 17,875,893	\$ 3,055,327	\$ 4,235

Real Estate Assessment	Emergency Rental Assistance Grant	Law Library	BOE Special Election Fund	Probate Court Elder Justice Innovation Grant	Other Public Safety	Other	Total
\$ 3,412,354	\$ 9,753,576	\$ 486,140	\$ 227,057	\$ -	\$ 5,317,436	\$ 414,273	\$ 43,456,133
-	-	-	-	-	-	-	379,732
-	-	-	-	-	13,075	9,338	121,739
-	-	15,501	-	-	182,177	3,560	15,237,041
-	-	-	-	-	-	-	1,521,618
-	-	-	-	-	-	-	2,837,924
-	-	-	-	-	-	-	127,856
93,243	-	8,724	-	-	15,015	-	158,724
-	-	2,081	-	-	27,864	-	1,172,982
<u>\$ 3,505,597</u>	<u>\$ 9,753,576</u>	<u>\$ 512,446</u>	<u>\$ 227,057</u>	<u>\$ -</u>	<u>\$ 5,555,567</u>	<u>\$ 427,171</u>	<u>\$ 65,013,749</u>
\$ 19,927	\$ 4,500	\$ 14,508	\$ -	\$ -	\$ 177,368	\$ 5,097	\$ 681,190
162,936	-	8,135	-	-	127,272	2,749	762,716
-	-	-	-	-	-	-	1,130,241
-	-	-	-	-	-	-	379,732
29,024	3,505,280	1,209	-	-	55,840	-	3,705,825
-	-	-	-	-	123,425	4,431	127,856
-	-	-	-	-	2,277	-	2,277
-	6,243,796	-	-	-	-	-	6,243,796
<u>211,887</u>	<u>9,753,576</u>	<u>23,852</u>	<u>-</u>	<u>-</u>	<u>486,182</u>	<u>12,277</u>	<u>13,033,633</u>
-	-	-	-	-	-	-	656,715
-	-	-	-	-	3,515	-	12,131,946
-	-	-	-	-	3,515	-	12,788,661
93,243	-	10,805	-	-	42,879	-	1,331,706
3,200,467	-	477,789	227,057	-	5,022,991	414,894	37,859,749
3,293,710	-	488,594	227,057	-	5,065,870	414,894	39,191,455
<u>\$ 3,505,597</u>	<u>\$ 9,753,576</u>	<u>\$ 512,446</u>	<u>\$ 227,057</u>	<u>\$ -</u>	<u>\$ 5,555,567</u>	<u>\$ 427,171</u>	<u>\$ 65,013,749</u>

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2021

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Assets			
Equity and Pooled Cash and Investments	\$ 12,266	\$ 115,000	\$ 127,266
Special Assessments Receivable	1,758,664	-	1,758,664
Interfund Receivable	9,321	-	9,321
Total Assets	<u>\$ 1,780,251</u>	<u>\$ 115,000</u>	<u>\$ 1,895,251</u>
Deferred Inflows of Resources			
Unavailable Revenue	<u>\$ 1,758,664</u>	<u>\$ -</u>	<u>\$ 1,758,664</u>
Fund Balances			
Restricted	<u>21,587</u>	<u>115,000</u>	<u>136,587</u>
Total Deferred Inflows of of Resources and Fund Balances	<u>\$ 1,780,251</u>	<u>\$ 115,000</u>	<u>\$ 1,895,251</u>



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STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2021

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction
Assets				
Equity and Pooled Cash and Investments	\$ 6,775	\$ 14,382	\$ 18,370	\$ -
Cash and Investments with Escrow Agents	-	-	-	-
Intergovernmental Receivable	-	-	-	666,348
Revenue in Lieu of Taxes Receivable	-	-	-	-
Total Assets	<u>\$ 6,775</u>	<u>\$ 14,382</u>	<u>\$ 18,370</u>	<u>\$ 666,348</u>
Liabilities				
Contracts Payable	\$ -	\$ -	\$ -	\$ 666,348
Retainage Payable	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>666,348</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	-	-	49,003
Revenue in Lieu of Taxes	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,003</u>
Fund Balances				
Restricted	-	14,382	18,370	-
Committed	-	-	-	-
Assigned	6,775	-	-	-
Unassigned	-	-	-	(49,003)
Total Fund Balances (Deficits)	<u>6,775</u>	<u>14,382</u>	<u>18,370</u>	<u>(49,003)</u>
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	<u>\$ 6,775</u>	<u>\$ 14,382</u>	<u>\$ 18,370</u>	<u>\$ 666,348</u>

Permanent Improvement	JFS Capital Projects	The Venue TIF Fund	Total
\$ 13,496,543	\$ 292,060	\$ 811,165	\$ 14,639,295
121,597	-	-	121,597
-	-	-	666,348
-	-	245,630	245,630
<u>\$ 13,618,140</u>	<u>\$ 292,060</u>	<u>\$ 1,056,795</u>	<u>\$ 15,672,870</u>
\$ 485,099	\$ -	\$ -	\$ 1,151,447
121,597	-	-	121,597
<u>606,696</u>	<u>-</u>	<u>-</u>	<u>1,273,044</u>
-	-	-	49,003
-	-	245,630	245,630
<u>-</u>	<u>-</u>	<u>245,630</u>	<u>294,633</u>
-	292,060	811,165	1,135,977
13,011,444	-	-	13,011,444
-	-	-	6,775
-	-	-	(49,003)
<u>13,011,444</u>	<u>292,060</u>	<u>811,165</u>	<u>14,105,193</u>
<u>\$ 13,618,140</u>	<u>\$ 292,060</u>	<u>\$ 1,056,795</u>	<u>\$ 15,672,870</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 663,536	\$ -	\$ -	\$ 663,536
Sales and Use Taxes	4,218,966	-	-	4,218,966
Other Local Taxes	3,107,660	-	-	3,107,660
Revenue in Lieu of Taxes	-	-	224,346	224,346
Special Assessments	-	339,136	-	339,136
Charges for Services	7,825,518	-	87	7,825,605
Licenses and Permits	546,517	-	-	546,517
Fines and Forfeitures	431,823	-	-	431,823
Intergovernmental	31,841,176	-	4,200,142	36,041,318
Interest	529	301	-	830
Other	397,712	-	-	397,712
Total Revenues	49,033,437	339,437	4,424,575	53,797,449
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,415,293	5,004	-	8,420,297
Judicial	2,746,606	-	-	2,746,606
Public Safety	13,503,987	-	-	13,503,987
Public Works	19,347,609	-	-	19,347,609
Health	690,462	-	-	690,462
Human Services	1,797,518	-	-	1,797,518
Capital Outlay	2,695	-	8,933,089	8,935,784
Debt Service:				
Principal Retirement	251,252	1,463,405	-	1,714,657
Interest and Fiscal Charges	-	466,895	-	466,895
Total Expenditures	46,755,422	1,935,304	8,933,089	57,623,815
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,278,015	(1,595,867)	(4,508,514)	(3,826,366)
Other Financing Sources				
Proceeds from Sale of Capital Assets	-	-	8,000	8,000
Transfers In	492,610	1,541,331	5,000,000	7,033,941
Total Other Financing Sources	492,610	1,541,331	5,008,000	7,041,941
Net Change in Fund Balances	2,770,625	(54,536)	499,486	3,215,575
Fund Balances Beginning of Year	36,420,830	191,123	13,605,707	50,217,660
Fund Balances End of Year	\$ 39,191,455	\$ 136,587	\$ 14,105,193	\$ 53,433,235



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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, 2021

	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	-	-	-	71,609	-
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	269,469	2,095,864	5,199,641	-	503,559
Interest	-	-	-	-	-
Other	-	11	-	-	4,325
Total Revenues	<u>269,469</u>	<u>2,095,875</u>	<u>5,199,641</u>	<u>71,609</u>	<u>507,884</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	514,079	-	-
Judicial	-	3,655	261,634	-	-
Public Safety	-	2,025,530	4,355,374	32,911	-
Public Works	-	-	10,707	-	360,405
Health	-	-	55,152	-	-
Human Services	276,022	-	-	-	-
Capital Outlay	-	-	2,695	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
Total Expenditures	<u>276,022</u>	<u>2,029,185</u>	<u>5,199,641</u>	<u>32,911</u>	<u>360,405</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,553)</u>	<u>66,690</u>	<u>-</u>	<u>38,698</u>	<u>147,479</u>
Other Financing Sources (Uses)					
Transfers In	-	46,839	-	-	-
Net Change in Fund Balances	<u>(6,553)</u>	<u>113,529</u>	<u>-</u>	<u>38,698</u>	<u>147,479</u>
Fund Balances Beginning of Year	<u>128,980</u>	<u>1,080,195</u>	<u>-</u>	<u>4,325</u>	<u>1,648,173</u>
Fund Balances End of Year	<u>\$ 122,427</u>	<u>\$ 1,193,724</u>	<u>\$ -</u>	<u>\$ 43,023</u>	<u>\$ 1,795,652</u>

911 System	Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel	Motel Tax
\$ 663,536	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	925	7,281	1,320,922	991,703	714,331	3,107,660
-	-	-	-	-	-	5,959	-
948,877	328,821	1,404,195	45,915	172,362	74,250	-	-
-	-	117	-	-	-	-	-
750	-	-	-	48,307	156,380	56,755	-
<u>1,613,163</u>	<u>328,821</u>	<u>1,405,237</u>	<u>53,196</u>	<u>1,541,591</u>	<u>1,222,333</u>	<u>777,045</u>	<u>3,107,660</u>
-	-	-	-	-	1,000,048	-	2,796,863
-	-	-	-	1,319,459	-	-	-
1,898,179	-	-	22,660	-	-	-	-
-	-	1,629,900	-	-	-	-	-
-	208,995	-	-	-	-	635,310	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,898,179</u>	<u>208,995</u>	<u>1,629,900</u>	<u>22,660</u>	<u>1,319,459</u>	<u>1,000,048</u>	<u>635,310</u>	<u>2,796,863</u>
<u>(285,016)</u>	<u>119,826</u>	<u>(224,663)</u>	<u>30,536</u>	<u>222,132</u>	<u>222,285</u>	<u>141,735</u>	<u>310,797</u>
<u>4,141</u>	<u>-</u>	<u>-</u>	<u>1,576</u>	<u>82,535</u>	<u>11,134</u>	<u>12,746</u>	<u>-</u>
<u>(280,875)</u>	<u>119,826</u>	<u>(224,663)</u>	<u>32,112</u>	<u>304,667</u>	<u>233,419</u>	<u>154,481</u>	<u>310,797</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>	<u>450,821</u>
<u>\$ 6,388,077</u>	<u>\$ 119,826</u>	<u>\$ 1,640,972</u>	<u>\$ 399,333</u>	<u>\$ 3,781,086</u>	<u>\$ 1,663,134</u>	<u>\$ 653,517</u>	<u>\$ 761,618</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, 2021

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Municipal Road	Probate Court Conduct Business
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	4,218,966	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	200	-	5,650	-	3,624
Licenses and Permits	-	-	212,753	-	-
Fines and Forfeitures	-	-	66,009	-	-
Intergovernmental	-	-	14,402,302	799,752	-
Interest	-	-	196	-	-
Other	-	-	29,905	-	-
Total Revenues	<u>200</u>	<u>-</u>	<u>18,935,781</u>	<u>799,752</u>	<u>3,624</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	-	-	-	-	1,812
Public Safety	-	-	-	-	-
Public Works	-	-	16,835,172	511,425	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service:					
Principal Retirement	-	-	251,252	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>17,086,424</u>	<u>511,425</u>	<u>1,812</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>200</u>	<u>-</u>	<u>1,849,357</u>	<u>288,327</u>	<u>1,812</u>
Other Financing Sources (Uses)					
Transfers In	-	-	215,756	-	-
Net Change in Fund Balances	<u>200</u>	<u>-</u>	<u>2,065,113</u>	<u>288,327</u>	<u>1,812</u>
Fund Balances Beginning of Year	<u>51,326</u>	<u>428</u>	<u>6,241,455</u>	<u>2,487,857</u>	<u>2,423</u>
Fund Balances End of Year	<u>\$ 51,526</u>	<u>\$ 428</u>	<u>\$ 8,306,568</u>	<u>\$ 2,776,184</u>	<u>\$ 4,235</u>

Real Estate Assessment	Emergency Rental Assistance Grant	Law Library	BOE Special Election Fund	Probate Court Elder Justice Innovation Grant	Other Public Safety	Other	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 663,536
-	-	-	-	-	-	-	4,218,966
-	0	-	-	-	-	-	3,107,660
4,516,808	-	9,832	-	-	83,911	98,722	7,825,518
-	-	-	-	-	333,764	-	546,517
92	-	321,884	-	-	14,964	22,915	431,823
-	1,309,424	188,769	10,472	30,521	4,056,983	-	31,841,176
-	-	-	-	-	198	18	529
30,213	800	66,786	-	-	3,480	-	397,712
<u>4,547,113</u>	<u>1,310,224</u>	<u>587,271</u>	<u>10,472</u>	<u>30,521</u>	<u>4,493,300</u>	<u>121,655</u>	<u>49,033,437</u>
3,991,904	-	-	-	-	-	112,399	8,415,293
-	-	511,817	-	30,521	518,366	99,342	2,746,606
-	-	-	-	-	4,939,344	229,989	13,503,987
-	-	-	-	-	-	-	19,347,609
-	-	-	-	-	-	-	690,462
-	1,310,224	-	-	-	2,277	-	1,797,518
-	-	-	-	-	-	-	2,695
-	-	-	-	-	-	-	251,252
<u>3,991,904</u>	<u>1,310,224</u>	<u>511,817</u>	<u>-</u>	<u>30,521</u>	<u>5,459,987</u>	<u>441,730</u>	<u>46,755,422</u>
555,209	-	75,454	10,472	-	(966,687)	(320,075)	2,278,015
96,564	-	5,841	-	-	13,683	1,795	492,610
651,773	-	81,295	10,472	-	(953,004)	(318,280)	2,770,625
2,641,937	-	407,299	216,585	-	6,018,874	733,174	36,420,830
<u>\$ 3,293,710</u>	<u>\$ -</u>	<u>\$ 488,594</u>	<u>\$ 227,057</u>	<u>\$ -</u>	<u>\$ 5,065,870</u>	<u>\$ 414,894</u>	<u>\$ 39,191,455</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2021

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 339,136	\$ -	\$ 339,136
Interest	301	-	301
Total Revenues	<u>339,437</u>	<u>-</u>	<u>339,437</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	5,004	-	5,004
Debt Service:			
Principal Retirement	313,405	1,150,000	1,463,405
Interest and Fiscal Charges	75,564	391,331	466,895
Total Expenditures	<u>393,973</u>	<u>1,541,331</u>	<u>1,935,304</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(54,536)	(1,541,331)	(1,595,867)
Other Financing Sources			
Transfers In	-	1,541,331	1,541,331
Net Change in Fund Balances	(54,536)	-	(54,536)
Fund Balances Beginning of Year	<u>76,123</u>	<u>115,000</u>	<u>191,123</u>
Fund Balances End of Year	<u>\$ 21,587</u>	<u>\$ 115,000</u>	<u>\$ 136,587</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, 2021

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Revenues					
Revenue in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	87	-	-
Intergovernmental	-	-	-	4,200,142	-
Total Revenues	<u>-</u>	<u>-</u>	<u>87</u>	<u>4,200,142</u>	<u>-</u>
Expenditures					
Capital Outlay	-	-	-	4,195,247	4,735,158
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>87</u>	<u>4,895</u>	<u>(4,735,158)</u>
Other Financing Sources					
Proceeds from Sale of Capital Assets	-	-	-	-	8,000
Transfers In	-	-	-	-	5,000,000
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,008,000</u>
Net Change in Fund Balances	-	-	87	4,895	272,842
Fund Balances (Deficits) Beginning of Year	<u>6,775</u>	<u>14,382</u>	<u>18,283</u>	<u>(53,898)</u>	<u>12,738,602</u>
Fund Balances (Deficits) End of Year	<u>\$ 6,775</u>	<u>\$ 14,382</u>	<u>\$ 18,370</u>	<u>\$ (49,003)</u>	<u>\$ 13,011,444</u>

JFS Capital Projects	The Venue TIF	Total
\$ -	\$ 224,346	\$ 224,346
-	-	87
-	-	4,200,142
<u>-</u>	<u>224,346</u>	<u>4,424,575</u>
-	2,684	8,933,089
-	221,662	(4,508,514)
-	-	8,000
-	-	5,000,000
<u>-</u>	<u>-</u>	<u>5,008,000</u>
-	221,662	499,486
<u>292,060</u>	<u>589,503</u>	<u>13,605,707</u>
<u>\$ 292,060</u>	<u>\$ 811,165</u>	<u>\$ 14,105,193</u>

STARK COUNTY, OHIO

Fund Descriptions – Nonmajor Enterprise Funds

For the Year Ended December 31, 2021

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, 2021

	Enterprise Funds		
	Water	Sheriff's Webcheck	Total
Assets			
Current Assets			
Equity in Pooled Cash and Investments	\$ 856,312	\$ 292,870	\$ 1,149,182
Accounts Receivable	74,259	-	74,259
Total Current Assets	930,571	292,870	1,223,441
Noncurrent Assets			
Non-Depreciable Capital Assets	492,998	-	492,998
Depreciable Capital Assets, Net	5,073,301	-	5,073,301
Net OPEB Asset	21,963	-	21,963
Total Noncurrent Assets	5,588,262	-	5,588,262
Total Assets	6,518,833	292,870	6,811,703
Deferred Outflows of Resources			
Pension	35,735	-	35,735
OPEB	18,211	-	18,211
Total Deferred Outflows of Resources	53,946	-	53,946
Liabilities			
Current Liabilities			
Accounts Payable	69,938	2,876	72,814
Contracts Payable	291,334	-	291,334
Accrued Wages	9,332	-	9,332
Intergovernmental Payable	1,710	-	1,710
Compensated Absences Payable	7,061	-	7,061
Total Current Liabilities	379,375	2,876	382,251
Long-Term Liabilities			
Compensated Absences Payable - Net of Current Portion	16,724	-	16,724
Net Pension Liability	185,721	-	185,721
Total Long-Term Liabilities	202,445	-	202,445
Total Liabilities	581,820	2,876	584,696
Deferred Inflows of Resources			
Pension	82,387	-	82,387
OPEB	68,643	-	68,643
Total Deferred Inflows of Resources	151,030	-	151,030
Net Position			
Net Investment in Capital Assets	5,274,965	-	5,274,965
Unrestricted	564,964	289,994	854,958
Total Net Position	\$ 5,839,929	\$ 289,994	\$ 6,129,923

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2021

	Enterprise Funds		
	Water	Sheriff's Webcheck	Total
Operating Revenues			
Charges for Services	\$ 838,483	\$ 26,745	\$ 865,228
Other	1,838	-	1,838
Total Operating Revenues	<u>840,321</u>	<u>26,745</u>	<u>867,066</u>
Operating Expenses			
Personal Services	126,871	-	126,871
Contractual Services	459,831	163	459,994
Materials and Supplies	14,960	4,747	19,707
Depreciation	183,674	-	183,674
Other	17,066	16,249	33,315
Total Operating Expenses	<u>802,402</u>	<u>21,159</u>	<u>823,561</u>
Operating Income (Loss)	<u>37,919</u>	<u>5,586</u>	<u>43,505</u>
Non-Operating Revenues (Expenses)			
Loss on Sale of Fixed Assets	(432,579)	-	(432,579)
Intergovernmental	-	8,400	8,400
Total Non-Operating Revenues (Expenses)	<u>(432,579)</u>	<u>8,400</u>	<u>(424,179)</u>
Income (Loss) before Transfers	<u>(394,660)</u>	<u>13,986</u>	<u>(380,674)</u>
Transfers In	7,708	-	7,708
Change in Net Position	<u>(386,952)</u>	<u>13,986</u>	<u>(372,966)</u>
Net Position Beginning of Year	<u>6,226,881</u>	<u>276,008</u>	<u>6,502,889</u>
Net Position End of Year	<u>\$ 5,839,929</u>	<u>\$ 289,994</u>	<u>\$ 6,129,923</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2021

	Water	Sheriff's Webcheck	Total
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 836,915	\$ 26,745	\$ 863,660
Cash Received from Other Operating Receipts	1,838	-	1,838
Cash Payments to Employees for Services and Benefits	(223,755)	-	(223,755)
Cash Payments to Suppliers for Goods and Services	(14,960)	(4,747)	(19,707)
Cash Payments for Contractual Services	(457,171)	(163)	(457,334)
Other Cash Payments	(17,066)	(15,785)	(32,851)
Net Cash Provided by Operating Activities	<u>125,801</u>	<u>6,050</u>	<u>131,851</u>
Cash Flows from Noncapital Financing Activities			
Transfers In	7,708	-	7,708
Operating Grants	-	8,400	8,400
Net Cash Provided by Noncapital Financing Activities	<u>7,708</u>	<u>8,400</u>	<u>16,108</u>
Cash Flows from Capital and Related Financing Activities			
Payment for Capital Acquisitions	(201,664)	-	(201,664)
Net Increase (Decrease) in Cash and Investments	(68,155)	14,450	(53,705)
Cash and Investments Beginning of Year	<u>924,467</u>	<u>278,420</u>	<u>1,202,887</u>
Cash and Investments End of Year	<u>\$ 856,312</u>	<u>\$ 292,870</u>	<u>\$ 1,149,182</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
Operating Income (Loss)	\$ 37,919	\$ 5,586	\$ 43,505
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities			
Depreciation Expense	183,674	-	183,674
(Increase) Decrease in Assets:			
Accounts Receivable	(1,568)	-	(1,568)
Net OPEB Asset	(21,963)	-	(21,963)
Deferred Outflows - Pension/OPEB	61,413	-	61,413
Increase (Decrease) in Liabilities:			
Accounts Payable	2,660	2,876	5,536
Accrued Wages	201	-	201
Compensated Absences Payable	(778)	-	(778)
Intergovernmental Payable	37	(2,412)	(2,375)
Deferred Inflows - Pension/OPEB	69,203	-	69,203
Net Pension Liability	(45,775)	-	(45,775)
Net OPEB Liability	(159,222)	-	(159,222)
Net Cash Provided by Operating Activities	<u>\$ 125,801</u>	<u>\$ 6,050</u>	<u>\$ 131,851</u>

STARK COUNTY, OHIO

*Fund Descriptions – Internal Service Funds
For the Year Ended December 31, 2021*

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, 2021

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Current Assets			
Equity in Pooled Cash and Investments	\$ 6,879,764	\$ 3,148,904	\$ 10,028,668
Accounts Receivable	75,057	-	75,057
Intergovernmental Receivable	-	9,262	9,262
Prepaid Items	-	463,077	463,077
Total Current Assets	6,954,821	3,621,243	10,576,064
Noncurrent Assets:			
Net OPEB Asset	10,981	10,981	21,962
Total Assets	6,965,802	3,632,224	10,598,026
Deferred Outflows of Resources			
Pension	17,868	17,868	35,736
OPEB	8,739	8,739	17,478
Total Deferred Outflows of Resources	26,607	26,607	53,214
Liabilities			
Current Liabilities			
Accounts Payable	195,377	-	195,377
Accrued Wages	6,651	6,651	13,302
Intergovernmental Payable	1,133	11,672	12,805
Claims Payable	2,002,177	64,848	2,067,025
Total Current Liabilities	2,205,338	83,171	2,288,509
Long-Term Liabilities:			
Compensated Absences Payable - Net of Current Portion	15,291	15,291	30,582
Claims Payable - Net of Current Portion	-	372,353	372,353
Net Pension Liability	92,860	92,860	185,720
Total Long-Term Liabilities	108,151	480,504	588,655
Total Liabilities	2,313,489	563,675	2,877,164
Deferred Inflows of Resources			
Pension	69,861	41,194	111,055
OPEB	52,902	34,331	87,233
Total Deferred Inflows of Resources	122,763	75,525	198,288
Net Position			
Unrestricted	\$ 4,556,157	\$ 3,019,631	\$ 7,575,788

STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2021

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 25,566,333	\$ -	\$ 25,566,333
Other	939,621	64,306	1,003,927
Total Operating Revenues	26,505,954	64,306	26,570,260
Operating Expenses			
Personal Services	14,607	50,380	64,987
Contractual Services	2,023,440	671,121	2,694,561
Claims	24,704,105	-	24,704,105
Change in Workers Compensation Estimate	-	(74,910)	(74,910)
Other	10,380	181,417	191,797
Total Operating Expenses	26,752,532	828,008	27,580,540
Income (Loss) Before Transfers	(246,578)	(763,702)	(1,010,280)
Transfers In	7,523	-	7,523
Transfers Out	-	(4,470,397)	(4,470,397)
Change in Net Position	(239,055)	(5,234,099)	(5,473,154)
Net Position Beginning of Year	4,795,212	8,253,730	13,048,942
Net Position End of Year	\$ 4,556,157	\$ 3,019,631	\$ 7,575,788

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2021

	Self Insurance	Workers' Compensation	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 25,566,333	\$ -	\$ 25,566,333
Cash Received from Other Operating Receipts	1,015,774	55,044	1,070,818
Cash Payments to Employees for Services and Benefits	(177,690)	(129,459)	(307,149)
Cash Payments for Contractual Services	(1,836,188)	(546,660)	(2,382,848)
Cash Payments for Claims	(24,876,817)	-	(24,876,817)
Cash Payments for Other Operating Expenses	(10,380)	(181,417)	(191,797)
Net Cash Provided by (Used for) Operating Activities	(318,968)	(802,492)	(1,121,460)
Cash Flows from Noncapital Financing Activities			
Transfers In	7,523	-	7,523
Transfers Out	-	(4,470,397)	(4,470,397)
Net Cash Provided by (Used for) Noncapital Financing Activities	7,523	(4,470,397)	(4,462,874)
Net Increase (Decrease) in Cash and Investments	(311,445)	(5,272,889)	(5,584,334)
Cash and Investments Beginning of Year	7,191,209	8,421,793	15,613,002
Cash and Investments End of Year	\$ 6,879,764	\$ 3,148,904	\$ 10,028,668
Reconciliation of Operating Income (loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income	\$ (246,578)	\$ (763,702)	\$ (1,010,280)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Increase (Decrease) in Assets:			
Accounts Receivable	64,431	-	64,431
Intergovernmental Receivable	11,722	(9,262)	2,460
Prepays	-	123,047	123,047
Net OPEB Asset	(10,981)	(10,981)	(21,962)
Deferred Outflows - Pension/OPEB	4,077	4,077	8,154
Increase (Decrease) in Liabilities:			
Accounts Payable	187,252	(9,125)	178,127
Accrued Wages	(890)	(594)	(1,484)
Intergovernmental Payable	(78)	10,392	10,314
Claims Payable	(172,712)	(74,910)	(247,622)
Compensated Absences Payable	(6,482)	(2,409)	(8,891)
Deferred Inflows - Pension/OPEB	(46,230)	33,474	(12,756)
Net Pension Liability	(22,888)	(22,888)	(45,776)
Net OPEB Liability	(79,611)	(79,611)	(159,222)
Net Cash Provided by (Used for) Operating Activities	\$ (318,968)	\$ (802,492)	\$ (1,121,460)

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2021*

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, 2021

	<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, 2021

	Undivided Taxes	Fiscal Agent	Court and Miscellaneous Safety	Other Custodial	Total
Assets					
Equity in Pooled Cash and Investments	\$ 16,705,140	\$ 15,306,392	\$ 2,338,278	\$ 597,872	\$ 34,947,682
Cash and Investments in Segregated Accounts	-	-	3,606,602	-	3,606,602
Intergovernmental Receivable	13,536,751	8,242	-	-	13,544,993
Taxes Receivable	501,993,840	7,691,310	-	-	509,685,150
Special Assessments Receivable	15,146,779	-	-	-	15,146,779
Total Assets	<u>547,382,510</u>	<u>23,005,944</u>	<u>5,944,880</u>	<u>597,872</u>	<u>576,931,206</u>
Liabilities					
Intergovernmental Payable	30,346,544	-	4,939,828	597,872	35,884,244
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	445,557,528	6,992,575	-	-	452,550,103
Net Position					
Restricted for Individuals, Organizations and Other Governments	<u>\$ 71,478,438</u>	<u>\$ 16,013,369</u>	<u>\$ 1,005,052</u>	<u>\$ -</u>	<u>\$ 88,496,859</u>

STARK COUNTY, OHIO

Combining Statement of Changes in Net Position

Private Purpose Trust Funds

For the Year Ended December 31, 2021

	<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, 2021

	Undivided Taxes	Fiscal Agent	Court and Miscellaneous Safety	Other Custodial	Total
Additions					
Intergovernmental	\$ 74,164,724	\$ -	\$ 8,959	\$ -	\$ 74,173,683
Amounts Received as Fiscal Agent	-	37,370,197	-	-	37,370,197
Licenses, Permits & Fees for Other Governments	-	-	78,340,903	2,358,263	80,699,166
Fines & Forfeitures for Other Governments	-	-	13,057,864	-	13,057,864
Property Tax Collections for Other Governments	571,421,667	-	-	-	571,421,667
Special Assessment Collections For Other Governments	2,720,544	-	-	-	2,720,544
Sheriff Sale Collections for Other Governments	-	-	6,085,014	-	6,085,014
Amounts Received for Others	-	-	3,013,034	8	3,013,042
Other	-	-	1,658,080	-	1,658,080
Total Additions	648,306,935	37,370,197	102,163,854	2,358,271	790,199,257
Deductions					
Distributions as Fiscal Agent	-	35,936,137	-	-	35,936,137
Distributions of State Funds to Other Governments	76,763,819	-	8,959	-	76,772,778
Licenses, Permits & Fee Distributions to Other Governments	-	-	78,318,600	2,344,988	80,663,588
Fines & Forfeitures Distributions to Other Governments	-	-	13,200,378	-	13,200,378
Property Tax Distributions to Other Governments	559,339,054	-	-	-	559,339,054
Special Assessments Distributions to Other Governments	4,573,534	-	-	-	4,573,534
Sheriff Sale Distributions to Other Governments	-	-	5,599,724	-	5,599,724
Other Distributions	-	-	4,129,932	13,283	4,143,215
Total Deductions	640,676,407	35,936,137	101,257,593	2,358,271	780,228,408
Change in Net Position	7,630,528	1,434,060	906,261	-	9,970,849
Net Position Beginning of Year	63,847,910	14,579,309	98,791	-	78,526,010
Net Position End of Year	\$ 71,478,438	\$ 16,013,369	\$ 1,005,052	\$ -	\$ 88,496,859

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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 16,500,000	\$ 16,500,000	\$ 16,952,024	\$ 452,024
Charges for Services	10,815,000	10,815,000	15,117,915	4,302,915
Licenses and Permits	38,000	38,000	42,505	4,505
Fines and Forfeitures	400,000	400,000	392,423	(7,577)
Intergovernmental	10,260,000	10,260,000	11,700,163	1,440,163
Interest	1,500,000	1,500,000	1,606,015	106,015
Rentals	400,000	400,000	722,813	322,813
Other	500,000	500,000	612,393	112,393
Total Revenues	40,413,000	40,413,000	47,146,251	6,733,251
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	2,137,750	2,146,300	1,988,406	157,894
Materials and Supplies	46,049	46,049	32,264	13,785
Contractual Services	5,706,511	5,777,061	5,096,634	680,427
Capital Outlay	192,308	154,308	132,445	21,863
Other	3,150,486	3,289,042	3,127,393	161,649
Total Commissioners' Office	11,233,104	11,412,760	10,377,142	1,035,618
County Auditor				
Personal Services	1,068,100	995,100	976,269	18,831
Materials and Supplies	9,158	8,458	8,354	104
Contractual Services	451,593	529,293	485,993	43,300
Other	5,500	1,500	1,500	-
Total County Auditor	1,534,351	1,534,351	1,472,116	62,235
County Treasurer				
Personal Services	748,400	742,400	707,217	35,183
Materials and Supplies	13,349	8,349	6,859	1,490
Contractual Services	325,690	336,690	321,338	15,352
Capital Outlay	12,000	24,000	14,509	9,491
Other	8,095	8,095	6,710	1,385
Total County Treasurer	1,107,534	1,119,534	1,056,633	62,901
Recorder				
Personal Services	553,000	553,000	493,499	59,501
Materials and Supplies	3,004	3,004	466	2,538
Contractual Services	12,000	12,000	2,593	9,407
Capital Outlay	-	17,000	6,500	10,500
Total Recorder	568,004	585,004	503,058	81,946
Board of Elections				
Personal Services	1,600,800	1,644,110	1,412,918	231,192
Materials and Supplies	197,392	607,425	498,861	108,564
Contractual Services	1,338,779	1,091,617	1,044,777	46,840
Capital Outlay	159,770	165,710	165,710	-
Other	26,080	26,193	14,478	11,715
Total Board of Elections	3,322,821	3,535,055	3,136,744	398,311
Data Processing				
Personal Services	1,889,400	1,889,400	1,826,669	62,731
Materials and Supplies	86,603	86,603	34,184	52,419
Contractual Services	1,472,553	1,513,330	1,233,235	280,095
Capital Outlay	153,461	393,461	194,498	198,963
Other	35,134	35,134	28,827	6,307
Total Data Processing	3,637,151	3,917,928	3,317,413	600,515

(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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Buildings and Grounds Maintenance				
Personal Services	\$ 690,000	\$ 690,000	\$ 612,705	\$ 77,295
Materials and Supplies	1,064,909	1,064,909	983,329	81,580
Contractual Services	813,888	813,888	723,189	90,699
Capital Outlay	5,252	265,252	(2,980)	268,232
Other	200	200	-	200
Total Buildings and Grounds Maintenance	2,574,249	2,834,249	2,316,243	518,006
Total General Government - Legislative and Executive	23,977,214	24,938,881	22,179,349	2,759,532
General Government - Judicial				
Court of Appeals				
Materials and Supplies	109,225	109,225	94,852	14,373
Contractual Services	243,028	243,028	176,659	66,369
Capital Outlay	17,532	102,932	17,532	85,400
Other	41,816	41,816	10,100	31,716
Total Court of Appeals	411,601	497,001	299,143	197,858
Common Pleas Court				
Personal Services	4,292,399	4,422,379	4,254,346	168,033
Materials and Supplies	203,322	158,222	136,438	21,784
Contractual Services	811,962	812,297	803,268	9,029
Capital Outlay	44,806	117,530	114,885	2,645
Other	79,054	51,095	47,718	3,377
Total Common Pleas Court	5,431,543	5,561,523	5,356,655	204,868
Common Pleas Jury Commission				
Personal Services	153,001	153,021	151,724	1,297
Juvenile Court				
Personal Services	3,360,900	3,285,400	3,252,803	32,597
Materials and Supplies	48,290	36,421	32,640	3,781
Contractual Services	320,734	460,234	422,838	37,396
Capital Outlay	47,162	134,854	37,604	97,250
Other	24,430	14,407	12,500	1,907
Total Juvenile Court	3,801,516	3,931,316	3,758,385	172,931
Probate Court				
Personal Services	1,071,300	1,056,800	989,805	66,995
Materials and Supplies	25,073	27,573	27,566	7
Contractual Services	97,540	106,760	69,626	37,134
Capital Outlay	17,502	18,482	17,998	484
Other	9,072	10,872	4,197	6,675
Total Probate Court	1,220,487	1,220,487	1,109,192	111,295
Clerk of Courts				
Personal Services	2,030,605	2,030,605	1,958,277	72,328
Materials and Supplies	62,127	62,127	61,868	259
Contractual Services	267,683	267,683	266,703	980
Capital Outlay	29,858	45,953	45,953	-
Other	500	500	500	-
Total Clerk of Courts	2,390,773	2,406,868	2,333,301	73,567
Public Defender				
Other	500	500	315	185
Municipal Court				
Personal Services	377,974	377,974	303,243	74,731
Contractual Services	118,327	118,327	93,290	25,037
Total Municipal Court	496,301	496,301	396,533	99,768
Total General Government - Judicial	13,905,722	14,267,017	13,405,248	861,769

(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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety				
Sheriff				
Materials and Supplies	\$ 61,478	\$ 61,478	\$ 44,663	\$ 16,815
Contractual Services	478,693	478,693	341,974	136,719
Other	12	12	12	-
Total Sheriff	540,183	540,183	386,649	153,534
Coroner				
Personal Services	854,699	764,123	627,824	136,299
Materials and Supplies	28,431	28,831	20,837	7,994
Contractual Services	223,197	279,697	278,447	1,250
Capital Outlay	-	33,676	31,930	1,746
Other	5,000	5,000	3,556	1,444
Total Coroner	1,111,327	1,111,327	962,594	148,733
Total Public Safety	1,651,510	1,651,510	1,349,243	302,267
Human Services				
Veteran's Service Commission				
Personal Services	1,428,500	1,566,321	1,402,282	164,039
Materials and Supplies	65,859	65,859	61,447	4,412
Contractual Services	207,237	207,237	142,938	64,299
Capital Outlay	8,300	12,500	11,047	1,453
Other	914,363	776,542	190,390	586,152
Total Veteran's Service Commission	2,624,259	2,628,459	1,808,104	820,355
Total Human Services	2,624,259	2,628,459	1,808,104	820,355
Debt Service:				
Principal Retirement	1,541,832	501	-	501
Total Expenditures	43,700,537	43,486,368	38,741,944	4,744,424
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,287,537)	(3,073,368)	8,404,307	11,477,675
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	66,712	66,712
Transfers In	500,000	500,000	674,357	174,357
Transfers Out	-	(6,541,331)	(6,541,331)	-
Total Other Financing Sources (Uses)	500,000	(6,041,331)	(5,800,262)	241,069
Net Change in Fund Balance	(2,787,537)	(9,114,699)	2,604,045	11,718,744
Fund Balance at Beginning of Year	16,467,860	16,467,860	16,467,860	-
Prior Year Encumbrances Appropriated	4,072,233	4,072,233	4,072,233	-
Fund Balance at End of Year	\$ 17,752,556	\$ 11,425,394	\$ 23,144,138	\$ 11,718,744

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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 32,695,172	\$ 32,695,172	\$ 32,665,731	\$ (29,441)
Charges for Services	1,035,300	1,035,300	1,718,335	683,035
Intergovernmental	15,585,922	15,585,922	19,836,824	4,250,902
Other	1,715,264	1,715,264	1,735,487	20,223
Total Revenues	<u>51,031,658</u>	<u>51,031,658</u>	<u>55,956,377</u>	<u>4,924,719</u>
Expenditures				
Current:				
Health				
Personal Services	24,148,688	24,148,688	23,047,365	1,101,323
Materials and Supplies	1,459,977	1,428,462	975,088	453,374
Contractual Services	3,920,065	3,962,851	3,103,620	859,231
Capital Outlay	672,288	803,188	608,131	195,057
Other	23,831,354	23,689,183	22,632,109	1,057,074
Total Expenditures	<u>54,032,372</u>	<u>54,032,372</u>	<u>50,366,313</u>	<u>3,666,059</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(3,000,714)</u>	<u>(3,000,714)</u>	<u>5,590,064</u>	<u>8,590,778</u>
Other Financing Sources				
Transfers In	-	-	776,773	776,773
Net Change in Fund Balance	<u>(3,000,714)</u>	<u>(3,000,714)</u>	<u>6,366,837</u>	<u>9,367,551</u>
Fund Balance Beginning of Year	<u>52,501,722</u>	<u>52,501,722</u>	<u>52,501,722</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>1,141,798</u>	<u>1,141,798</u>	<u>1,141,798</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 50,642,806</u>	<u>\$ 50,642,806</u>	<u>\$ 60,010,357</u>	<u>\$ 9,367,551</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 6,377,811	\$ 6,377,811	\$ 6,485,535	\$ 107,724
Intergovernmental	21,484,001	21,484,001	25,006,949	3,522,948
Other	1,223,701	1,221,035	703,395	(517,640)
Total Revenues	<u>29,085,513</u>	<u>29,082,847</u>	<u>32,195,879</u>	<u>3,113,032</u>
Expenditures				
Current:				
Health				
Personal Services	4,003,209	4,171,209	4,156,401	14,808
Materials and Supplies	50,793	50,793	29,749	21,044
Contractual Services	29,096,121	28,096,121	27,689,579	406,542
Capital Outlay	56,993	56,993	55,886	1,107
Other	3,132,212	2,714,212	2,494,845	219,367
Total Expenditures	<u>36,339,328</u>	<u>35,089,328</u>	<u>34,426,460</u>	<u>662,868</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,253,815)	(6,006,481)	(2,230,581)	3,775,900
Other Financing Sources				
Transfers In	-	-	134,665	134,665
Net Change in Fund Balance	(7,253,815)	(6,006,481)	(2,095,916)	3,910,565
Fund Balance Beginning of Year	4,719,428	4,719,428	4,719,428	-
Prior Year Encumbrances Appropriated	5,732,345	5,732,345	5,732,345	-
Fund Balance End of Year	<u>\$ 3,197,958</u>	<u>\$ 4,445,292</u>	<u>\$ 8,355,857</u>	<u>\$ 3,910,565</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 12,135,000	\$ 12,135,000	\$ 11,723,985	\$ (411,015)
Charges for Services	-	-	1,313,748	1,313,748
Intergovernmental	15,217,000	15,217,000	20,225,746	5,008,746
Other	141,000	141,000	326,427	185,427
Total Revenues	27,493,000	27,493,000	33,589,906	6,096,906
Expenditures				
Current:				
Human Services				
Personal Services	5,647,908	5,606,908	5,298,874	308,034
Materials and Supplies	50,438	50,438	44,523	5,915
Contractual Services	8,434,418	8,444,418	8,389,976	54,442
Capital Outlay	60,000	60,000	23,173	36,827
Other	14,248,900	14,829,900	14,345,181	484,719
Total Expenditures	28,441,664	28,991,664	28,101,727	889,937
Excess (Deficiency) of Revenues Over (Under) Expenditures	(948,664)	(1,498,664)	5,488,179	6,986,843
Other Financing Uses				
Transfers In	-	-	168,429	168,429
Net Change in Fund Balance	(948,664)	(1,498,664)	5,656,608	7,155,272
Fund Balance Beginning of Year	17,656,476	17,656,476	17,656,476	-
Prior Year Encumbrances Appropriated	2,493,756	2,493,756	2,493,756	-
Fund Balance End of Year	\$ 19,201,568	\$ 18,651,568	\$ 25,806,840	\$ 7,155,272

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$ -	\$ -	\$ 125,145	\$ 125,145
Intergovernmental	37,600,000	37,600,000	35,594,668	(2,005,332)
Other	500,000	500,000	639,683	139,683
Total Revenues	38,100,000	38,100,000	36,359,496	(1,740,504)
Expenditures				
Current:				
Human Services				
Personal Services	29,545,210	29,145,210	27,738,067	1,407,143
Materials and Supplies	306,014	326,014	312,739	13,275
Contractual Services	7,778,203	8,678,203	8,636,863	41,340
Capital Outlay	100,000	100,000	26,273	73,727
Other	1,882,605	1,657,815	1,368,416	289,399
Total Expenditures	39,612,032	39,907,242	38,082,358	1,824,884
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,512,032)	(1,807,242)	(1,722,862)	84,380
Other Financing Sources				
Transfers In	-	-	928,773	928,773
Net Change in Fund Balance	(1,512,032)	(1,807,242)	(794,089)	1,013,153
Fund Balance Beginning of Year	451,021	451,021	451,021	-
Prior Year Encumbrances Appropriated	1,512,032	1,512,032	1,512,032	-
Fund Balance End of Year	\$ 451,021	\$ 155,811	\$ 1,168,964	\$ 1,013,153

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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Permissive Sales Tax	\$ 29,000,000	\$ 29,000,000	\$ 34,310,327	\$ 5,310,327
Charges for Services	-	-	113,720	113,720
Intergovernmental	-	-	6,903	6,903
Other	-	-	373,130	373,130
Total Revenues	29,000,000	29,000,000	34,804,080	5,804,080
Expenditures				
Current:				
General Government - Legislative and Executive				
Contractual Services	2,825,000	2,825,000	2,377,856	447,144
Capital Outlay	1,858,465	3,080,465	1,807,764	1,272,701
Total General Government - Legislative and Executive	4,683,465	5,905,465	4,185,620	1,719,845
General Government - Judicial				
Capital Outlay	-	240,014	232,828	7,186
Probate Court				
Capital Outlay	-	7,000	-	7,000
Total General Government - Judicial	-	247,014	232,828	14,186
Public Safety				
Prosecuting Attorney				
Personal Services	4,372,200	4,469,781	4,352,147	117,634
Materials and Supplies	40,000	40,000	39,333	667
Contractual Services	100,000	100,000	77,545	22,455
Capital Outlay	-	33,926	29,111	4,815
Other	218,500	120,919	120,919	-
Total Prosecuting Attorney	4,730,700	4,764,626	4,619,055	145,571
Public Defender				
Personal Services	2,147,300	2,101,450	2,089,614	11,836
Materials and Supplies	10,287	52,787	49,272	3,515
Contractual Services	16,067	23,417	20,217	3,200
Other	23,130	19,130	17,045	2,085
Total Public Defender	2,196,784	2,196,784	2,176,148	20,636
Sheriff				
Personal Services	18,363,100	17,993,100	12,931,282	5,061,818
Materials and Supplies	1,277,815	1,352,815	1,334,801	18,014
Contractual Services	4,108,892	4,033,892	3,957,830	76,062
Capital Outlay	538,865	1,765,029	1,722,209	42,820
Other	194,337	194,337	162,360	31,977
Total Sheriff	24,483,009	25,339,173	20,108,482	5,230,691
Total Public Safety	31,410,493	32,300,583	26,903,685	5,396,898
Total Expenditures	36,093,958	38,453,062	31,322,133	7,130,929
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,093,958)	(9,453,062)	3,481,947	12,935,009
Other Financing Sources				
Transfers In	-	826,538	826,538	-
Net Change in Fund Balance	(7,093,958)	(8,626,524)	4,308,485	12,935,009
Fund Balance Beginning of Year	17,715,104	17,715,104	17,715,104	-
Prior Year Encumbrances Appropriated	1,959,657	1,959,657	1,959,657	-
Fund Balance End of Year	\$ 12,580,803	\$ 11,048,237	\$ 23,983,246	\$ 12,935,009

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis) - ARP State and Local LFR Funds
 For the Year Ended December 31, 2021

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$ -	\$ 35,992,936	\$ 35,992,936	\$ -
Interest	-	-	6,137	6,137
Total Revenues	-	35,992,936	35,999,073	6,137
Expenditures				
Current:				
<i>General Government - Legislative and Executive</i>				
Contractual Services	-	20,000	20,000	-
Net Change in Fund Balance	-	35,972,936	35,979,073	6,137
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	\$ 35,972,936	\$ 35,979,073	\$ 6,137

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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 29,000,000	\$ 29,075,879	\$ 75,879
Other Operating Revenues	-	164,568	164,568
Total Revenues	29,000,000	29,240,447	240,447
Expenses			
Personal Services	6,634,000	6,217,324	416,676
Contractual Services	17,271,059	13,875,318	3,395,741
Materials and Supplies	1,552,161	1,537,886	14,275
Other Operating Expenses	153,990	148,505	5,485
Capital Outlay	12,391,493	8,013,179	4,378,314
Total Expenses	38,002,703	29,792,212	8,210,491
Operating Income (Loss)	(9,002,703)	(551,765)	8,450,938
Non-Operating Revenues (Expenses)			
Principal Retirement	(4,801,778)	(4,500,939)	300,839
Interest and Fiscal Charges	(1,147,799)	(1,349,646)	(201,847)
Capital Contributions	-	269,891	269,891
Special Assessments	77,395	328,731	251,336
Advances Out	(708)	(708)	-
Transfers In	-	204,793	204,793
Total Non-Operating Revenues (Expenses)	(5,872,890)	(5,047,878)	825,012
Change in Fund Equity	(14,875,593)	(5,599,643)	9,275,950
Fund Equity Beginning of Year	27,857,393	27,857,393	-
Prior Year Encumbrances Appropriated	6,546,585	6,546,585	-
Fund Equity End of Year	\$ 19,528,385	\$ 28,804,335	\$ 9,275,950

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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,400,000	\$ 2,641,803	\$ 241,803
Expenditures			
Current:			
General Government - Judicial			
Personal Services	2,082,299	1,987,758	94,541
Materials and Supplies	79,707	54,829	24,878
Contractual Services	334,920	283,992	50,928
Capital Outlay	130,983	77,360	53,623
Other	12,322	10,313	2,009
Total Expenditures	<u>2,640,231</u>	<u>2,414,252</u>	<u>225,979</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(240,231)	227,551	467,782
Other Financing Sources			
Transfers In	-	53,000	53,000
Net Change in Fund Balance	(240,231)	280,551	520,782
Fund Balance Beginning of Year	2,724,741	2,724,741	-
Prior Year Encumbrances Appropriated	<u>21,933</u>	<u>21,933</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,506,443</u>	<u>\$ 3,027,225</u>	<u>\$ 520,782</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, 2021

	<i>Recorder's Equipment</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 350,000	\$ 463,831	\$ 113,831
Other	-	-	-
Total Revenues	<u>350,000</u>	<u>463,831</u>	<u>113,831</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	164,300	12,435	151,865
Materials and Supplies	27,062	15,424	11,638
Contractual Services	245,088	216,900	28,188
Capital Outlay	25,000	17,073	7,927
Other	3,000	1,329	1,671
Total Expenditures	<u>464,450</u>	<u>263,161</u>	<u>201,289</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(114,450)	200,670	315,120
Other Financing Sources			
Proceeds from Sale of Capital Assets	-	1,000	1,000
Transfers In	-	4,582	4,582
Total Other Financing Sources	<u>-</u>	<u>5,582</u>	<u>5,582</u>
Net Change in Fund Balance	(114,450)	206,252	320,702
Fund Balance Beginning of Year	174,899	174,899	-
Prior Year Encumbrances Appropriated	14,450	14,450	-
Fund Balance End of Year	<u>\$ 74,899</u>	<u>\$ 395,601</u>	<u>\$ 320,702</u>

	<i>Unclaimed Money</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$ -	\$ 293,361	\$ 293,361
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	180,000	180,000	-
Net Change in Fund Balance	(180,000)	113,361	293,361
Fund Balance Beginning of Year	1,724,990	1,724,990	-
Fund Balance End of Year	<u>\$ 1,544,990</u>	<u>\$ 1,838,351</u>	<u>\$ 293,361</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 940,000	\$ 1,192,622	\$ 252,622
Other	-	19,536	19,536
Total Revenues	<u>940,000</u>	<u>1,212,158</u>	<u>272,158</u>
Expenditures			
Current:			
Public Safety			
Personal Services	735,000	698,245	36,755
Materials and Supplies	23,307	17,896	5,411
Contractual Services	175,155	153,785	21,370
Capital Outlay	30,281	28,966	1,315
Other	3,237	1,243	1,994
Total Expenditures	<u>966,980</u>	<u>900,135</u>	<u>66,845</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(26,980)</u>	<u>312,023</u>	<u>339,003</u>
Other Financing Source			
Transfers In	-	22,108	22,108
Net Change in Fund Balance	(26,980)	334,131	361,111
Fund Balance Beginning of Year	1,559,694	1,559,694	-
Prior Year Encumbrances Appropriated	<u>26,980</u>	<u>26,980</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,559,694</u>	<u>\$ 1,920,805</u>	<u>\$ 361,111</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 4,700,000	\$ 4,722,764	\$ 22,764
Intergovernmental	688,000	456,490	(231,510)
Other	6,000	21,520	15,520
Total Revenues	5,394,000	5,200,774	(193,226)
Expenditures			
Current:			
Public Safety			
Personal Services	5,372,700	5,103,600	269,100
Materials and Supplies	119,121	86,431	32,690
Contractual Services	515,375	365,092	150,283
Capital Outlay	83,100	53,100	30,000
Other	5,000	5,000	-
Total Expenditures	6,095,296	5,613,223	482,073
Excess (Deficiency) of Revenues Over (Under) Expenditures	(701,296)	(412,449)	288,847
Other Financing Source			
Transfers In	-	168,538	168,538
Net Change in Fund Balance	(701,296)	(243,911)	457,385
Fund Balance Beginning of Year	3,482,079	3,482,079	-
Prior Year Encumbrances Appropriated	111,597	111,597	-
Fund Balance End of Year	\$ 2,892,380	\$ 3,349,765	\$ 457,385

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2021

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

	<i>Forfeiture of Subdivision Bond</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<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, 2021

	Victim Assistance		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 270,513	\$ 271,491	\$ 978
Expenditures			
Current:			
Human Services			
Prosecuting Attorney			
Personal Services	257,945	257,945	-
Sheriff			
Personal Services	28,430	18,077	10,353
Materials and Supplies	161	-	161
Total Sheriff	28,591	18,077	10,514
Total Expenditures	286,536	276,022	10,514
Net Change in Fund Balance	(16,023)	(4,531)	11,492
Fund Balance Beginning of Year	102,230	102,230	-
Fund Balance End of Year	\$ 86,207	\$ 97,699	\$ 11,492
	Youth Services		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 2,166,501	\$ 2,122,807	\$ (43,694)
Other	-	11	11
Total Revenues	2,166,501	2,122,818	(43,683)
Expenditures			
Current:			
Public Safety			
Personal Services	1,717,433	1,379,633	337,800
Materials and Supplies	56,215	22,119	34,096
Contractual Services	1,057,637	1,001,496	56,141
Other	109,673	34,673	75,000
Total Expenditures	2,940,958	2,437,921	503,037
Excess (Deficiency) of Revenues Over (Under) Expenditures	(774,457)	(315,103)	459,354
Other Financing Sources (Uses)			
Transfers In	-	46,839	46,839
Net Change in Fund Balance	(774,457)	(268,264)	506,193
Fund Balance Beginning of Year	792,080	792,080	-
Prior Year Encumbrances Appropriated	368,124	368,124	-
Fund Balance End of Year	\$ 385,747	\$ 891,940	\$ 506,193

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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Current:			
General Government - Legislative and Executive			
Materials and Supplies	\$ 22,702	\$ 22,702	\$ -
Contractual Services	225,217	225,217	-
Capital Outlay	96,494	96,494	-
Other	177,916	177,916	-
Total General Government - Legislative and Executive	522,329	522,329	-
General Government - Judicial			
Personal Services	1,792	1,792	-
Materials and Supplies	47,303	47,303	-
Contractual Services	212,539	212,539	-
Total General Government - Judicial	261,634	261,634	-
Public Safety			
Personal Services	3,916,966	3,916,966	-
Materials and Supplies	106,103	106,103	-
Contractual Services	152,393	152,393	-
Capital Outlay	363,419	363,419	-
Total Public Safety	4,538,881	4,538,881	-
Public Works			
Personal Services	10,707	10,707	-
Health			
Personal Services	55,152	55,152	-
Total Expenditures	5,388,703	5,388,703	-
Net Change in Fund Balance	(5,388,703)	(5,388,703)	-
Fund Balance at Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	5,388,703	5,388,703	-
Fund Balance at End of Year	\$ -	\$ -	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2021

	Pass Through Grants		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 73,321	\$ 72,113	\$ (1,208)
Expenditures			
Current			
Public Safety			
Other	73,321	73,321	-
Net Change in Fund Balance	-	(1,208)	(1,208)
Fund Balance Beginning of Year	40,408	40,408	-
Fund Balance End of Year	\$ 40,408	\$ 39,200	\$ (1,208)

	HOME Program		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 2,537,161	\$ 463,823	\$ (2,073,338)
Other	-	140,384	140,384
Total Revenues	2,537,161	604,207	(1,932,954)
Expenditures			
Current:			
Public Works			
Contractual Services	2,606,994	1,310,349	1,296,645
Net Change in Fund Balance	(69,833)	(706,142)	(636,309)
Fund Deficit Beginning of Year	(151,743)	(151,743)	-
Prior Year Encumbrances Appropriated	221,576	221,576	-
Fund Deficit End of Year	\$ -	\$ (636,309)	\$ (636,309)

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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 575,000	\$ 663,536	\$ 88,536
Intergovernmental	825,000	917,606	92,606
Other	-	3,002	3,002
Total Revenues	<u>1,400,000</u>	<u>1,584,144</u>	<u>184,144</u>
Expenditures			
Current:			
Public Safety			
Personal Services	820,000	542,856	277,144
Materials and Supplies	49,907	27,087	22,820
Contractual Services	695,019	652,474	42,545
Capital Outlay	1,840,142	1,820,785	19,357
Other	26,761	18,682	8,079
Total Expenditures	<u>3,431,829</u>	<u>3,061,884</u>	<u>369,945</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,031,829)	(1,477,740)	554,089
Other Financing Sources			
Transfers In	-	4,141	4,141
Net Change in Fund Balance	(2,031,829)	(1,473,599)	558,230
Fund Balance Beginning of Year	5,627,887	5,627,887	-
Prior Year Encumbrances Appropriated	<u>1,031,457</u>	<u>1,031,457</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 4,627,515</u>	<u>\$ 5,185,745</u>	<u>\$ 558,230</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, 2021

	<i>Child Assault Prosecution</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 328,821	\$ 328,821	\$ -
Expenditures			
Current:			
Human Services			
Personal Services	328,821	208,995	119,826
Net Change in Fund Balance	-	119,826	119,826
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ 119,826	\$ 119,826

	<i>Community Development</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 925	\$ 925
Intergovernmental	6,609,638	1,815,360	(4,794,278)
Interest	-	117	117
Other	-	135,430	135,430
Total Revenues	6,609,638	1,951,832	(4,657,806)
Expenditures			
Current:			
Public Works			
Contractual Services	6,532,405	3,766,071	2,766,334
Capital Outlay	35,000	-	35,000
Other	120,700	666	120,034
Total Expenditures	6,688,105	3,766,737	2,921,368
Net Change in Fund Balance	(78,467)	(1,814,905)	(1,736,438)
Fund Balance Beginning of Year	(881,123)	(881,123)	-
Prior Year Encumbrances Appropriated	1,021,682	1,021,682	-
Fund Balance End of Year	\$ 62,092	\$ (1,674,346)	\$ (1,736,438)

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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 37,500	\$ 7,281	\$ (30,219)
Intergovernmental	-	45,915	45,915
Total Revenues	<u>37,500</u>	<u>53,196</u>	<u>15,696</u>
Expenditures			
Current:			
Public Safety			
Personal Services	103,000	22,641	80,359
Materials and Supplies	12,899	-	12,899
Contractual Services	15,111	500	14,611
Other	12,500	-	12,500
Total Expenditures	<u>143,510</u>	<u>23,141</u>	<u>120,369</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(106,010)	30,055	136,065
Other Financing Sources			
Transfers In	-	1,576	1,576
Net Change in Fund Balance	(106,010)	31,631	137,641
Fund Balance Beginning of Year	365,393	365,393	-
Prior Year Encumbrances Appropriated	<u>3,010</u>	<u>3,010</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 262,393</u>	<u>\$ 400,034</u>	<u>\$ 137,641</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis) - Computer Technology
 For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,756,000	\$ 1,336,553	\$ (419,447)
Intergovernmental	57,326	173,729	116,403
Other	95,000	48,307	(46,693)
Total Revenues	<u>1,908,326</u>	<u>1,558,589</u>	<u>(349,737)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,153,427	824,059	329,368
Materials and Supplies	137,525	41,500	96,025
Contractual Services	862,234	448,359	413,875
Capital Outlay	228,059	166,555	61,504
Other	247,711	176,929	70,782
Total Expenditures	<u>2,628,956</u>	<u>1,657,402</u>	<u>971,554</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(720,630)	(98,813)	621,817
Other Financing Sources (Uses)			
Advances Out	(50,000)	(50,000)	-
Transfers In	-	82,535	82,535
Total Financing Sources (Uses)	<u>(50,000)</u>	<u>32,535</u>	<u>82,535</u>
Net Change in Fund Balance	(770,630)	(66,278)	704,352
Fund Balance Beginning of Year	2,960,423	2,960,423	-
Prior Year Encumbrances Appropriated	<u>304,960</u>	<u>304,960</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,494,753</u>	<u>\$ 3,199,105</u>	<u>\$ 704,352</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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 150,000	\$ 991,703	\$ 841,703
Intergovernmental	492,250	75,750	(416,500)
Other	50,000	157,721	107,721
Total Revenues	<u>692,250</u>	<u>1,225,174</u>	<u>532,924</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	908,250	802,312	105,938
Materials and Supplies	11,567	1,967	9,600
Contractual Services	321,273	197,240	124,033
Capital Outlay	6,000	2,327	3,673
Other	484,636	18,275	466,361
Total Expenditures	<u>1,731,726</u>	<u>1,022,121</u>	<u>709,605</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,039,476)	203,053	1,242,529
Other Financing Sources			
Transfers In	-	11,134	11,134
Net Change in Fund Balance	(1,039,476)	214,187	1,253,663
Fund Balance Beginning of Year	1,371,586	1,371,586	-
Prior Year Encumbrances Appropriated	42,132	42,132	-
Fund Balance End of Year	<u>\$ 374,242</u>	<u>\$ 1,627,905</u>	<u>\$ 1,253,663</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, 2021

	<i>Dog and Kennel</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Charges for Services	\$ 840,000	\$ 728,427	\$ (111,573)
Fines and Forfeitures	6,500	5,959	(541)
Other	19,500	56,755	37,255
<i>Total Revenues</i>	866,000	791,141	(74,859)
<i>Expenditures</i>			
Current:			
Health:			
Personal Services	364,000	354,556	9,444
Materials and Supplies	134,698	118,370	16,328
Contractual Services	248,581	246,617	1,964
Capital Outlay	34,639	12,434	22,205
Other	5,198	2,000	3,198
<i>Total Expenditures</i>	787,116	733,977	53,139
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	78,884	57,164	(21,720)
<i>Other Financing Sources</i>			
Transfers In	-	12,746	12,746
<i>Net Change in Fund Balance</i>	78,884	69,910	(8,974)
<i>Fund Balance Beginning of Year</i>	448,537	448,537	-
<i>Prior Year Encumbrances Appropriated</i>	64,617	64,617	-
<i>Fund Balance End of Year</i>	\$ 592,038	\$ 583,064	\$ (8,974)

	<i>Motel Tax</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Property Taxes	\$ 4,000,000	\$ 2,802,202	\$ (1,197,798)
<i>Expenditures</i>			
Current:			
General Government - Legislative and Executive			
Other	4,000,000	2,796,863	1,203,137
<i>Net Change in Fund Balance</i>	-	5,339	5,339
<i>Fund Balance Beginning of Year</i>	10,121	10,121	-
<i>Fund Balance End of Year</i>	\$ 10,121	\$ 15,460	\$ 5,339

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2021

	Immobilization and Impoundment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,000	\$ 200	\$ (800)
Net Change in Fund Balance	1,000	200	(800)
Fund Balance Beginning of Year	51,326	51,326	-
Fund Balance End of Year	<u>\$ 52,326</u>	<u>\$ 51,526</u>	<u>\$ (800)</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Tax	\$ 4,000,000	\$ 4,218,966	\$ 218,966
Charges for Services	5,000	5,650	650
Licenses and Permits	100,000	216,553	116,553
Fines and Forfeitures	65,000	62,831	(2,169)
Intergovernmental	14,035,000	14,388,794	353,794
Interest	4,000	196	(3,804)
Other	33,630	34,733	1,103
Total Revenues	<u>18,242,630</u>	<u>18,927,723</u>	<u>685,093</u>
Expenditures			
Current:			
Public Works			
Personal Services	6,430,000	6,032,826	397,174
Materials and Supplies	2,482,195	2,415,846	66,349
Contractual Services	2,170,586	2,034,041	136,545
Capital Outlay	10,782,712	10,712,983	69,729
Other	93,653	76,239	17,414
Total Public Works	<u>21,959,146</u>	<u>21,271,935</u>	<u>687,211</u>
Debt Service			
Principal Retirement	251,252	251,252	-
Total Expenditures	<u>22,210,398</u>	<u>21,523,187</u>	<u>687,211</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,967,768)	(2,595,464)	1,372,304
Other Financing Sources			
Transfers In	<u>215,756</u>	<u>215,756</u>	<u>-</u>
Net Change in Fund Balance	(3,752,012)	(2,379,708)	1,372,304
Fund Balance Beginning of Year	718,715	718,715	-
Prior Year Encumbrances Appropriated	<u>3,575,398</u>	<u>3,575,398</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 542,101</u>	<u>\$ 1,914,405</u>	<u>\$ 1,372,304</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, 2021

	Municipal Road		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 700,000	\$ 788,572	\$ 88,572
Expenditures			
Current:			
Public Works			
Contractual Services	21,703	21,703	-
Capital Outlay	2,342,911	2,337,934	4,977
Total Expenditures	2,364,614	2,359,637	4,977
Net Change in Fund Balance	(1,664,614)	(1,571,065)	93,549
Fund Balance Beginning of Year	1,234,225	1,234,225	-
Prior Year Encumbrances Appropriated	1,192,614	1,192,614	-
Fund Balance End of Year	\$ 762,225	\$ 855,774	\$ 93,549

	Probate Court Conduct of Business		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 5,500	\$ 3,624	\$ (1,876)
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	2,171	1,867	304
Contractual Services	2,079	614	1,465
Capital Outlay	500	-	500
Other	1,112	-	1,112
Total Expenditures	5,862	2,481	3,381
Net Change in Fund Balance	(362)	1,143	1,505
Fund Balance Beginning of Year	2,064	2,064	-
Prior Year Encumbrances Appropriated	362	362	-
Fund Balance End of Year	\$ 2,064	\$ 3,569	\$ 1,505

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2021

	<i>Real Estate Assessment</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,975,000	\$ 4,570,815	\$ 595,815
Intergovernmental	-	92	92
Other	25,000	30,213	5,213
Total Revenues	4,000,000	4,601,120	601,120
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	3,305,270	3,288,645	16,625
Materials and Supplies	44,772	17,382	27,390
Contractual Services	892,517	680,949	211,568
Capital Outlay	22,200	2,725	19,475
Other	125,045	61,568	63,477
Total Expenditures	4,389,804	4,051,269	338,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	(389,804)	549,851	939,655
Other Financing Sources			
Transfers In	-	96,564	96,564
Net Change in Fund Balance	(389,804)	646,415	1,036,219
Fund Balance Beginning of Year	2,586,706	2,586,706	-
Prior Year Encumbrances Appropriated	113,805	113,805	-
Fund Balance End of Year	\$ 2,310,707	\$ 3,346,926	\$ 1,036,219
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	84,565	83,494	1,071
Materials and Supplies	14,566	14,131	435
Total Expenditures	99,131	97,625	1,506
Net Change in Fund Balance	(4,131)	(2,625)	1,506
Fund Balance Beginning of Year	15,941	15,941	-
Prior Year Encumbrances Appropriated	8,131	8,131	-
Fund Balance End of Year	\$ 19,941	\$ 21,447	\$ 1,506

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2021

	Adult Probation		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 40,000	\$ 37,401	\$ (2,599)
Intergovernmental	2,753,021	2,589,202	(163,819)
Other	-	1,334	1,334
Total Revenues	2,793,021	2,627,937	(165,084)
Expenditures			
Current:			
Public Safety			
Personal Services	2,620,993	1,869,589	751,404
Materials and Supplies	330,909	283,871	47,038
Contractual Services	1,097,442	1,038,906	58,536
Capital Outlay	120,089	120,089	-
Other	65,008	48,029	16,979
Total Expenditures	4,234,441	3,360,484	873,957
Net Change in Fund Balance	(1,441,420)	(732,547)	708,873
Fund Balance Beginning of Year	1,711,905	1,711,905	-
Prior Year Encumbrances Appropriated	66,352	66,352	-
Fund Balance End of Year	\$ 336,837	\$ 1,045,710	\$ 708,873

	Emergency Rental Assistance		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 11,063,000	\$ 11,063,000	\$ -
Other	-	800	800
Total Revenues	11,063,000	11,063,800	800
Expenditures			
Current:			
Human Services			
Personal Services	600,000	57,871	542,129
Materials and Supplies	50,000	47,564	2,436
Contractual Services	50,000	50,000	-
Other	10,300,000	10,300,000	-
Total Expenditures	11,000,000	10,455,435	544,565
Net Change in Fund Balance	63,000	608,365	545,365
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ 63,000	\$ 608,365	\$ 545,365

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2021

	Day Reporting		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 33,000	\$ 35,162	\$ 2,162
Expenditures			
Current:			
Public Safety			
Contractual Services	33,000	-	33,000
Net Change in Fund Balance	-	35,162	35,162
Fund Balance Beginning of Year	29,502	29,502	-
Fund Balance End of Year	\$ 29,502	\$ 64,664	\$ 35,162

	Bureau of Justice Assistance Block Grant		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Intergovernmental	\$ 344,834	\$ 411,128	\$ 66,294
Interest	32	34	2
Total Revenues	344,866	411,162	66,296
Expenditures			
Current:			
Public Safety			
Personal Services	122,414	27,345	95,069
Materials and Supplies	65,838	50,838	15,000
Contractual Services	211,245	72,816	138,429
Capital Outlay	58,176	48,911	9,265
Other	17,891	17,891	-
Total Expenditures	475,564	217,801	257,763
Net Change in Fund Balance	(130,698)	193,361	324,059
Fund Balance Beginning of Year	643,782	643,782	-
Fund Balance End of Year	\$ 513,084	\$ 837,143	\$ 324,059

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2021

	Disaster Services - HAZMAT		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 3,000	\$ 2,968	\$ (32)
Intergovernmental	80,000	80,000	-
Total Revenues	83,000	82,968	(32)
Expenditures			
Current:			
Public Safety			
Materials and Supplies	38,769	29,065	9,704
Contractual Services	36,848	13,477	23,371
Other	32,068	17,068	15,000
Total Expenditures	107,685	59,610	48,075
Net Change in Fund Balance	(24,685)	23,358	48,043
Fund Balance Beginning of Year	132,983	132,983	-
Prior Year Encumbrances Appropriated	24,685	24,685	-
Fund Balance End of Year	\$ 132,983	\$ 181,026	\$ 48,043

	House Arrest		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 2,697	\$ 2,697
Expenditures			
Current:			
Public Safety			
Contractual Services	30,142	24,000	6,142
Net Change in Fund Balance	(30,142)	(21,303)	8,839
Fund Balance Beginning of Year	251,932	251,932	-
Prior Year Encumbrances Appropriated	6,142	6,142	-
Fund Balance End of Year	\$ 227,932	\$ 236,771	\$ 8,839

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2021

	<i>State Probation Supervision Fees</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,700	\$ 4,954	\$ 1,254
Expenditures			
Current:			
Public Safety			
Materials and Supplies	17,600	2,710	14,890
Contractual Services	78,000	72,750	5,250
Capital Outlay	28,798	9,798	19,000
Other	7,580	6,792	788
Total Expenditures	131,978	92,050	39,928
Excess (Deficiency) of Revenues Over (Under) Expenditures	(128,278)	(87,096)	41,182
Other Financing Sources			
Transfers In	-	460	460
Net Change in Fund Balance	(128,278)	(86,636)	41,642
Fund Balance Beginning of Year	128,637	128,637	-
Prior Year Encumbrances Appropriated	10,478	10,478	-
Fund Balance End of Year	\$ 10,837	\$ 52,479	\$ 41,642

	<i>Indigent Drivers</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 2,500	\$ 6,125	\$ 3,625
Expenditures			
Current			
General Government - Judicial			
Contractual Services	1,500	500	1,000
Net Change in Fund Balance	1,000	5,625	4,625
Fund Balance Beginning of Year	15,038	15,038	-
Fund Balance End of Year	\$ 16,038	\$ 20,663	\$ 4,625

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2021

	Enforcement and Education		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 4,000	\$ 308	\$ (3,692)
Expenditures			
Current:			
Public Safety			
Materials and Supplies	2,000	-	2,000
Net Change in Fund Balance	2,000	308	(1,692)
Fund Balance Beginning of Year	29,598	29,598	-
Fund Balance End of Year	\$ 31,598	\$ 29,906	\$ (1,692)

	Violence Prevention		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 220,317	\$ 204,246	\$ (16,071)
Expenditures			
Current:			
Public Safety			
Personal Services	281,563	236,082	45,481
Materials and Supplies	1,857	-	1,857
Total Expenditures	283,420	236,082	47,338
Net Change in Fund Balance	(63,103)	(31,836)	31,267
Fund Balance Beginning of Year	68,958	68,958	-
Fund Balance End of Year	\$ 5,855	\$ 37,122	\$ 31,267

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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Revenues			
Charges for Services	\$ 120,000	\$ -	\$ (120,000)
Expenditures			
Current:			
Public Safety			
Personal Services	17,500	-	17,500
Contractual Services	241,200	27,800	213,400
Total Expenditures	<u>258,700</u>	<u>27,800</u>	<u>230,900</u>
Net Change in Fund Balance	(138,700)	(27,800)	110,900
Fund Balance Beginning of Year	337,121	337,121	-
Prior Year Encumbrances Appropriated	<u>83,700</u>	<u>83,700</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 282,121</u>	<u>\$ 393,021</u>	<u>\$ 110,900</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, 2021

Emergency Preparedness Grant			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 378,529	\$ 253,531	\$ (124,998)
Expenditures			
Current:			
Public Safety			
Personal Services	328,400	313,178	15,222
Materials and Supplies	24,212	4,783	19,429
Contractual Services	43,711	27,417	16,294
Capital Outlay	18,000	15,936	2,064
Other	21,250	15,574	5,676
Total Expenditures	435,573	376,888	58,685
Excess (Deficiency) of Revenues Over (Under) Expenditures	(57,044)	(123,357)	(66,313)
Other Financing Sources			
Transfers In	-	8,912	8,912
Net Change in Fund Balance	(57,044)	(114,445)	(57,401)
Fund Balance Beginning of Year	328,863	328,863	-
Prior Year Encumbrances Appropriated	9,423	9,423	-
Fund Balance End of Year	\$ 281,242	\$ 223,841	\$ (57,401)
Juvenile Justice			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 425,000	\$ 414,320	\$ (10,680)
Other	5,500	2,146	(3,354)
Total Revenues	430,500	416,466	(14,034)
Expenditures			
Current:			
General Government - Judicial			
Juvenile Justice Grants			
Personal Services	122,740	100,408	22,332
Materials and Supplies	10,946	9,212	1,734
Contractual Services	845,190	701,111	144,079
Capital Outlay	2,000	-	2,000
Other	13,019	10,466	2,553
Total Expenditures	993,895	821,197	172,698
Excess (Deficiency) of Revenues Over (Under) Expenditures	(563,395)	(404,731)	158,664
Other Financing Sources			
Advances In	50,000	50,000	-
Transfers In	-	4,311	4,311
Total Other Financing Uses	50,000	54,311	4,311
Net Change In Fund Balance	(513,395)	(350,420)	162,975
Fund Balance Beginning of Year	412,041	412,041	-
Prior Year Encumbrances Appropriated	273,395	273,395	-
Fund Balance End of Year	\$ 172,041	\$ 335,016	\$ 162,975

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, 2021

	Final Budget	Actual	Variance Favorable Positive (Negative)
Revenues			
Charges for Services	\$ 9,000	\$ 10,857	\$ 1,857
Fines and Forfeitures	290,000	321,550	31,550
Intergovernmental	188,000	188,769	769
Other	55,000	66,786	11,786
Total Revenues	<u>542,000</u>	<u>587,962</u>	<u>45,962</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	194,000	151,578	42,422
Materials and Supplies	178,284	176,331	1,953
Contractual Services	283,964	283,218	746
Other	6,743	5,006	1,737
Total Expenditures	<u>662,991</u>	<u>616,133</u>	<u>46,858</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(120,991)	(28,171)	92,820
Other Financing Sources			
Transfers In	-	5,841	5,841
Net Change in Fund Balance	(120,991)	(22,330)	98,661
Fund Balance Beginning of Year	293,954	293,954	-
Prior Year Encumbrances Appropriated	<u>120,990</u>	<u>120,990</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 293,953</u>	<u>\$ 392,614</u>	<u>\$ 98,661</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 14,500	\$ 11,487	\$ (3,013)
Intergovernmental	28,590	28,590	-
Total Revenues	<u>43,090</u>	<u>40,077</u>	<u>(3,013)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	37,206	37,206	-
Materials and Supplies	5,000	-	5,000
Contractual Services	8,662	6,238	2,424
Other	8,086	6,501	1,585
Total Expenditures	<u>58,954</u>	<u>49,945</u>	<u>9,009</u>
Net Change in Fund Balance	(15,864)	(9,868)	5,996
Fund Balance Beginning of Year	77,035	77,035	-
Prior Year Encumbrances Appropriated	<u>4,466</u>	<u>4,466</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 65,637</u>	<u>\$ 71,633</u>	<u>\$ 5,996</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, 2021

	Indigent Guardianship		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 65,000	\$ 58,040	\$ (6,960)
Expenditures			
Current:			
General Government - Judicial			
Personal Services	56,000	42,087	13,913
Materials and Supplies	1,000	625	375
Contractual Services	8,850	4,703	4,147
Capital Outlay	1,000	-	1,000
Other	2,000	-	2,000
Total Expenditures	68,850	47,415	21,435
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,850)	10,625	14,475
Other Financing Sources			
Transfers In	-	1,795	1,795
Net Change in Fund Balance	(3,850)	12,420	16,270
Fund Balance Beginning of Year	20,258	20,258	-
Prior Year Encumbrances Appropriated	3,850	3,850	-
Fund Balance End of Year	\$ 20,258	\$ 36,528	\$ 16,270

	Computer Justice Information System		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 19,000	\$ 21,502	\$ 2,502
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	16,702	15,000	1,702
Net Change in Fund Balance	2,298	6,502	4,204
Fund Balance Beginning of Year	65,787	65,787	-
Prior Year Encumbrances Appropriated	1,702	1,702	-
Fund Balance End of Year	\$ 69,787	\$ 73,991	\$ 4,204

	Community Prosecution Program		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 483	\$ -	\$ (483)
Expenditures			
Current:			
General Government - Judicial			
Other	483	-	483
Net Change in Fund Balance	-	-	-
Fund Balance Beginning of Year	483	483	-
Fund Balance End of Year	\$ 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, 2021

	Probate Court Security Grant		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ 22,470	\$ 2,470
Expenditures			
Current:			
General Government - Judicial			
Contractual Services	24,775	-	24,775
Net Change in Fund Balance	(4,775)	22,470	27,245
Fund Balance Beginning of Year	170,705	170,705	-
Prior Year Encumbrances Appropriated	4,775	4,775	-
Fund Balance End of Year	<u>\$ 170,705</u>	<u>\$ 197,950</u>	<u>\$ 27,245</u>

	Sheriff Law Enforcement		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 3,225	\$ 3,225
Licenses and Permits	150,000	337,885	187,885
Fines and Forfeitures	-	5,076	5,076
Intergovernmental	502,843	502,843	-
Interest	-	164	164
Total Revenues	<u>652,843</u>	<u>849,193</u>	<u>196,350</u>
Expenditures			
Current:			
Public Safety			
Personal Services	261,218	141,259	119,959
Materials and Supplies	232,237	128,855	103,382
Contractual Services	544,038	336,692	207,346
Capital Outlay	36,847	11,825	25,022
Other	263,093	257,896	5,197
Total Expenditures	<u>1,337,433</u>	<u>876,527</u>	<u>460,906</u>
Net Change in Fund Balance	(684,590)	(27,334)	657,256
Fund Balance Beginning of Year	891,142	891,142	-
Prior Year Encumbrances Appropriated	166,935	166,935	-
Fund Balance End of Year	<u>\$ 373,487</u>	<u>\$ 1,030,743</u>	<u>\$ 657,256</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, 2021

	Board of Election Special Election		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ -	\$ 10,472	\$ 10,472
Net Change in Fund Balance	-	10,472	10,472
Fund Balance Beginning of Year	216,585	216,585	-
Fund Balance End of Year	\$ 216,585	\$ 227,057	\$ 10,472

	Probate Court Elder Justice Innovation Grant		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 30,521	\$ 30,521	\$ -
Expenditures			
Current:			
General Government - Judicial			
Contractual Services	29,021	29,021	-
Other	1,500	1,500	-
Total Expenditures	30,521	30,521	-
Net Change in Fund Balance	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Board of Elections

For the Year Ended December 31, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 111,731	\$ -	\$ (111,731)
Interest	4	18	14
Total Revenues	<u>111,735</u>	<u>18</u>	<u>(111,717)</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	40,100	40,100	-
Contractual Services	72,297	72,297	-
Other	2	2	-
Total Expenditures	<u>112,399</u>	<u>112,399</u>	<u>-</u>
Net Change in Fund Balance	(664)	(112,381)	(111,717)
Fund Balance Beginning of Year	130,636	130,636	-
Prior Year Encumbrances Appropriated	<u>650</u>	<u>650</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 130,622</u>	<u>\$ 18,905</u>	<u>\$ (111,717)</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, 2021

	Special Assessment Bond Retirement		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ 450,000	\$ 339,136	\$ (110,864)
Interest	-	301	301
Total Revenues	450,000	339,437	(110,563)
Expenditures			
Current			
Contractual Services	5,566	5,004	562
Principal Retirement	444,434	313,405	131,029
Interest and Fiscal Charges	-	75,564	(75,564)
Total Expenditures	450,000	393,973	56,027
Net Change in Fund Balance	-	(54,536)	(54,536)
Fund Balance Beginning of Year	76,124	76,124	-
Fund Balance End of Year	\$ 76,124	\$ 21,588	\$ (54,536)

	General Obligation Bond Retirement		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Debt Service			
Principal Retirement	\$ 1,150,000	\$ 1,150,000	\$ -
Interest and Fiscal Charges	391,331	391,331	-
Total Expenditures	1,541,331	1,541,331	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,541,331)	(1,541,331)	-
Other Financing Source			
Transfers In	1,556,431	1,541,331	(15,100)
Net Change in Fund Balance	15,100	-	(15,100)
Fund Balance Beginning of Year	115,000	115,000	-
Fund Balance End of Year	\$ 130,100	\$ 115,000	\$ (15,100)

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2021

	Jail Capital Improvements		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balance Beginning of Year	\$ 6,775	\$ 6,775	\$ -
Fund Balance End of Year	<u>\$ 6,775</u>	<u>\$ 6,775</u>	<u>\$ -</u>

	Board of Developmental Disabilities Capital		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balance Beginning of Year	\$ 14,382	\$ 14,382	\$ -
Fund Balance End of Year	<u>\$ 14,382</u>	<u>\$ 14,382</u>	<u>\$ -</u>

	Ditch Maintenance		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 12,493	\$ 12,493
Expenditures			
Contractual Services	8,436	-	8,436
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,436)	12,493	20,929
Other Financing Sources			
Transfers In	7,973	-	(7,973)
Net Change in Fund Balance	(463)	12,493	12,956
Fund Deficit Beginning of Year	(2,559)	(2,559)	-
Prior Year Encumbrances Appropriated	8,436	8,436	-
Fund Balance End of Year	<u>\$ 5,414</u>	<u>\$ 18,370</u>	<u>\$ 12,956</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, 2021

	<i>Engineer's Construction</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 7,763,313	\$ 3,840,268	\$ (3,923,045)
Expenditures			
Capital Outlay			
Capital Outlay	7,763,313	3,840,268	3,923,045
Net Change in Fund Balance	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance End of Year	\$ -	\$ -	\$ -

	<i>Permanent Improvement</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Capital Outlay			
Capital Outlay	\$ 7,160,266	\$ 6,576,387	\$ 583,879
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,160,266)	(6,576,387)	583,879
Other Financing Sources			
Proceeds from Sale of Capital Assets	-	8,000	8,000
Transfers In	-	5,000,000	5,000,000
Total Other Financing Sources (Uses)	-	5,008,000	5,008,000
Net Change in Fund Balance	(7,160,266)	(1,568,387)	5,591,879
Fund Balance Beginning of Year	11,268,124	11,268,124	-
Prior Year Encumbrances Appropriated	1,910,266	1,910,266	-
Fund Balance End of Year	\$ 6,018,124	\$ 11,610,003	\$ 5,591,879

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis)
 For the Year Ended December 31, 2021

	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	\$ 224,346	\$ 224,346	\$ -
Expenditures			
Capital Outlay	2,684	2,684	\$ -
Net Change in Fund Balance	221,662	221,662	-
Fund Balance Beginning of Year	589,503	589,503	-
Fund Balance End of Year	\$ 811,165	\$ 811,165	\$ -

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, 2021

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 770,000	\$ 836,915	\$ 66,915
Other Operating Revenues	-	1,838	1,838
Total Revenues	<u>770,000</u>	<u>838,753</u>	<u>68,753</u>
Expenses			
Personal Services	233,000	223,755	9,245
Contractual Services	505,139	502,298	2,841
Materials and Supplies	33,882	19,210	14,672
Other Operating Expenses	4,469	500	3,969
Capital Outlay	544,000	520,350	23,650
Total Expenses	<u>1,320,490</u>	<u>1,266,113</u>	<u>54,377</u>
Operating Income (Loss)	(550,490)	(427,360)	123,130
Non-Operating Expense			
Principal Retirement	(48,000)	-	48,000
Transfers In	-	7,708	7,708
Total Non-Operating Revenue (Expense)	<u>(48,000)</u>	<u>7,708</u>	<u>55,708</u>
Change in Fund Equity	(598,490)	(419,652)	178,838
Fund Equity Beginning of Year	849,971	849,971	-
Prior Year Encumbrances Appropriated	<u>57,490</u>	<u>57,490</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 308,971</u>	<u>\$ 487,809</u>	<u>\$ 178,838</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, 2021*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 27,000	\$ 26,745	\$ (255)
Intergovernmental	-	8,400	8,400
Total Revenues	<u>27,000</u>	<u>35,145</u>	<u>8,145</u>
Expenses			
Contractual Services	51,000	31,341	19,659
Materials and Supplies	27,000	20,000	7,000
Other Operating Expenses	37,757	35,378	2,379
Total Expenses	<u>115,757</u>	<u>86,719</u>	<u>29,038</u>
Change in Fund Equity	(88,757)	(51,574)	37,183
Fund Equity Beginning of Year	258,664	258,664	-
Prior Year Encumbrances Appropriated	<u>19,757</u>	<u>19,757</u>	-
Fund Equity End of Year	<u>\$ 189,664</u>	<u>\$ 226,847</u>	<u>\$ 37,183</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, 2021

	Self Insurance		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 25,185,000	\$ 25,566,333	\$ 381,333
Other Operating Revenues	1,000,000	1,015,774	15,774
Total Revenues	26,185,000	26,582,107	397,107
Expenses			
Personal Services	212,750	177,690	35,060
Contractual Services	2,573,870	2,050,599	523,271
Claims	26,541,001	26,415,161	125,840
Other Operating Expenses	13,375	11,257	2,118
Total Expenses	29,340,996	28,654,707	686,289
Operating Income (Loss)	(3,155,996)	(2,072,600)	1,083,396
Non-Operating Revenues			
Transfers In	-	7,523	7,523
Change in Fund Equity	(3,155,996)	(2,065,077)	1,090,919
Fund Equity Beginning of Year	6,047,012	6,047,012	-
Prior Year Encumbrances Appropriated	1,144,197	1,144,197	-
Fund Equity End of Year	\$ 4,035,213	\$ 5,126,132	\$ 1,090,919
Workers' Compensation			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,000,000	\$ -	\$ (1,000,000)
Other Operating Revenues	100,000	55,044	(44,956)
Total Revenues	1,100,000	55,044	(1,044,956)
Expenses			
Personal Services	185,000	129,459	55,541
Contractual Services	1,465,260	817,015	648,245
Other Operating Expenses	307,914	184,407	123,507
Total Expenses	1,958,174	1,130,881	827,293
Operating Income (Loss)	(858,174)	(1,075,837)	(217,663)
Non-Operating Expense			
Transfers Out	(4,470,397)	(4,470,397)	-
Change in Fund Equity	(5,328,571)	(5,546,234)	(217,663)
Fund Equity Beginning of Year	8,123,543	8,123,543	-
Prior Year Encumbrances Appropriated	298,250	298,250	-
Fund Equity End of Year	\$ 3,093,222	\$ 2,875,559	\$ (217,663)

STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2021

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

	<i>Board of Developmental Disabilities Gifts & Donations</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<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>



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Statistical Section

STARK COUNTY, OHIO

*Annual Comprehensive Financial Report
For the Year Ended December 31, 2021
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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.

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

Revenue Capacity

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

Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	S8
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S9
Property Tax Levies and Collections – Real and Public Utility – Last Ten Years...	S11
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Special Assessments Billed and Collected – Last Ten Years.....	S16

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Ratios of Outstanding Debt by Type – Last Ten Years.....	S17
Computation of Legal Debt Margin – Current Year.....	S18

STARK COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

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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
Principal Employers – Current and Nine Years Ago.....	S20

Operating Information

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

Government Employees by Function – Last Ten Years.....	S21
Operating Indicators by Function – Last Ten Years.....	S22
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>2021</u>	<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>
<i>Governmental Activities</i>										
Net Investment in Capital Assets	\$ 196,417,492	\$ 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
Restricted										
Capital Projects	1,510,261	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
Debt Service	477,711	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
Other Purposes	226,121,898	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
Unrestricted	<u>(68,733,496)</u>	<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>
<i>Total Governmental Activity Net Position</i>	<u>355,793,866</u>	<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>
<i>Business-type activities</i>										
Net Investment in Capital Assets	136,819,331	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
Unrestricted	<u>35,158,310</u>	<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>
<i>Total Business-Type Activity Net Position</i>	<u>171,977,641</u>	<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>
<i>Total Primary Government</i>										
Net Investment in Capital Assets	333,236,823	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
Restricted	228,109,870	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
Unrestricted	<u>(33,575,186)</u>	<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>
<i>Total Primary Government</i>	<u>\$ 527,771,507</u>	<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>

Source: Stark County Auditor

Note: Business-type activities were restated as of January 1, 2013 to include intergovernmental loans and sewer rights. 2012 does 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*

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Program Revenues										
<i>Primary Government - Governmental Revenues:</i>										
Charges for Services										
General Government:										
Legislative and Executive	\$ 20,449,294	\$ 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
Judicial	5,740,003	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
Public Safety	7,552,866	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
Public Works	285,424	279,268	263,208	189,154	311,298	130,914	144,494	168,201	148,295	114,917
Health	2,178,931	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
Human Services	1,428,365	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
Intergovernmental	-	-	-	-	-	-	-	-	-	78,097
<i>Total Charges for Services</i>	<u>37,634,883</u>	<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>
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	604,901	2,242,092	137,181	351,093	247,960	145,065	83,735	111,659	3,980	132,733
Judicial	398,315	2,276,734	556,535	737,450	1,340,990	1,078,115	1,063,503	751,034	317,483	237,580
Public Safety	11,233,560	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
Public Works	19,883,252	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
Health	45,226,758	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
Human Services	47,640,759	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
<i>Total Operating Grants, Contributions & Interest</i>	<u>124,987,545</u>	<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>
Capital Grants and Contribution										
Legislative and Executive	-	-	375,906	687,534	-	-	-	-	-	-
Public Works	4,221,364	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
Health	-	-	-	-	60,000	-	-	-	-	-
<i>Total Capital Grants and Contribution</i>	<u>4,221,364</u>	<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>
<i>Total Governmental Revenues</i>	<u>\$ 166,843,792</u>	<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>
<i>Business-Type Program Revenue:</i>										
Charges for Services										
Sewer	29,873,093	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
Water	838,483	873,248	756,855	695,936	767,729	771,436	706,998	666,661	702,965	685,037
Sheriff's Webcheck	26,745	31,105	27,003	44,612	42,246	32,316	29,628	23,087	17,552	17,872
Auditor's License Bureau	-	-	-	-	-	-	-	21,235	465,053	432,053
<i>Total Charges for Services</i>	<u>30,738,321</u>	<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>
Operating and Capital Grants and Contribution										
Sewer	1,075,661	1,398,121	2,674,201	1,597,820	2,397,309	951,967	510,000	626,545	4,215,837	611,142
Water	-	-	-	-	-	-	-	14,320	-	-
Sheriff's Webcheck	8,400	8,000	-	59,272	39,380	-	29,880	13,778	4,055	-
<i>Total Operating and Capital Grants and Contribution</i>	<u>1,084,061</u>	<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>
<i>Total Business-Type Revenues</i>	<u>31,822,382</u>	<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>
<i>Total Primary Government Program Revenue</i>	<u>\$ 198,666,174</u>	<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>

(continued)

STARK COUNTY, OHIO

*Changes in Net Position - Primary Government
Last Ten Years*

Expenses	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<i>Primary Government - Governmental Expenses:</i>										
<i>General Government:</i>										
Legislative and Executive	\$ 25,214,023	\$ 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
Judicial	9,868,294	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
Public Safety	23,863,417	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
Public Works	21,421,269	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
Health	66,330,635	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
Human Services	36,404,981	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
Other	-	-	-	-	-	-	-	-	-	348,355
Intergovernmental	-	-	-	-	-	-	-	-	-	81,216
Interest and Fiscal Charges	466,893	518,116	1,635,757	743,493	150,296	166,944	191,168	211,834	237,871	390,438
Issuance Costs	-	-	-	-	-	-	-	-	-	-
<i>Total Governmental Program Expenses</i>	<u>183,569,512</u>	<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>
<i>Business-Type Expenses:</i>										
Sewer	22,695,660	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
Water	1,234,981	992,859	1,342,462	697,501	622,199	848,763	871,128	840,246	652,905	766,593
Molly	-	-	-	-	-	-	27,336	233	233	233
Sheriff's Webcheck	21,159	13,584	20,461	37,043	39,531	24,670	11,906	9,693	16,060	36,721
Auditor's License Bureau	-	-	-	-	-	-	-	44,565	403,397	357,926
<i>Total Business-Type Expenses</i>	<u>23,951,800</u>	<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>
<i>Total - Primary Government Expenses</i>	<u>\$ 207,521,312</u>	<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>
Net (Expense)/Revenue										
Governmental Activities	(16,725,720)	(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)
Business-Type Activities	7,870,582	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
<i>Total Primary government net expense</i>	<u>(8,855,138)</u>	<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>
General Revenues										
<i>Governmental Revenues</i>										
<i>Property Taxes</i>										
General Purposes	17,494,956	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
Developmental Disabilities	33,515,235	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
Emergency Services	715,174	637,847	600,921	584,757	580,540	571,752	554,030	544,151	543,446	544,844
Mental Health	6,657,783	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
Children's Services	12,126,277	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
Sales and Use Taxes	39,517,492	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
Other Local Taxes	3,107,660	1,897,020	3,168,778	-	-	-	-	-	-	-
Grants and Entitlements not Restricted to Specific Programs	13,108,297	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
Gain on Sale of Capital Asset	-	-	-	19,187	-	-	-	-	-	3,136
Revenue in Lieu of Taxes	224,346	213,357	215,917	167,389	-	-	-	-	-	-
Investment Earnings	286,217	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
Miscellaneous	4,906,836	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
<i>Total Governmental Revenues</i>	<u>131,660,273</u>	<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>
<i>Business-Type Revenues</i>										
Gain on Capital Assets	-	14,370	-	-	-	-	-	-	-	-
Miscellaneous	188,942	190,190	150,763	231,611	128,662	138,905	47,019	42,466	42,805	29,080
<i>Total Business-Type Revenues</i>	<u>188,942</u>	<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>
<i>Transfers</i>	<u>212,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(342,174)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10)</u>
<i>Total General Revenues</i>	<u>131,849,215</u>	<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>
<i>Transfers</i>	<u>(212,501)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>342,174</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>
<i>Change in Net Position</i>										
Governmental Activities	\$ 114,722,052	\$ 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
Business-Type Activities	8,272,025	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
<i>Total Primary Government</i>	<u>\$ 122,994,077</u>	<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>

Source: Stark County Auditor

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

Fund Balances	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018-Restated</u>	<u>2017</u>
<i>General Fund</i>					
Nonspendable	\$ 2,706,940	\$ 2,541,109	\$ 2,347,650	\$ 2,006,979	\$ 1,880,719
Committed	5,884,098	5,273,023	5,503,586	4,908,358	3,786,832
Assigned	2,996,639	3,116,372	4,349,668	3,416,602	8,933,840
Unassigned	26,457,818	20,140,652	18,986,219	14,031,137	7,145,025
<i>Total General Fund Balances</i>	<u>\$ 38,045,495</u>	<u>\$ 31,071,156</u>	<u>\$ 31,187,123</u>	<u>\$ 24,363,076</u>	<u>\$ 21,746,416</u>
<i>Other Governmental Funds</i>					
Nonspendable	\$ 2,156,815	\$ 2,107,067	\$ 2,117,431	\$ 2,267,074	\$ 1,957,478
Restricted	181,936,074	155,172,312	129,601,290	123,469,317	119,238,169
Committed	13,011,444	12,738,602	11,767,991	9,184,182	6,508,123
Assigned	6,775	6,775	6,775	6,775	6,775
Unassigned	(49,003)	(53,898)	(17,935)	(77,775)	(3,141,066)
<i>Total Other Governmental Fund Balances</i>	<u>\$ 197,062,105</u>	<u>\$ 169,970,858</u>	<u>\$ 143,475,552</u>	<u>\$ 134,849,573</u>	<u>\$ 124,569,479</u>

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2012 - 2021, the Certificate of Title, Real Estate Prepayment and Recorder's Equipment funds are included with the General fund on a GAAP basis.

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$	1,449,912	\$ 1,254,896	\$ 1,317,935	\$ 1,398,036	\$ 2,027,444
	3,024,704	2,502,206	1,703,979	1,100,153	772,835
	3,573,713	4,905,509	2,681,124	4,404,094	6,369,772
	<u>8,631,302</u>	<u>8,463,295</u>	<u>11,289,505</u>	<u>11,308,056</u>	<u>8,209,521</u>
\$	<u>16,679,631</u>	<u>17,125,906</u>	<u>16,992,543</u>	<u>18,210,339</u>	<u>17,379,572</u>
\$	2,260,794	\$ 2,163,546	\$ 2,676,051	\$ 1,981,377	\$ 2,048,857
	111,194,025	104,521,652	107,138,021	101,514,442	95,632,821
	6,747,674	5,126,179	3,311,145	2,579,427	1,572,818
	6,775	6,775	-	6,775	6,775
	<u>(185,446)</u>	<u>(493,465)</u>	<u>(456,223)</u>	<u>(193,581)</u>	<u>(162,244)</u>
\$	<u>120,023,822</u>	<u>111,324,687</u>	<u>112,668,994</u>	<u>105,888,440</u>	<u>99,099,027</u>

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

Revenues	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018-Restated</u>	<u>2017</u>
Property and Other Local Taxes	\$ 68,490,811	\$ 64,808,582	\$ 62,957,283	\$ 60,171,117	\$ 59,510,453
Permissive Sales Tax	39,106,436	34,165,349	34,030,056	33,501,421	33,596,246
Other Local Taxes	3,107,660	1,897,020	3,168,778	-	-
Revenue in Lieu of Taxes	224,346	213,357	215,917	167,389	-
Charges for Services	35,455,438	31,751,958	31,911,767	32,669,438	32,656,691
Licenses and Permits	593,267	477,497	392,782	377,027	457,098
Fines and Forfeitures	864,365	861,640	868,179	1,129,705	882,709
Intergovernmental	134,400,353	134,310,407	134,345,652	120,737,449	119,630,628
Special Assessments	339,136	359,636	376,573	399,171	454,108
Interest	292,846	2,628,930	5,974,492	2,764,180	1,599,591
Rent	721,813	749,822	433,761	451,551	371,971
Other	4,899,494	5,862,304	4,830,587	4,458,331	3,949,886
Total Revenues	<u>288,495,965</u>	<u>278,086,502</u>	<u>279,505,827</u>	<u>256,826,779</u>	<u>253,109,381</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	31,527,072	32,755,963	33,895,467	29,461,132	30,317,103
Judicial	18,049,284	17,974,652	17,525,270	17,256,118	17,510,744
Public Safety	45,823,649	42,530,572	42,048,835	39,493,419	37,358,004
Public Works	19,347,609	18,694,724	19,539,639	17,400,704	18,407,971
Health	78,238,347	74,200,663	79,110,411	80,353,536	82,787,301
Human Services	54,653,167	53,519,725	53,641,926	53,915,273	53,792,337
Other	-	-	-	-	-
Capital Outlay	8,935,784	10,554,360	15,305,051	11,972,160	16,099,052
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal Retirement	1,714,657	1,566,935	1,737,495	12,596,006	569,764
Interest and Fiscal Charges	466,895	518,116	1,635,756	743,493	150,294
Total Expenditures	<u>258,756,464</u>	<u>252,315,710</u>	<u>264,439,850</u>	<u>263,191,841</u>	<u>256,992,570</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	29,739,501	25,770,792	15,065,977	(6,365,062)	(3,883,189)
Other Financing Sources (Uses)					
Transfers In	10,791,704	6,646,431	6,831,868	6,886,362	2,734,574
Proceeds from Loans	-	608,547	347,273	466,066	1,043,489
Proceeds from Sale of Capital Assets	75,712	-	36,776	37,266	109,968
Inception of Capital Lease	-	-	-	-	-
General Obligation Bonds Issued	-	-	-	15,170,000	-
Transfers Out	(6,541,331)	(6,646,431)	(6,831,868)	(6,886,362)	(2,392,400)
Proceeds of Bond Anticipation Notes	-	-	-	-	12,000,000
Premium on Debt Issued	-	-	-	196,112	-
Total Other Financing Sources (Uses)	<u>4,326,085</u>	<u>608,547</u>	<u>384,049</u>	<u>15,869,444</u>	<u>13,495,631</u>
Net Change in Fund Balances	<u>\$ 34,065,586</u>	<u>\$ 26,379,339</u>	<u>\$ 15,450,026</u>	<u>\$ 9,504,382</u>	<u>\$ 9,612,442</u>
Debt Service as a Percentage of Noncapital Expenditures	0.91%	0.86%	1.41%	5.39%	0.30%

(continued)

Source: Stark County Auditor

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$	58,244,262	\$ 55,217,131	\$ 54,129,365	\$ 53,625,012	\$ 57,106,797
	33,528,718	32,751,360	31,979,828	29,680,931	20,403,559
	-	-	-	-	-
	-	-	-	-	-
	28,639,427	27,730,525	27,182,526	27,278,072	28,446,911
	299,185	251,894	233,296	314,850	162,924
	927,782	1,055,664	1,148,721	1,135,947	1,168,340
	126,895,115	119,429,871	122,703,405	121,185,821	123,575,939
	510,596	620,236	600,451	618,987	622,740
	1,641,268	1,043,176	931,834	542,138	1,037,657
	320,208	315,833	550,887	467,689	316,080
	<u>5,573,051</u>	<u>9,902,979</u>	<u>4,300,640</u>	<u>5,771,905</u>	<u>5,556,547</u>
	<u>256,579,612</u>	<u>248,318,669</u>	<u>243,760,953</u>	<u>240,621,352</u>	<u>238,397,494</u>
	31,373,763	30,944,118	30,002,334	27,254,771	23,405,244
	16,550,976	16,978,858	17,034,234	16,310,522	15,726,755
	36,145,293	31,904,263	28,706,948	27,442,927	26,725,577
	16,712,943	18,567,706	17,767,151	19,500,169	18,091,609
	78,843,112	83,414,868	82,613,279	80,428,676	84,797,155
	56,989,106	59,566,352	54,167,000	49,892,891	46,868,998
	-	-	238,734	-	348,355
	10,979,920	7,474,888	7,296,981	10,883,976	12,349,956
	-	-	-	-	81,216
	604,615	1,220,281	1,046,191	1,298,678	1,328,698
	<u>166,944</u>	<u>191,168</u>	<u>211,834</u>	<u>237,871</u>	<u>406,893</u>
	<u>248,366,672</u>	<u>250,262,502</u>	<u>239,084,686</u>	<u>233,250,481</u>	<u>230,130,456</u>
	8,212,940	(1,943,833)	4,676,267	7,370,871	8,267,038
	3,500,000	4,070,000	2,350,000	1,880,000	608,954
	-	-	600,000	172,408	259,301
	39,920	136,345	286,491	76,901	46,052
	-	523,846	-	-	-
	-	-	-	-	-
	(3,500,000)	(4,070,000)	(2,350,000)	(1,880,000)	(608,944)
	-	-	-	-	-
	-	-	-	-	-
	<u>39,920</u>	<u>660,191</u>	<u>886,491</u>	<u>249,309</u>	<u>305,363</u>
\$	<u>8,252,860</u>	<u>(1,283,642)</u>	<u>5,562,758</u>	<u>7,620,180</u>	<u>8,572,401</u>
	0.34%	0.60%	0.56%	0.69%	0.80%

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 (2)
	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value		
2021	\$ 7,904,176,270	\$ 22,583,360,771	\$ 892,668,820	\$ 3,570,675,280	\$ -	\$ -	\$ 8,796,845,090	\$ 26,154,036,051	33.6	11.50
2020	7,829,168,510	22,369,052,886	859,605,980	3,438,423,920	-	-	8,688,774,490	25,807,476,806	33.7	11.50
2019	7,763,422,250	22,181,206,429	569,538,660	2,278,154,640	-	-	8,332,960,910	24,459,361,069	34.1	11.50
2018	6,951,967,970	19,862,765,629	504,844,520	2,019,378,080	-	-	7,456,812,490	21,882,143,709	34.1	11.50
2017	6,847,653,240	19,564,723,543	471,435,540	1,885,742,160	-	-	7,319,088,780	21,450,465,703	34.1	11.50
2016	6,765,180,760	19,329,087,886	422,157,620	1,688,630,480	-	-	7,187,338,380	21,017,718,366	34.2	11.50
2015	6,211,234,220	17,746,383,486	353,274,020	1,413,096,080	-	-	6,564,508,240	19,159,479,566	34.3	11.50
2014	6,161,391,460	17,603,975,600	322,739,610	1,290,958,440	-	-	6,484,131,070	18,894,934,040	34.3	11.50
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

Note: The percentage for all real property was 35%, for public utility property was 25%, and for tangible personal property inventory, machinery and equipment, 0%; local telephone company property placed into use after 1995 and all long distance and cellular property, 10%; telephone company legacy property, 10%

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

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<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	4.00	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	14.00	11.10	11.10	8.10	8.10
Canton - Canton City	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	6.10	6.10
Canton - Meyers Lake Village	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	6.10	6.10
Jackson	20.25	20.25	20.25	19.25	19.25	19.25	17.75	16.50	15.50	15.50
Jackson - Hills & Dales Village	12.80	12.80	12.80	11.80	11.80	11.80	10.30	10.30	9.30	9.30
Lake	10.50	10.50	10.50	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	21.30	21.30	21.30	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	17.55	16.05	16.05	16.05	16.05	16.05	15.05	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	11.85	11.10	11.10	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
Marlboro	12.30	12.30	11.00	11.00	11.00	11.00	10.25	9.25	9.25	9.25
Nimishillen	12.00	12.00	12.00	12.00	10.00	10.00	10.00	10.00	10.00	10.00
Nimishillen - Louisville City	11.00	11.00	11.00	11.00	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	4.60	2.60	4.60	4.60	4.60	4.60	4.60	4.60	5.00	6.50
Paris - Minerva Village	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.20	2.70
Perry	16.89	16.89	16.89	16.89	16.89	16.89	14.89	12.15	12.15	12.15
Perry - Canton City	8.00	8.00	8.00	8.00	8.00	8.00	6.00	5.00	5.00	5.00
Perry - Massillon City	8.00	8.00	8.00	8.00	8.00	8.00	6.00	5.00	5.00	5.00
Perry - Navarre Village	8.00	8.00	8.00	8.00	8.00	8.00	6.00	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	17.95	15.95	13.95	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	5.75	5.00	5.00	5.00	5.00	5.00	4.50
Washington - Alliance City	3.85	3.85	3.85	3.85	3.10	3.10	3.10	3.10	3.10	2.60

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<u>School Districts</u>										
Alliance CSD	60.10	59.80	60.00	61.10	61.20	61.60	62.20	62.10	62.10	60.60
Brown LSD	49.15	51.50	51.50	51.50	50.80	50.80	50.70	50.70	43.50	43.50
Canton CSD	80.00	72.00	73.20	75.80	75.80	76.40	80.90	77.90	77.90	75.20
Canton LSD	54.60	55.60	55.80	56.10	55.90	55.80	57.90	58.10	50.10	50.10
Fairless LSD	45.80	45.10	46.60	48.60	48.70	49.00	50.70	50.60	50.30	49.90
Jackson LSD	47.80	48.10	49.20	51.40	51.50	52.00	53.10	53.20	53.40	53.10
Lake LSD	76.10	75.90	76.50	77.10	76.90	76.70	71.70	71.70	71.70	71.50
Louisville CSD	57.80	58.40	58.20	58.70	59.50	59.60	60.70	60.70	55.40	53.40
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90
Massillon CSD	54.00	53.50	53.10	55.30	55.80	56.00	57.00	57.10	56.70	45.70
Minerva LSD	43.50	40.00	42.60	43.60	43.70	44.00	44.90	45.20	45.20	45.20
North Canton CSD	86.60	83.10	85.10	78.70	78.70	78.70	78.80	78.80	76.40	76.00
Northwest LSD	52.40	53.30	54.40	55.00	55.10	55.20	56.00	56.00	56.10	55.00
Osnaburg LSD	62.40	61.90	62.20	63.40	63.40	63.80	64.20	64.20	64.20	63.70
Perry LSD	52.20	47.00	47.00	47.80	47.90	48.30	49.10	49.20	49.20	48.40
Plain LSD	63.00	62.80	62.80	63.50	63.50	63.50	63.60	63.60	63.40	63.60
Sandy Valley LSD	46.40	46.00	46.80	48.40	48.60	48.90	50.40	50.50	50.80	50.50
Southeast LSD	46.50	46.50	48.25	49.20	49.55	49.95	50.25	51.35	51.35	51.35
Tuscarawas Valley LSD	35.30	35.60	40.30	42.60	42.60	44.00	44.60	35.80	35.90	36.00
Tuslaw LSD	62.40	62.60	62.70	64.30	64.70	65.10	65.80	66.00	66.00	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	4.60	4.85	4.85	4.85	4.85	4.85	4.85
<u>Cities</u>										
Alliance	7.00	7.00	7.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.60	4.60	4.60	4.70	4.60	3.60	3.80	4.10	3.80	3.70
Canton	8.40	8.40	8.40	8.40	8.40	7.40	7.40	7.40	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	5.20	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	14.80	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	8.90	2.30	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	18.90	21.90	21.90	21.90	21.90	18.90	18.90	18.90	18.90	18.90
Hartville	8.05	8.05	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	25.50	20.50	20.50	15.50
Limaville	-	-	9.90	9.90	9.90	9.90	9.90	9.90	9.90	1.90
Magnolia	20.90	25.90	25.90	25.90	25.90	25.90	20.90	20.90	20.90	20.90
Meyers Lake	7.80	7.80	7.80	7.80	7.80	7.80	7.80	2.80	2.80	2.80
Minerva	5.50	5.50	5.50	5.50	7.30	7.30	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	15.40	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
County Parks	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50
Canal Fulton Public Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	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	2.90	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	3.50	-	-	-	-
Navarre Bethlehem Joint Fire District	3.50	3.50	3.50	3.50	3.50	-	-	-	-	-
North Canton Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Rodman Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Stark County District Library	2.00	2.00	1.70	1.70	1.70	1.70	1.70	1.70	1.70	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	5.50	4.00	4.00	4.00	4.00	4.00	4.00
Sandy Creek Joint Fire District	7.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

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Year	Current Tax Levy	Total Adjusted Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Collections to Adjusted Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2021	\$ 76,977,509	\$ 79,117,651	\$ 73,423,815	95.38 %	\$ 2,140,142	\$ 75,563,957	95.51 %	\$ 7,091,270	9.21 %
2020	74,363,172	76,438,636	70,617,442	94.96	2,075,464	72,692,906	95.10	8,756,938	11.78
2019	70,490,177	72,657,786	68,693,313	97.45	2,167,609	70,860,923	97.53	7,484,362	10.62
2018	67,549,436	69,521,419	66,125,499	97.89	1,971,983	68,097,481	97.95	6,268,843	9.28
2017	66,500,652	68,928,917	65,030,666	97.79	2,428,265	67,458,931	97.87	6,654,717	10.01
2016	65,268,507	67,496,252	63,830,082	97.80	2,227,745	66,057,827	97.87	6,956,177	10.66
2015	62,795,838	65,015,657	61,105,609	97.31	2,219,819	63,325,428	97.40	6,980,108	11.12
2014	62,011,496	64,231,784	59,750,739	96.35	2,220,288	61,971,027	96.48	6,675,713	10.77
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

(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
2021	\$ -	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ 295,597	0.00 %
2020	-	-	0.00	-	-	0.00	295,597	0.00
2019	-	-	0.00	-	-	0.00	295,597	0.00
2018	-	-	0.00	-	-	0.00	295,597	0.00
2017	-	-	0.00	-	-	0.00	295,597	0.00
2016	-	-	0.00	-	-	0.00	295,597	0.00
2015	-	-	0.00	540	540	0.00	295,597	0.00
2014	-	-	0.00	25,437	25,437	0.00	295,857	0.00
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

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Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

2021		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Deville Developments LLC	\$ 21,889,690	0.25%
Belden Park Delaware LLC	21,450,270	0.24%
Strip Delaware LLC	21,362,090	0.24%
Fresh Mark Inc	16,118,690	0.18%
HRM Enterprises Inc	13,250,570	0.15%
Belden Mall LLC	12,425,780	0.14%
Sterilite Corporation of Ohio	12,344,790	0.14%
TimkenSteel Corporation	11,858,920	0.13%
Timken Company	10,323,900	0.12%
Alliance Ventures Inc	10,316,390	0.12%
Total	\$ 151,341,090	1.72%
Total County Assessed Valuation	\$ 8,796,845,090	

2012		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Strip Delaware LLC	\$ 19,716,560	0.28%
Timken Company	16,416,650	0.23%
Sterilite Corporation of Ohio	10,814,370	0.15%
R L Deville Enterprises LTD	10,723,180	0.15%
DHSC LLC	9,224,900	0.13%
Belden Mall LLC	8,599,130	0.12%
Alliance Ventures Inc.	7,648,750	0.11%
American Landfill Inc.	7,414,550	0.10%
DDR MDT Belden ParkII LLC	5,507,040	0.08%
DDR Belden Park LLC	5,322,720	0.07%
Total	\$ 101,387,850	1.43%
Total County Assessed Valuation	\$ 7,107,893,180	

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2021

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 252,183,880	2.87%
Rover Pipeline LLC	155,119,730	1.76%
AEP Ohio Transmission Company Inc	120,868,060	1.37%
Nexus Gas Transmission, LLC	115,668,030	1.31%
East Ohio Gas	70,060,890	0.80%
American Transmission System Inc	63,362,650	0.72%
Ohio Edison	56,701,580	0.64%
Aqua Ohio Inc	36,502,080	0.41%
Columbia Gas of Ohio Inc	10,951,270	0.12%
Columbia Gas Transmission	6,256,530	0.07%
Total	\$ 887,674,700	10.09%
Total County Assessed Valuation	\$ 8,796,845,090	

2012

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 154,201,850	2.17%
Ohio Edison	43,277,850	0.61%
Aqua Ohio Inc	32,307,380	0.45%
East Ohio Gas	27,465,700	0.39%
American Transmission Systems Inc.	9,472,280	0.13%
Columbia Gas of Ohio Inc.	2,907,340	0.04%
Columbia Gas Transmission	2,121,640	0.03%
Cleveland Electric Illuminating	1,846,430	0.03%
General Electric Capital Commercial Inc.	625,190	0.01%
Northeast Ohio Natural Gas Corporation	438,720	0.01%
Total	\$ 274,664,380	3.86%
Total County Assessed Valuation	\$ 7,107,893,180	

Source: Stark County Auditor

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

Industry	2021			2020		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicles	\$ 6,493,676	1	18.61%	\$ 5,568,010	1	18.41%
General Merchandise Retailers	3,740,144	2	10.72%	3,542,431	2	11.71%
Building Material and Garden	3,474,295	3	9.96%	3,011,954	3	9.96%
Nonstore Retailers	3,313,312	4	9.50%	2,586,739	4	8.55%
Accommodation and Food Services	1,863,770	5	5.34%	1,408,650	7	4.66%
Information	1,684,806	6	4.83%	1,685,506	5	5.57%
Miscellaneous Store Retailers	1,565,925	7	4.49%	1,561,935	6	5.17%
Real Estate, Rental and Leasing Property	1,251,045	8	3.59%	1,214,934	8	4.02%
Clothing and Clothing Accessories Stores	1,192,950	9	3.42%	-	-	0.00%
Wholesale Trade	1,110,581	10	3.18%	-	-	0.00%
Total	<u>25,690,504</u>			<u>20,580,159</u>		
Total County Sales Tax	<u>\$ 34,887,471</u>		<u>73.64%</u>	<u>\$ 30,239,725</u>		<u>68.06%</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>
2021	\$ 1,094,531	\$ 1,138,591	104.0%	\$ 159,620
2020	1,100,188	1,215,185	110.5%	155,832
2019	1,349,730	1,393,879	103.3%	136,823
2018	1,499,084	1,507,484	100.6%	146,640
2017	1,489,639	1,547,226	103.9%	162,779
2016	1,461,689	1,553,303	106.3%	174,818
2015	1,634,604	1,678,964	102.7%	168,718
2014	1,535,445	1,531,536	99.7%	160,794
2013	1,638,722	1,646,672	100.5%	170,601
2012	1,616,311	1,629,978	100.8%	170,491

(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>2021</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>
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 1,417,540	\$ 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
SIB Loan	-	-	-	-	-	-	-	504,274	993,753	1,760,317
General Obligation Bonds	11,775,000	12,925,000	14,055,000	15,170,000	-	-	-	-	-	-
OPWC Loan	4,803,696	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
Notes	-	-	-	-	12,000,000	-	-	-	-	-
Capital Leases	-	-	-	101,370	199,450	294,347	386,185	-	-	-
<i>Business Type Activities</i>										
General Obligation Bonds	3,022,459	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
OPWC Loan	282,451	368,655	474,820	580,995	687,170	832,198	661,980	616,095	482,717	373,417
OWDA Loans	1,073,262	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
Intergovernmental Loans	48,465,807	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>\$ 70,840,215</u>	<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>
Percentage of Personal Income (1)	0.39%	0.42%	0.50%	0.51%	0.42%	0.17%	0.21%	0.25%	0.29%	0.24%
Per Capita (2)	\$ 191.50	\$ 207.97	\$ 223.82	\$ 233.80	\$ 183.94	\$ 74.91	\$ 87.77	\$ 101.01	\$ 113.55	\$ 82.63
Percentage of actual value of taxable property (3)	0.27%	0.30%	0.34%	0.40%	0.32%	0.13%	0.17%	0.20%	0.23%	0.15%

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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 does not reflect this restatement.

STARK COUNTY, OHIO

Computation of Legal Debt Margin - Current Year
December 31, 2021

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Tax Year '20 Collection Year 2021	\$ 8,796,845,090	\$ 8,796,845,090
Debt Limitation	218,421,127	87,968,451
Total Outstanding Debt:		
General Obligation Bonds	14,797,459	14,797,459
Special Assessment Bonds	1,417,540	1,417,540
OWDA Loans	1,073,262	1,073,262
OPWC Loans	5,086,147	5,086,147
Intergovernmental Loans	<u>48,465,807</u>	<u>48,465,807</u>
Total	<u>70,840,215</u>	<u>70,840,215</u>
Exemptions:		
General Obligation Bonds - Enterprise	14,797,459	14,797,459
Special Assessment Bonds	1,417,540	1,417,540
OWDA Loans	1,073,262	1,073,262
OPWC Loans	5,086,147	5,086,147
Intergovernmental Loans	<u>48,465,807</u>	<u>48,465,807</u>
Total	<u>70,840,215</u>	<u>70,840,215</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 218,421,127</u>	<u>\$ 87,968,451</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>212,421,127</u>
	<u>\$ 218,421,127</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)
2021	369,922	42.1	52,690	5.2	\$ 18,345,171,824	\$ 49,592
2020	369,964	42.1	55,752	8.1	18,347,254,688	49,592
2019	370,606	41.0	59,181	4.6	16,727,672,416	45,136
2018	371,574	41.8	54,817	4.9	17,015,488,182	45,793
2017	372,542	41.0	56,152	5.2	16,467,269,128	44,202
2016	375,586	41.0	56,739	5.5	16,118,409,504	42,915
2015	375,165	41.0	57,558	5.3	15,631,400,132	41,665
2014	375,736	41.0	58,501	4.8	15,184,472,431	40,413
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

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) 2012 -2021 personal income was calculated by multiplying population and per capita personal income.
 2014 per capita personal income was increased by 3.50 percent, 2015 per capita personal income was increased by 3.10, 2016 per capita income was increased by 3.0 percent, and 2017 per capita income was increased by 2.7 percent consistent with the Bureau of Economic Analysis for 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.
 2019-2020 per capita personal income found on bea.gov (Bureau of Economic Analysis)
 2021 per capita personal income not available until November 21, 2022 according to Bureau of Economic Analysis so the 2020 figure was used for 2021.

STARK COUNTY, OHIO

Principal Employers

Current Year and Nine Years Ago

Employer	2021			2012		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	6,800	1	4.02%	5,000	1	2.92%
TimkenSteel Corporation	2,659	2	1.57%	4,120	2	2.41%
Mercy Medical Center	2,655	3	1.57%	2,500	3	1.46%
County of Stark	2,172	4	1.28%	2,499	4	1.46%
Freshmark, Inc.	1,846	5	1.09%	1,700	7	0.99%
Canton City Board of Education	1,599	6	0.94%	1,823	6	1.07%
Walmart	1,209	7	0.71%	-	-	-
The Timken Company	1,049	8	0.62%	-	-	-
Stark State College	987	9	0.58%	1,123	8	0.66%
Workshops, Inc.	624	10	0.37%	-	-	-
Diebold	-	-	-	1,900	-	1.11%
Alliance Community Hospital	-	-	-	953	9	0.56%
Republic Engineered Steels, Inc.	-	-	-	910	10	0.53%
Total	21,600		12.76%	22,528		13.17%
Total Employment within the County	169,300			171,000		

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>2021</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>
General Government:										
Legislative and Executive	156	153	176	176	178	177	175	267	243	216
Judicial	337	320	366	366	369	322	313	277	260	276
Public Safety	320	303	316	318	309	422	403	321	333	279
Public Works	78	76	81	81	85	93	92	96	103	102
Health	425	409	459	457	544	562	621	648	679	668
Human Services	497	497	520	519	519	518	551	535	513	504
Proprietary:										
Sewer	81	79	82	84	79	81	80	75	78	73
Water	3	4	3	3	3	3	4	4	4	4
Fiduciary:										
Agency Funds	344	331	408	408	411	354	338	383	393	377
Total - Government Employees	2,241	2,172	2,411	2,412	2,497	2,532	2,577	2,606	2,606	2,499

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<i>Governmental Activities</i>										
Legislative & Executive										
Commissioners - Number Official Meetings	111	100	118	127	139	152	143	159	160	170
Recorder - number of deeds recorded	16,564	15,975	15,324	15,465	13,697	13,005	15,123	12,499	12,979	14,351
Auditor - number of parcels billed	199,301	197,185	197,189	197,170	195,088	194,859	194,573	194,526	196,893	197,148
Auditor - number of warrants issued	43,567	41,207	46,143	43,963	44,988	45,788	45,738	42,961	44,193	45,467
Judicial										
Probate Court Cases	1,464	1,657	1,752	1,658	1,441	1,405	1,545	1,376	1,371	1,926
Public Safety (Sheriff)										
Number of Traffic Stops	5,429	3,353	7,061	6,503	5,952	5,156	6,087	8,254	5,471	6,456
Number of inmates	369	304	469	484	419	414	492	422	397	290
Public Works (Engineer)										
Roads Resurfaced (miles)	53	43	56	61	59	44	40	34	40	43
Bridges Repaired	3	4	5	5	6	7	5	3	5	7
Health										
Mental Health - People Served	21,591	22,323	22,536	20,949	20,552	19,316	18,580	16,732	16,294	13,724
SCBDD - People Served in Clinic	5,337	6,753	10,862	16,994	25,387	27,862	16,726	23,599	32,608	33,064
EMA, HAZMAT AND 911-People Served	369,922	369,964	375,586	371,574	375,586	375,586	375,165	375,736	375,432	374,868
Human Services (SCDJFS)										
Children in programs	349	350	336	345	391	361	400	513	438	410
Support Dollars Collected	\$ 59,059,545	\$ 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
Number of Cases from Reports	2,892	2,762	3,129	3,063	3,506	2,892	2,572	2,778	3,135	2,829
<i>Business Activities</i>										
Sewer										
Connections	49,064	48,131	47,916	47,689	47,541	47,504	47,248	46,871	46,487	46,195
Miles	746	743	739	735	731	730	728	728	728	723

Source: Stark County Departments

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last Ten Years

	<u>2021</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>
<i>Governmental Activities</i>										
Legislative and Executive										
Commissioners Buildings	22	21	21	21	21	20	19	19	19	19
Public Safety										
Marked Vehicles	74	68	68	62	75	74	71	65	67	70
Public Works										
State Roads (in miles)	251	251	251	251	251	251	251	251	251	251
County Roads (in miles)	406	406	406	406	407	407	407	408	408	408
Township Roads (in miles)	1,320	1,320	1,317	1,317	1,315	1,314	1,313	1,314	1,314	1,311
Bridges	329	329	329	329	333	329	329	333	333	333
Health										
SCBDD Buildings	12	12	12	12	12	12	12	12	13	13
SCBDD Buses and Vans	71	72	71	78	87	98	104	107	107	107
<i>Business Activities</i>										
Sewer										
Number of Lift Stations	80	80	79	81	85	84	82	82	82	80
Total Lines (in miles)	746	743	739	734	731	730	728	728	728	723
Water										
Total Lines (in miles)	46	46	46	46	46	45	45	45	45	45

Source: Stark County Departments

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 8/9/2022

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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www.ohioauditor.gov