



OHIO AUDITOR OF STATE
KEITH FABER



**STARK COUNTY
DECEMBER 31, 2019**

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	3
Prepared by Management:	
Schedule of Expenditures of Federal Awards	7
Notes to the Schedule of Expenditures of Federal Awards.....	15
Schedule of Findings.....	17

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of the Stark County, (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 27, 2020, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, and included a disclosure regarding the potential financial impact of COVID-19 and the ensuing emergency measures. Our report refers to other auditors who audited the financial statements of the Stark County Port Authority, a component unit of the County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State

Columbus, Ohio

August 27, 2020



101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

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

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Stark County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Stark County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Stark County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely-presented component units and remaining fund information of Stark County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 27, 2020, 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 adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, and included a disclosure regarding the potential financial impact of COVID-19 and the ensuing emergency measures. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the 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, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State

Columbus, Ohio

August 27, 2020

This page intentionally left blank.

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2019

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Direct</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (D)	93.104	1H79SM063425	\$ 274,411	\$ 1,054,605
Drug Fee Communities Support Program (D)	93.276	2H79SP020413	-	134,285
<i>Direct</i>				
Elder Justice Intervention Program (N)	93.747	90EJIG000102	-	93,676
<i>Medicaid Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program - MAC (A)	93.778	N/A	-	1,082,689
Medical Assistance Program (M)	93.778	G-1819-11-5806	-	4,409,982
Medical Assistance Program (M)	93.778	G-2021-11-5993	-	1,454,225
<i>Total Medical Assistance Program/Medicaid Cluster</i>			-	6,946,896
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
State Targeted Response to Opioid Crisis Grant (D)	93.788	FY2017	118,158	118,158
State Targeted Response to Opioid Crisis Grant (D)	93.788	FY2019	129,902	129,902
			248,060	248,060
<i>Title XXI - State Children's Insurance Program</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
State Children's Insurance Program (M)	93.767	G-1819-11-5806	-	41,628
State Children's Insurance Program (M)	93.767	G-2021-11-5993	-	27,315
<i>Total Title XXI - State Children's Insurance Program</i>			-	68,943
<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	FY2019	-	252,291
Social Services Block Grant (M)	93.667	G-1819-11-5806	297,767	6,212,808
Social Services Block Grant (M)	93.667	G-2021-11-5993	43,131	2,320,039
			340,898	8,785,138
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant (D)	93.667	FY2019	22,288	22,288
Social Services Block Grant (D)	93.667	FY2020	224,186	224,186
			246,474	246,474
<i>Total Title XX - Social Services Block Grant</i>			587,372	9,031,612
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Block Grant for Community Mental Health Services (D)	93.958	FY2019	188,419	190,690
Block Grant for Community Mental Health Services (D)	93.958	FY2020	125,384	127,513
<i>Total Block Grants for Community Mental Health Services</i>			313,803	318,203
<i>Passed Through Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families (M)	93.556	G-1819-11-5806	-	284,874
Promoting Safe and Stable Families (M)	93.556	G-2021-11-5993	-	65,095
<i>Total Promoting Safe and Stable Families</i>			-	349,969

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2019

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
<i><u>Passed Through Ohio Department of Mental Health and Addiction Services</u></i>				
Projects for Assistance in Transition from Homeless (D)	93.150	FY2019	103,033	103,033
Projects for Assistance in Transition from Homeless (D)	93.150	FY2020	18,096	18,096
<i>Total Projects for Assistance in Transition from Homeless</i>			<u>121,129</u>	<u>121,129</u>
<i><u>Passed Through Ohio Department of Mental Health and Addiction Services</u></i>				
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2019	1,629,474	1,629,474
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2020	831,749	856,147
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			<u>2,461,223</u>	<u>2,485,621</u>
<i>TANF Cluster</i>				
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
<i>Temporary Assistance for Needy Families</i>				
Temporary Assistance for Needy Families (M)	93.558	G-1819-11-5806	253,902	4,553,910
Temporary Assistance for Needy Families (M)	93.558	G-2021-11-5993	69,340	1,681,624
<i>Total Temporary Assistance for Needy Families/TANF Cluster</i>			<u>323,242</u>	<u>6,235,534</u>
<i>CCDF Cluster</i>				
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Child Care Development Block Grant (M)	93.575	G-1819-11-5806	-	301,462
Child Care Development Block Grant (M)	93.575	G-2021-11-5993	-	268,516
<i>Total Child Care Development Block Grant/CCDF Cluster</i>			<u>-</u>	<u>569,978</u>
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Child Welfare Services (M)	93.645	G-1819-11-5806	-	119,721
Child Welfare Services (M)	93.645	G-2021-11-5993	-	50,035
<i>Total Child Welfare Services</i>			<u>-</u>	<u>169,756</u>
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Foster Care - Title IV-E (M)	93.658	G-1819-11-5806	-	3,754,368
Foster Care - Title IV-E (M)	93.658	G-2021-11-5993	-	104,689
Foster Care - Title IV-E (G)	96.658	G-1819-06-0140	-	319,051
<i>Total Foster Care - Title IV-E</i>			<u>-</u>	<u>4,178,108</u>
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Chaffee Foster Care Independence Program (M)	93.674	G-1819-11-5806	-	74,485
Chaffee Foster Care Independence Program (M)	93.674	G-2021-11-5993	-	24,494
<i>Total Chaffee Foster Care Independent Program</i>			<u>-</u>	<u>98,979</u>
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Child Support Enforcement Research (M)	93.564	G-1819-11-5806	-	110,444
Child Support Enforcement Research (M)	93.564	G-2021-11-5993	-	43,120
<i>Total Child Support Enforcement Research</i>			<u>-</u>	<u>153,564</u>
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Child Support Enforcement (M)	93.563	G-1819-11-5806	-	2,477,672
Child Support Enforcement (M)	93.563	G-2021-11-5993	-	925,382
<i>Total Child Support Enforcement</i>			<u>-</u>	<u>3,403,054</u>

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2019

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Adoption Assistance (M)	93.659	G-1819-11-5806	-	1,594,175
Adoption Assistance (M)	93.659	G-2021-11-5993	-	571,889
<i>Total Adoption Assistance</i>			<u>-</u>	<u>2,166,064</u>
<i>Passed Through Ohio Department of Health</i>				
Preventive Health and Health Services Block Grant (D)	93.991	FY2019	-	24,300
Preventive Health and Health Services Block Grant (D)	93.991	FY2020	-	3,626
			<u>-</u>	<u>27,926</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>4,329,240</u>	<u>37,855,962</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>CDBG - Entitlement Grants Cluster</i>				
<i>Direct</i>				
Community Development Block Grants/Entitlement Grants (C)	14.218	B15UC390005	-	83,000
Community Development Block Grants/Entitlement Grants (C)	14.218	B16UC390005	-	24,195
Community Development Block Grants/Entitlement Grants (C)	14.218	B17UC390005	-	65,697
Community Development Block Grants/Entitlement Grants (C)	14.218	B18UC390005	32,405	1,135,949
Community Development Block Grants/Entitlement Grants (C)	14.218	B19UC390005	62,682	132,929
			<u>95,087</u>	<u>1,441,770</u>
<i>Passed Through the City of Canton</i>				
Community Development Block Grants/Entitlement Grants (D)	14.218	FY2019	-	46,995
Community Development Block Grants/Entitlement Grants (D)	14.218	FY2020	-	2,587
			<u>-</u>	<u>49,582</u>
<i>Passed Through the City of Alliance</i>				
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2019	-	3,460
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2020	-	2,308
			<u>-</u>	<u>5,768</u>
<i>Passed Through the City of Massillon</i>				
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2019	-	5,506
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2020	-	3,264
			<u>-</u>	<u>8,770</u>
<i>Total CDBG Entitlement Grants Cluster</i>			<u>95,087</u>	<u>1,505,890</u>
<i>Passed Through the City of Canton</i>				
Emergency Service Grant Proposal (D)	14.231	FY2019	-	2,722
Emergency Service Grant Proposal (D)	14.231	FY2020	-	20,447
			<u>-</u>	<u>23,169</u>
<i>Passed Through the Ohio Developmental Services Agency</i>				
Emergency Service Grant Proposal (D)	14.231	S-L-18-1DI-2	116,148	116,148
Emergency Service Grant Proposal (D)	14.231	S-L-18-1DI-3	1,966	1,966
			<u>118,114</u>	<u>118,114</u>
<i>Total Emergency Service Grant Proposal</i>			<u>118,114</u>	<u>141,283</u>

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2019

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</u>				
<i>Direct</i>				
Supportive Housing Program (D)	14.235	OH0241L5E081710	-	83,141
Supportive Housing Program (D)	14.235	FY2020	-	12,866
<i>Total Supportive Housing Program</i>			<u>-</u>	<u>96,007</u>
<i>Direct</i>				
Continuum of Care Program (D)	14.267	OH0594L5E081700	-	72,104
Continuum of Care Program (D)	14.267	FY2020	-	957
<i>Total Continuum of Care Program</i>			<u>-</u>	<u>73,061</u>
<i>Direct</i>				
HOME Investment Partnerships Program (C)	14.239	M-16DC390204	1,425	35,049
HOME Investment Partnerships Program (C)	14.239	M-17DC390204	-	365,738
HOME Investment Partnerships Program (C)	14.239	M-18DC390204	-	266,988
HOME Investment Partnerships Program (C)	14.239	M-19DC390204	-	6,904
<i>Total HOME Investment Partnerships Program</i>			<u>1,425</u>	<u>674,679</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>214,626</u>	<u>2,490,920</u>
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Child Nutrition Cluster</i>				
<i>Passed Through Ohio Department of Education</i>				
National School Lunch Program (A)	10.555	FY2019	-	37,283
National School Lunch Program (A)	10.555	FY2020	-	16,970
<i>Total National School Lunch Program/Child Nutrition Cluster</i>			<u>-</u>	<u>54,253</u>
<i>SNAP Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Supplemental Nutrition Assistance Program (M)	10.561	G-1819-11-5806	-	1,245,075
Supplemental Nutrition Assistance Program (M)	10.561	G-2021-11-5993	-	372,327
<i>Total Supplemental Nutrition Assistance Program/SNAP Cluster</i>			<u>-</u>	<u>1,617,402</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>-</u>	<u>1,671,655</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Department of Emergency Management Agency</i>				
Emergency Management Performance Grant (L)	97.042	EMW-2018-EP-00008-S01	-	97,666
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>-</u>	<u>97,666</u>

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2019

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Special Education Cluster</i>				
<i>Passed Through Ohio Department of Education</i>				
Special Education - Grants to States (A)	84.027	0663246BSF2019	-	77,058
Special Education - Preschool Grants (A)	84.173	066324PGS12019	-	14,183
<i>Total Special Education Cluster</i>			-	<u>91,241</u>
TOTAL U.S. DEPARTMENT OF EDUCATION				
			-	<u>91,241</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed Through Ohio Governor's Office of Criminal</i>				
<i>Justice Services (Justice Assistance Act)</i>				
Violence Against Women Formula Grants (H)	16.588	2017WFVA28217A	-	25,000
Violence Against Women Formula Grants (H)	16.588	2018WFVA28217	-	34,992
Violence Against Women Formula Grants (E)	16.588	2017WFVA28212	-	710
Violence Against Women Formula Grants (E)	16.588	2017WFVA28212A	-	9,804
Violence Against Women Formula Grants (E)	16.588	2018WFVA28212	-	23,109
<i>Total Violence Against Women Formula Grants</i>			-	<u>93,615</u>
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2016DJBX0834	-	16,962
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2017DJBX0135	-	37,868
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2018DJBX0177	-	47,578
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2018JGA016448	-	33,000
<i>Total Byrne Memorial Justice Assistance Grant Program</i>			-	<u>135,408</u>
<i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i>				
Crime Victim Assistance (E)	16.575	2019VOCA132137122	-	232,473
Crime Victim Assistance (E)	16.575	2020VOCA132924162	-	72,661
Crime Victim Assistance (M)	16.575	2019VOCA132234677	-	14,791
Crime Victim Assistance (M)	16.575	2020VOCA132924105	-	902
Crime Victim Assistance (M)	16.575	2019VOCA132137110	-	42,907
Crime Victim Assistance (G)	16.575	2019VOCA132136868	-	83,552
<i>Total Crime Victim Assistance</i>			-	<u>447,286</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				
			-	<u>676,309</u>

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2019

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<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	-	298,941
Highway Planning and Construction (I)	20.205	99849	-	1,670,720
Highway Planning and Construction (I)	20.205	99853	-	1,854,240
Highway Planning and Construction (I)	20.205	99950	-	200,000
Highway Planning and Construction (I)	20.205	89022	-	3,848,410
Highway Planning and Construction (I)	20.205	104739	-	211,723
Highway Planning and Construction (I)	20.205	103225	-	450,102
Highway Planning and Construction (I)	20.205	104662	-	18,932
Highway Planning and Construction (I)	20.205	103460	-	3,113
Highway Planning and Construction (I)	20.205	103462	-	38,644
Highway Planning and Construction (I)	20.205	108424	-	23,820
<i>Total Highway Planning and Construction/Highway Planning and Construction Cluster</i>			<u>-</u>	<u>8,618,645</u>
<i>Highway Safety Cluster</i>				
State and Community Highway Safety (H)	20.600	SC-2019-76-00-00-00452-00	-	47,586
State and Community Highway Safety (H)	20.600	SC-2020-76-00-00-00452-00	-	15,149
State and Community Highway Safety (H)	20.600	ISE-2019-76-00-00-00381-00	-	20,938
State and Community Highway Safety (H)	20.600	ISE-2020-76-00-00-00381-00	-	3,246
State and Community Highway Safety (H)	20.600	GG-2019-76-00-00-00617-00	-	111,059
State and Community Highway Safety (H)	20.600	GG-2020-76-00-00-00617-00	-	34,297
<i>Total State and Community Highway Safety</i>			<u>-</u>	<u>232,275</u>
National Priority Safety Programs (H)	20.616	OVITF-2019-76-00-00-00488-00	-	123,964
National Priority Safety Programs (H)	20.616	OVIT-2020-76-00-00-00655-00	-	31,699
National Priority Safety Programs (H)	20.616	DDEP-2019-76-00-00-00381-00	-	4,696
<i>Total National Priority Safety Programs</i>			<u>-</u>	<u>160,359</u>
<i>Total Highway Safety Cluster</i>			<u>-</u>	<u>392,634</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (H)	20.608	ISE-2019-76-00-00-00381-00	-	27,913
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (H)	20.608	ISE-2020-76-00-00-00381-00	-	4,342
<i>Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated</i>			<u>-</u>	<u>32,255</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			<u>-</u>	<u>9,043,534</u>
<u>ELECTION ASSISTANCE COMMISSION</u>				
<i>Passed Through Ohio Secretary of State</i>				
HAVA Election Security Grant (K)	90.404	06SOSHHHS76	-	761
<i>Total HAVA Election Security Grant</i>			<u>-</u>	<u>761</u>
TOTAL ELECTION ASSISTANCE COMMISSION			<u>-</u>	<u>761</u>

STARK COUNTY, OHIO

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2019

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<u>U.S. DEPARTMENT OF INTERIOR</u>				
<i>Passed Through Office of Ohio Department of Natural Resources</i>				
Flood Control Act Lands (B)	15.433	FY2019	-	2,495
TOTAL U.S. DEPARTMENT OF INTERIOR			-	2,495
TOTAL FEDERAL ASSISTANCE			\$ 4,543,866	\$ 51,930,543

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

The following represent the recipient departments:

- (A) Board of Developmental Disabilities
- (B) Auditor
- (C) County Commissioners
- (D) Mental Health and Addiction Recovery
- (E) Prosecuting Attorney
- (F) Sanitary Engineer
- (G) Family Court

- (H) Sheriff's Office
- (I) County Engineer
- (J) Court of Common Pleas
- (K) Board Of Elections
- (L) Emergency Preparedness Agency
- (M) Job and Family Services
- (N) Probate Court

This page intentionally left blank.

STARK COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Stark County (the County) under programs of the federal government for the year ended December 31, 2019. 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 position, 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, and the Ohio Department of Mental Health and Addition 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 2019 to 2020 programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amt. Transferred</u>
Special Education - IDEA	84.027	\$ 7,825

NOTE H – TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2019, the County made allowable transfers of \$6,503,132 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 \$6,235,534 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 2019 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 12,738,666
Transfer to Social Services Block Grant	<u>(6,503,132)</u>
Total Temporary Assistance for Needy Families	<u>\$ 6,235,534</u>

NOTE I – PRIOR YEAR PROGRAM SETTLEMENT

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2015 and 2016 Cost Reports from the Ohio Department of Developmental Disabilities for the Medical Program ((MAC settlement only) CFDA 93.778) in the amount of \$10,407.82 and \$20,208.43, 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 and disclosed in a Footnote since the underlying expenditures occurred in a prior reporting period.

STARK COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515

DECEMBER 31, 2019

1. SUMMARY OF AUDITOR'S RESULTS
--

(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):	Foster Care (Title IV-E) – CFDA# 93.658; Adoption Assistance – CFDA# 93.659; Child Support Enforcement – CFDA# 93.563; Supplemental Nutrition Assistance Program Cluster – CFDA# 10.561
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$1,557,916 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

This page intentionally left blank.

Stark County, Ohio

Comprehensive Annual Financial Report

**For the Year Ended
December 31, 2019**



Alan Harold
Stark County Auditor

Prepared by The Stark County Auditor's Office

THIS PAGE INTENTIONALLY LEFT BLANK.

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019

Table of Contents

I. INTRODUCTORY SECTION

Page

Title Page	i
Table of Contents	ii
Transmittal Letter	v
List of Elected Officials	ix
Organizational Chart	x
GFOA Certificate of Achievement	xi

II. FINANCIAL SECTION

Independent Auditor's Report	1
Management's Discussion and Analysis	5

Basic Financial Statements:

Government-wide Financial Statements:

Statement of Net Position	17
Statement of Activities	18

Fund Financial Statements:

Balance Sheet – Governmental Funds	20
--	----

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	22
--	----

Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Non-GAAP Basis)

General Fund	24
Board of Developmental Disabilities Fund	25
Mental Health Fund	26
Children's Services Fund	27
Public Assistance Fund	28
Justice System Sales Tax Fund	29

Statement of Fund Net Position – Proprietary Funds	30
--	----

Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	31
---	----

Statement of Cash Flows – Proprietary Funds	32
---	----

Statement of Fiduciary Net Position – Fiduciary Funds	33
---	----

Statement of Changes in Fiduciary Net Position – Fiduciary Funds	34
--	----

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019

Table of Contents

Notes to the Basic Financial Statements.....	35
Required Supplementary Information	
Schedule of the County's Proportionate Share of the Net Pension Liability.....	99
Schedule of the County's Contributions - Pension.....	100
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset).....	103
Schedule of the County's Contributions – OPEB.....	104
Notes to the Required Supplementary Information.....	106
Combining Statements and Individual Fund Schedules:	
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions.....	108
Combining Balance Sheet – Nonmajor Governmental Funds.....	111
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	120
Combining Statements – Nonmajor Enterprise Funds:	
Fund Descriptions.....	130
Combining Statement of Net Position – Nonmajor Enterprise Funds.....	131
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Nonmajor Enterprise Funds.....	132
Combining Statement of Cash Flows – Nonmajor Enterprise Funds.....	133
Combining Statements – Internal Service Funds:	
Fund Descriptions.....	134
Combining Statement of Net Position – Internal Service Funds.....	135
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds.....	136
Combining Statement of Cash Flows – Internal Service Funds.....	137
Combining Statements – Fiduciary Funds:	
Fund Descriptions.....	138
Combining Statement of Net Position – Private Purpose Trust Funds.....	139
Combining Statement of Net Position – Custodial Funds.....	140
Combining Statement of Changes in Net Position – Private Purpose Trust Funds.....	141
Combining Statement of Changes in Net Position – Custodial Funds.....	142
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Fund Equity - Budget and Actual (Non-GAAP Basis):	
Major Funds	143
Nonmajor Funds	152

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019

Table of Contents

III. STATISTICAL SECTION

Table of Contents.....	190
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
Change in Fund Balances – Governmental Funds – Last Ten Years.....	S6
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	S8
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S9
Property Tax Levies and Collections – Real and Public Utility – Last Ten Years.....	S11
Property Tax Levies and Collections – Tangible Personal – Last Ten Years.....	S12
Principal Taxpayers – Real Estate Tax – Current and Nine Years Ago.....	S13
Principal Taxpayers – Public Utility Tangible Personal Property Tax – Current and Nine Years Ago..	S14
Sales Tax Revenue by Industry – Current and Previous Year.....	S15
Special Assessments Billed and Collected – Last Ten Years.....	S16
Ratios of Outstanding Debt by Type – Last Ten Years.....	S17
Computation of Legal Debt Margin – Current Year.....	S18
Demographic and Economic Statistics – Last Ten Years.....	S19
Principal Employers – Current and Nine Years Ago.....	S20
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

THIS PAGE INTENTIONALLY LEFT BLANK.



August 27, 2020

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

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

Dear Citizens and Commissioners:

I am pleased to present the Stark County Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. 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, 2019. 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 reflecting an average 11.0% increase in real property values. All market areas in Stark County have recovered from the collapse in property values in the early part of the decade. 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 in the top 10. Canton City Board of Education and Stark State College remain dominant service side employers as well. In a community with a long and rich history in manufacturing, only Timken Company and TimkenSteel Corporation remain at the top within this sector.

While calendar 2019 reflected broad economic and employment successes, the country and global community have been mired in the effects of COVID-19. Unemployment, at 3.8% in May 2019, reached 12.6% in May 2020. While this has fallen from its peak, it is still concerning to the community's near-term economic health.

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

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

Long Range Planning

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

Improving Accountability

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its Comprehensive Annual Financial Report for the year ended December 31, 2018.

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.

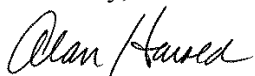
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we will submit it to the GFOA this year, as in each year past.

Additionally, the Auditor of State of Ohio presented an audit we are rightly proud of for the eighth 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, 2019

COUNTY COMMISSIONERS

Janet Weir Creighton
Richard R. Regula
Bill C. Smith

COUNTY AUDITOR

Alan C. Harold

COUNTY CORONER

Anthony P. Bertin

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

John D. Ferrero

COUNTY RECORDER

Rick M. Campbell

COUNTY SHERIFF

George T. Maier

COUNTY TREASURER

Alex A. Zumbar

CLERK OF COURTS

Louis P. Giavasis

COMMON PLEAS JUDGES

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

FAMILY COURT JUDGES

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

PROBATE COURT JUDGE

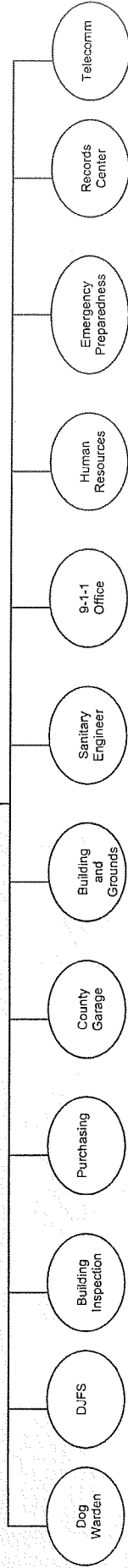
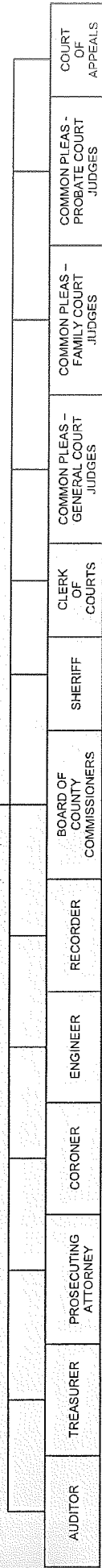
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

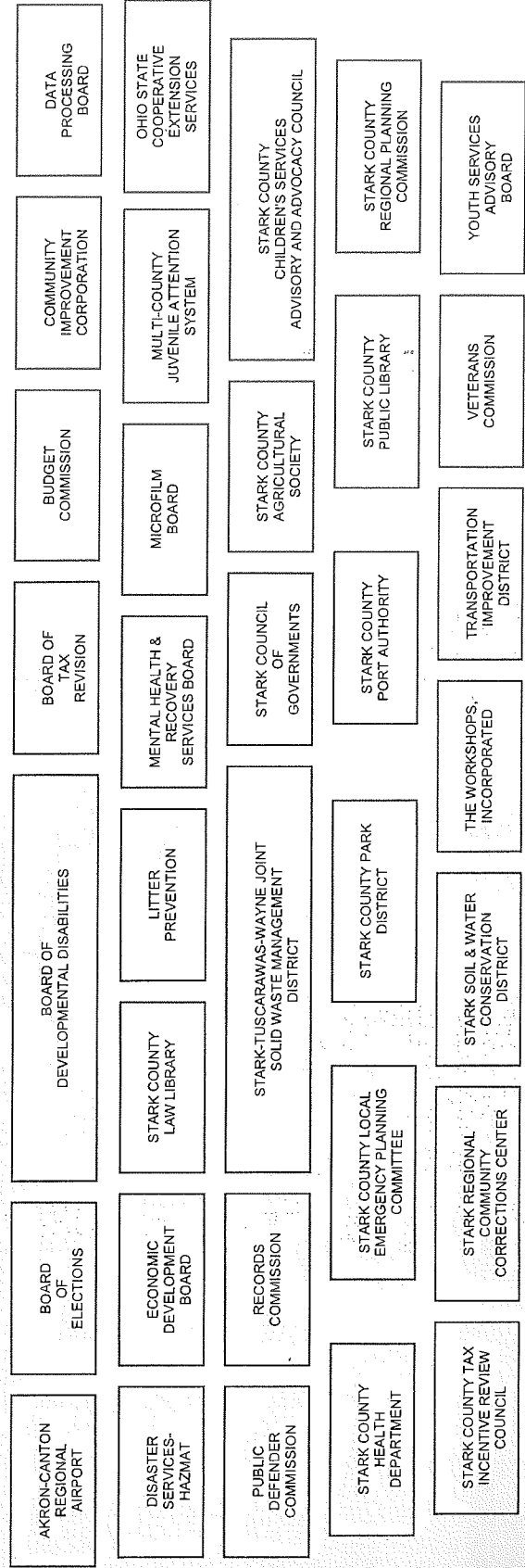
Craig R. Baldwin
Patricia A. Delaney
W. Scott Gwin
William B. Hoffman
Earle E. Wise, Jr.
John W. Wise

STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

VOTERS OF STARK COUNTY



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





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Stark County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO

THIS PAGE INTENTIONALLY LEFT BLANK.



Financial Section

THIS PAGE INTENTIONALLY LEFT BLANK.



101 Central Plaza South
700 Chase Tower
Canton, Ohio 44702-1509
(330) 438-0617 or (800) 443-9272
EastRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

Stark County
110 Central Plaza South
Canton, Ohio 44702

To the County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Stark County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Stark County Port Authority, which represents 12.08 percent, 1.03 percent, and .17 percent, respectively, of the assets and deferred outflows, fund balance/net position, and revenues/additions of the aggregate discretely presented component units and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Stark County Port Authority, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the remaining fund information of Stark County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Mental Health, Children's Services, Public Assistance and Justice System Sales Tax Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2U to the financial statements, during the year ended December 31, 2019, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. In addition, as discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State

Columbus, Ohio

August 27, 2020

This page intentionally left blank.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2019*

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, 2019. Please read it in conjunction with the County's basic financial statements, which begin on page 17.

FINANCIAL HIGHLIGHTS

- The County's net position decreased by \$.2 million as a result of this year's operations. Net position of business-type activities increased by \$3.4 million, or 2 percent, and net position of governmental activities decreased by \$3.6 million, or 2 percent.
- All revenues related to governmental activities totaled \$274 million. General revenues accounted for \$122 million or 44 percent of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$152 million or 56 percent of the total.
- The County had \$278 million in expenses related to governmental activities; only \$152 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$122 million, of which \$100 million was tax revenue with the remaining \$22 million from interest, grants, entitlements, and miscellaneous revenues.

USING THIS ANNUAL FINANCIAL REPORT

This annual financial report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 17 through 19) provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements begin on page 20. 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

Our analysis of the County as a whole begins on page 7. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows, liabilities and deferred inflows using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

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

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2019*

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

Our analysis of the County's major funds begins on page 12. 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, 2019

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 2019 compared to 2018:

Table 1
Net Position
(In Millions)

	Governmental Activities			Business-Type Activities		
	2019	Restated 2018	Change	2019	Restated 2018	Change
Assets						
<i>Current and Other Assets</i>	\$ 310.4	\$ 294.9	\$ 15.5	\$ 40.2	\$ 38.6	\$ 1.6
<i>Net Pension/OPEB Asset</i>	0.5	0.5	0.0	-	-	-
<i>Capital Assets, Net</i>	217.6	207.3	10.3	194.6	192.1	2.5
Total Assets	528.5	502.7	25.8	234.8	230.7	4.1
Deferred Outflows of Resources						
<i>Pension & OPEB</i>	53.4	28.7	24.7	3.5	2.4	1.1
Liabilities						
<i>Other Liabilities</i>	14.6	14.1	0.5	2.9	1.7	1.2
<i>Long-Term Liabilities</i>						
<i>Due Within One Year</i>	9.9	11.0	(1.1)	5.4	5.2	0.2
<i>Due in More Than One Year</i>						
<i>Net Pension Liability</i>	165.0	99.2	65.8	8.7	5.0	3.7
<i>Net OPEB Liability</i>	74.3	63.2	11.1	4.1	3.4	0.7
<i>Other Amounts</i>	23.9	25.1	(1.2)	57.5	60.2	(2.7)
Total Liabilities	287.7	212.6	75.1	78.6	75.5	3.1
Deferred Inflows of Resources						
<i>Property Taxes and Other</i>	66.0	62.6	3.4	-	-	-
<i>Pension & OPEB</i>	7.2	31.6	(24.4)	0.3	1.6	(1.3)
Total Deferred Inflows of Resources	73.2	94.2	(21.0)	0.3	1.6	(1.3)
Net Position						
<i>Net Investment in Capital Assets</i>	198.0	189.5	8.5	131.5	127.3	4.2
<i>Restricted</i>						
<i>Capital Projects</i>	1.3	1.2	0.1	-	-	-
<i>Debt Service</i>	0.7	1.2	(0.5)	-	-	-
<i>Special Programs</i>	163.3	158.5	4.8	-	-	-
<i>Unrestricted</i>	(142.3)	(125.8)	(16.5)	27.9	28.7	(0.8)
Total Net Position	\$ 221.0	\$ 224.6	\$ (3.6)	\$ 159.4	\$ 156.0	\$ 3.4

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2019*

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2019 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. The County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

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

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

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

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

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

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2019*

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

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

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

The largest portion of the County's net position (87 percent) reflects its net investment in capital assets, (e.g., land, building, machinery, equipment, infrastructure and construction in progress). The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since capital assets themselves cannot be used to pay these liabilities.

An additional portion of the County's net position (43 percent) represents resources that are subject to external restrictions on how they may be used.

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

This space intentionally left blank.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2019

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 2019 and 2018.

Table 2
Changes in Net Position
(In Millions)

	<i>Governmental Activities</i>			<i>Business-Type Activities</i>		
	<i>2019</i>	<i>2018</i>	<i>Change</i>	<i>2019</i>	<i>2018</i>	<i>Change</i>
Revenues						
Program Revenues:						
Charges for Services	\$ 33.6	\$ 34.6	\$ (1.0)	\$ 29.0	\$ 29.3	\$ (0.3)
Operating Grants	108.8	104.9	3.9	-	0.1	(0.1)
Capital Grants	9.8	6.0	3.8	2.7	1.6	1.1
Total Program Revenues	152.2	145.5	6.7	31.7	31.0	0.7
General Revenues:						
Property Taxes	62.9	59.7	3.2	-	-	-
Sales Taxes	34.2	33.7	0.5	-	-	-
Other Local Taxes	3.2	-	3.2	-	-	-
Grants and Entitlements	11.1	10.8	0.3	-	-	-
Payments in Lieu of Taxes	0.2	0.2	0.0	-	-	-
Investment Earnings	6.0	2.8	3.2	-	-	-
Miscellaneous	4.5	4.9	(0.4)	0.1	0.2	(0.1)
Total General Revenues	122.1	112.1	10.0	0.1	0.2	(0.1)
Total Revenues	274.3	257.6	16.7	31.8	31.2	0.6
Program Expenses						
<i>General Government</i>						
Legislative & Executive	36.5	30.5	6.0	-	-	-
Judicial	20.0	18.9	1.1	-	-	-
Public Safety	51.2	44.8	6.4	-	-	-
Public Works	24.7	26.1	(1.4)	-	-	-
Health	83.0	81.4	1.6	-	-	-
Human Services	60.9	57.8	3.1	-	-	-
Interest and Fiscal Charges	1.6	0.7	0.9	-	-	-
<i>Enterprise Operations:</i>						
Sewer	-	-	-	27.1	26.0	1.1
Water	-	-	-	1.3	0.7	0.6
Sheriff's Webcheck	-	-	-	-	-	-
Total Program Expenses	277.9	260.2	17.7	28.4	26.7	1.7
Change in Net Position	(3.6)	(2.7)	(0.9)	3.4	4.5	(1.1)
Net Position Beginning of Year	224.6	223.8	0.8	156.0	151.6	4.4
Restatement - See Note 2	-	3.5	(3.5)	N/A	N/A	N/A
Net Position End of Year	\$ 221.0	\$ 224.6	\$ (3.6)	\$ 159.4	\$ 156.1	\$ 3.3

STARK COUNTY, OHIO

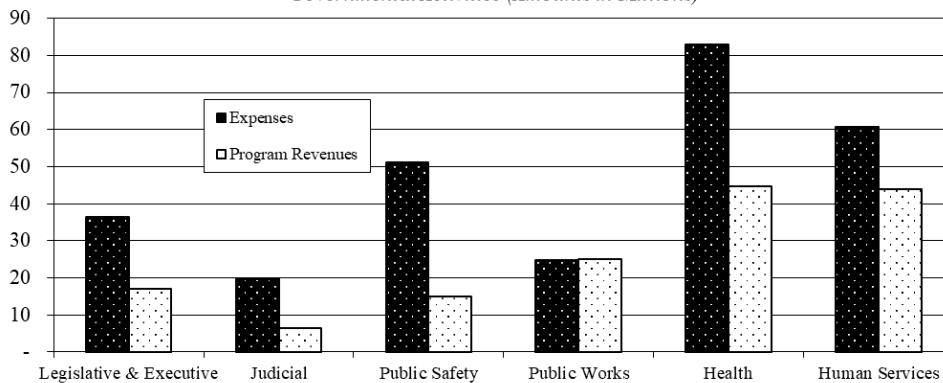
Management's Discussion and Analysis
For the Year Ended December 31, 2019

Governmental Activities

Governmental activities decreased the County's net position by \$3.6 million. Key elements of this change are as follows:

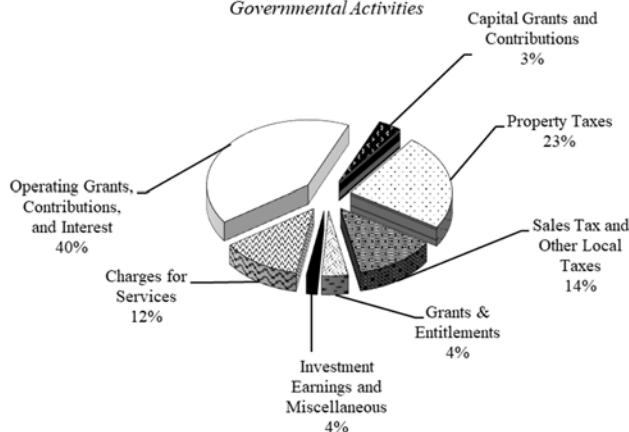
- Governmental expenses increased by \$17.7 million while revenues increased by \$16.7 million. The increase in expenses was primarily the result of a significant change in the County's net pension/OPEB liability as previously discussed.

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



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

Graph 2
Revenues by Source
Governmental Activities



Operating grants were the largest type of program revenue for the County. The major recipients of intergovernmental program revenues were the Board of DD - \$21 million, Public Assistance - \$25 million, the Children Services Board - \$17 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 \$34 million of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

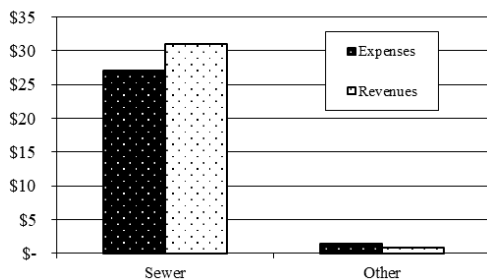
STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2019

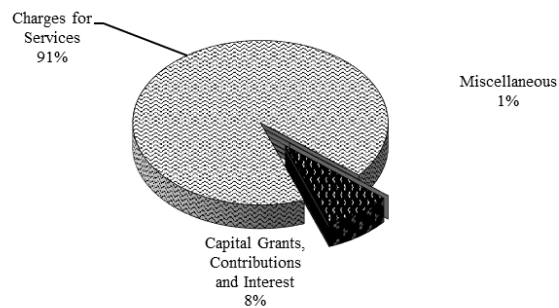
Property tax revenues account for \$63 million total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$31 million, the Children Services Board - \$9 million, the Mental Health and Addiction Recovery Board - \$6 million, Emergency Services - \$1 million and the General Fund - \$16 million.

Business-type Activities

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



Graph 4
Revenues by Source
Business-Type Activities



Charges for services remained the main source of revenue, for Business-type activities, at 91 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 \$19 million of the County's total fund balance constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The General fund is the chief operating fund of the County, which saw a \$6.8 million increase from 2018. There was a \$5.9 million increase in revenue and other financing sources while expenditures and other financing uses increased by \$1.5 million. The drivers of this revenue increase were due to the rise in property values and the rise in investment income. It is worth noting that of the \$6.6 million in other financing uses, \$5 million was transferred to the Permanent Improvement fund for future capital projects, and the remaining portion was transferred to the General Obligation Bond Retirement fund to pay the year's debt obligations.

The Stark Board of Developmental Disabilities (DD) fund balance saw a \$6.2 million increase in 2019. There was a \$5.6 million increase in revenue and other financing sources. Intergovernmental revenue increased by \$4.6 million due to an influx in State grant funding like the Targeted Case Management grant that provides service coordination for adults who do not receive home and community-based services. There was a \$1.25 million settlement that was received in 2019 that occurs every other year.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2019*

The Mental Health and Addiction Recovery Board fund balance increased \$1.3 million in 2019. The Board was able to reduce spending in 2019 while revenues increased by \$2.1 million when compared to 2018.

The Children's Services fund balance increased \$2.1 million during 2019. Although revenue fell by \$1.1 million, when compared to 2018, the fund's ability to cut costs still allowed for a \$2.1 million dollar net increase.

The Public Assistance fund saw a \$1.2 million increase during 2019. Revenues increased in 2019 but were partially offset due to an increase on the spending side, which allowed for the gain in fund balance.

The Justice System Sales Tax fund balance decreased \$1.4 million during 2019. This decrease was primarily caused by an increase in public safety's personal services expenditures.

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 \$27.2 million, which is a slight decrease from 2018. As previously mentioned, the net pension liability caused an increase in long-term liabilities on both governmental and enterprise statements of net position. In this case, long-term liabilities increased by \$1.9 million. Although there was a \$1.6 million increase in current assets due to an uptick in pooled cash and investments, the rise in pension liability surpassed the above-mentioned growth.

GENERAL FUND BUDGETING HIGHLIGHTS

Actual revenues and other financing sources were \$3.4 million more than final budgeted revenues and other financing sources. Charges for services, intergovernmental income and investment income were the most noteworthy during 2019. Conveyance and recording fees continued to come in much higher than expected during 2019. This can continue to be viewed as an indicator of a strengthening housing market within the County. Intergovernmental income also exceeded expectations due to better than expected yields in indigent defense reimbursements and casino revenue during 2019. Investment income also came in higher than originally projected and was \$1.5 million or 57% higher than 2018 investment returns.

Actual expenditures were \$4.5 million less than final budgeted expenditures. \$1.3 million was saved in personal services while \$1.7 million in purchased services and capital purchases were rebudgeted in the subsequent year strictly due to timing. The County also saved \$0.8 million due to the Geographic Distribution of VA Expenditures during 2019. The program elevated a portion of veteran assistance to the Federal level, which has allowed some cost savings at the local level. Federal veteran's assistance dollars spent during 2019 compared to County dollars spent was 124 to 1.

CAPITAL ASSET AND DEBT ADMINISTRATION

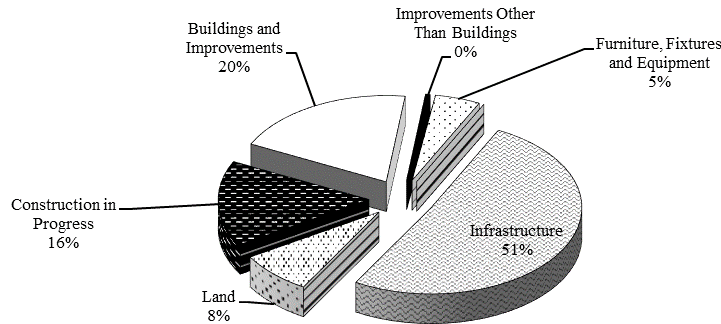
Capital Assets

The County's investment in capital assets for its governmental and business type activities as of December 31, 2019 amounts to \$412 million (net of accumulated depreciation). The total increase in the County's investment in capital assets for the current fiscal year was 3 percent. Infrastructure accounted for 56 percent of the capital assets reported in business-type activities. The following schedule represents the allocation of capital assets in the governmental activities.

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2019

Graph 5
Capital Assets
Governmental Activities



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

- The Engineer's 2019 paving projects included asphalt resurfacing on Shepler Church Avenue, Sherman Church Avenue, Beech Street, Dueber Avenue, Easton Street, Orrville Street, Perry Drive, Southway Street, Navarre Road, Woodlawn Avenue, and Whipple Avenue. 26.34 miles of roadway received chip seal resurfacing as part of the Engineer's annual maintenance of County roads. There were no completed bridge or inspection projects during 2019, but there were many under construction at year end.
- The Auditor's office completed the implementation of the new finance and payroll systems. The new finance system went live on January 2019 and the payroll system went live on January 1, 2020. The Auditor's office also implemented the new real estate CAMA system that went live on January 1, 2020 as well.
- The Job and Family Services Midtown Building renovation also was completed during 2019. The building was purchased by the County in 2017.
- Various other street, storm sewer, bridge, building renovation and sanitary sewer projects were underway at year end in Construction in Progress and totaled \$34.7 million in the Governmental Activities and \$5.9 million in the Business-Type Activities.

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

	<i>Governmental Activities</i>		<i>Business-Type Activities</i>		<i>Total</i>	
	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>	<i>2019</i>	<i>2018</i>
<i>Land</i>	\$ 17.3	\$ 17.1	\$ 0.6	\$ 0.6	\$ 17.9	\$ 17.7
<i>Construction in Progress</i>	34.7	24.5	5.9	6.9	40.6	31.4
<i>Buildings and Improvements</i>	43.0	41.2	7.9	4.4	50.9	45.6
<i>Improvements Other Than Buildings</i>	1.1	1.1	0.1	0.1	1.2	1.2
<i>Furniture, Fixtures and Equipment</i>	10.6	8.1	1.5	1.2	12.1	9.3
<i>Sewer Rights</i>	-	-	69.3	70.5	69.3	70.5
<i>Infrastructure</i>	110.9	115.3	109.3	108.4	220.2	223.7
<i>Total</i>	\$ 217.6	\$ 207.3	\$ 194.6	\$ 192.1	\$ 412.2	\$ 399.4

STARK COUNTY, OHIO

Management's Discussion and Analysis
For the Year Ended December 31, 2019

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

Debt

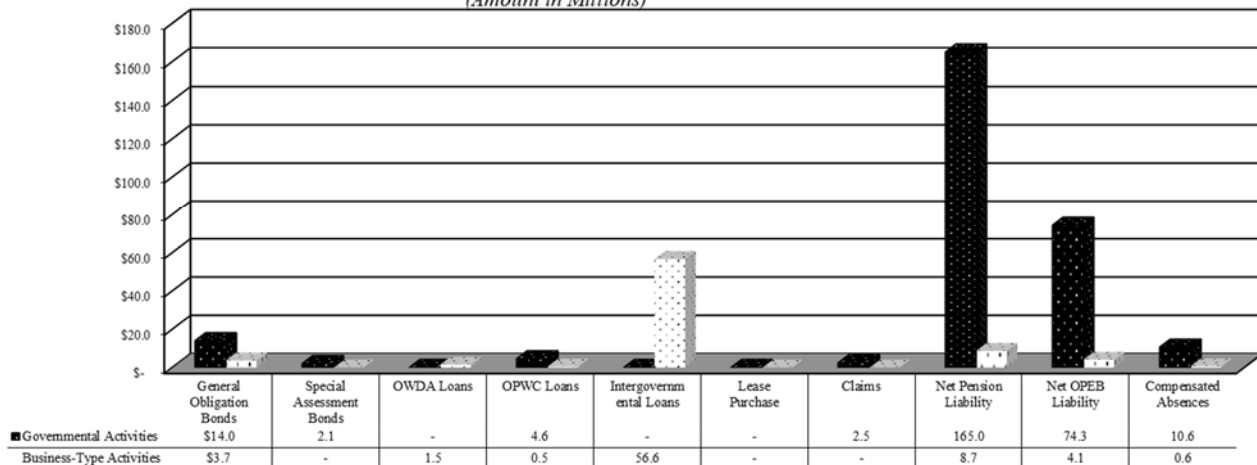
The following table summarizes the County's long-term obligations outstanding:

Table 4
Outstanding Long-Term Obligations at December 31
(In Millions)

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$ 14.0	\$ 15.2	\$ 3.7	\$ 4.0	\$ 17.7	\$ 19.2
Special Assessment Bonds	2.1	2.4	-	-	2.1	2.4
OWDA Loans	-	-	1.5	2.2	1.5	2.2
OPWC Loans	4.6	4.4	0.5	0.6	5.1	5.0
Intergovernmental Loans	-	-	56.6	58.0	56.6	58.0
Lease Purchase	-	0.1	-	-	-	0.1
Claims	2.5	3.8	-	-	2.5	3.8
Net Pension Liability	165.0	99.2	8.7	5.0	173.7	104.2
Net OPEB Liability	74.3	63.2	4.1	3.4	78.4	66.6
Compensated Absences	10.6	10.2	0.6	0.6	11.2	10.8
Total	\$ 273.1	\$ 198.5	\$ 75.7	\$ 73.8	\$ 348.8	\$ 272.3

At December 31, 2019, the County had outstanding long-term obligations in the amount of \$273 million for the governmental activities and \$76 million for the business-type activities. The breakout of debt is presented in the following graph.

Graph 6
Total Outstanding Debt by Type
(Amount in Millions)



The County's general obligation bond rating was Aa2 in 2019 from Moody's. Other obligations include pension, OPEB, accrued vacation pay and sick leave. More detailed information about the County's long-term liabilities is presented in Notes 11, 12, 16, 17 and 18 to the basic financial statements.

STARK COUNTY, OHIO

*Management's Discussion and Analysis
For the Year Ended December 31, 2019*

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.

Stark County, Ohio

Statement of Net Position

December 31, 2019

	Primary Government			Component Units	
	Governmental	Business-Type	Total	Stark County	Stark County Port Authority
	Activities	Activities		Land Reutilization Corporation	
Assets					
Equity in Pooled Cash and Investments	\$ 168,995,543	\$ 34,332,702	\$ 203,328,245	\$ 3,019,491	\$ 1,340,440
Cash and Investments in Segregated Accounts	759,786	392,229	1,152,015	-	-
Cash and Investments with Fiscal and Escrow Agents	1,396,173	291,629	1,687,802	-	-
Accounts Receivable	2,398,941	5,115,413	7,514,354	5	-
Intergovernmental Receivable	46,833,224	-	46,833,224	-	-
Taxes Receivable	71,878,054	-	71,878,054	-	-
Sales Taxes Receivable	8,223,838	-	8,223,838	-	-
Revenue in Lieu of Taxes Receivable	213,357	-	213,357	-	-
Special Assessments Receivable	2,457,436	24,652	2,482,088	-	-
Loans Receivable	2,937,361	-	2,937,361	-	73,474,221
Internal Balances	10,715	(10,715)	-	-	-
Prepaid Items	1,757,096	63,585	1,820,681	20,567	-
Materials and Supplies Inventory	1,886,452	7,288	1,893,740	-	-
Accrued Interest Receivable	695,614	-	695,614	-	-
Due from Other Governments	-	-	-	388,418	-
Assets Held for Resale	-	-	-	157,500	-
Land and Construction in Progress	51,982,375	6,507,560	58,489,935	-	-
Depreciable Capital Assets, Net	165,579,929	188,072,433	353,652,362	-	-
Net OPEB Asset	510,000	-	510,000	-	-
Total Assets	528,515,894	234,796,776	763,312,670	3,585,981	74,814,661
Deferred Outflow of Resources					
Pension	47,544,883	2,898,318	50,443,201	-	-
OPEB	5,888,169	566,337	6,454,506	-	-
Total Deferred Outflow of Resources	53,433,052	3,464,655	56,897,707	-	-
Liabilities					
Accounts Payable	4,226,494	144,040	4,370,534	-	-
Accrued Wages	4,693,309	238,317	4,931,626	-	-
Contracts Payable	1,764,929	718,470	2,483,399	-	-
Retainage Payable	1,009,665	291,629	1,301,294	-	-
Intergovernmental Payable	2,912,319	932,645	3,844,964	-	-
Due to Other Governments	-	-	-	58,852	-
Accrued Interest Payable	-	585,743	585,743	-	-
Loans Payable	-	-	-	-	73,474,221
Long-Term Liabilities:					
Due Within One Year	9,878,916	5,397,905	15,276,821	-	-
Due in More Than One Year					
Net Pension Liability	165,005,654	8,677,211	173,682,865	-	-
Net OPEB Liability	74,318,398	4,076,537	78,394,935	-	-
Other Amounts Due in More Than One Year	23,900,216	57,502,801	81,403,017	-	-
Total Liabilities	287,709,900	78,565,298	366,275,198	58,852	73,474,221
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	65,858,879	-	65,858,879	-	-
Pension	4,887,019	197,523	5,084,542	-	-
OPEB	2,297,109	56,174	2,353,283	-	-
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	213,357	-	213,357	-	-
Total Deferred Inflows of Resources	73,256,364	253,697	73,510,061	-	-
Net Position					
Net Investment in Capital Assets	198,001,441	131,580,604	329,582,045	-	-
Restricted For:					
Debt Service	652,970	-	652,970	-	-
Capital Projects	1,310,306	-	1,310,306	-	-
Road and Bridge Repair and Maintenance	12,563,075	-	12,563,075	-	-
Real Estate Assessment	2,416,215	-	2,416,215	-	-
Community Development	5,983,299	-	5,983,299	-	-
Public Safety	24,379,851	-	24,379,851	-	-
Health and Human Services	110,538,097	-	110,538,097	-	-
Special Programs	7,394,101	-	7,394,101	-	-
Other Purposes	21,573	-	21,573	-	366
Unrestricted	(142,278,246)	27,861,832	(114,416,414)	3,527,129	1,340,074
Total Net Position	\$ 220,982,682	\$ 159,442,436	\$ 380,425,118	\$ 3,527,129	\$ 1,340,440

See accompanying notes to the basic financial statements

Stark County, Ohio

Statement of Activities

For the Year Ended December 31, 2019

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
Primary Government				
Governmental Activities				
General Government				
Legislative and Executive	\$ 36,511,382	\$ 16,433,073	\$ 137,181	\$ 375,906
Judicial	20,018,104	5,984,769	556,535	-
Public Safety	51,239,774	7,788,563	7,200,709	-
Public Works	24,679,858	263,208	15,277,762	9,425,331
Health	83,019,519	1,701,585	43,049,952	-
Human Services	60,829,998	1,435,291	42,606,107	-
Interest and Fiscal Charges	1,635,757	-	-	-
Total Governmental Activities	<u>277,934,392</u>	<u>33,606,489</u>	<u>108,828,246</u>	<u>9,801,237</u>
Business-Type Activities				
Sewer	27,090,947	28,276,379	-	2,674,201
Water	1,342,462	756,855	-	-
Sheriff's Webcheck	20,461	27,003	-	-
Total Business-Type Activities	<u>28,453,870</u>	<u>29,060,237</u>	<u>-</u>	<u>2,674,201</u>
Total Primary Government	<u>\$ 306,388,262</u>	<u>\$ 62,666,726</u>	<u>\$ 108,828,246</u>	<u>\$ 12,475,438</u>
Component Units				
Stark County Land Reutilization Corporation	\$ 3,202,011	\$ -	\$ 2,558,503	\$ -
Stark County Port Authority	988,122	189,175	835,839	-
Total Component Units	<u>\$ 4,190,133</u>	<u>\$ 189,175</u>	<u>\$ 3,394,342</u>	<u>\$ -</u>

General Revenues:

Property Taxes Levied for:

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

Sales Tax

Other Local Taxes

Grants and Entitlements not Restricted
to Specific Programs

Unrestricted Contributions

Revenue in Lieu of Taxes

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

Net Position Beginning of Year (Restated, See Note 2)

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
\$ (19,565,222)	\$ -	(19,565,222)	\$ -	\$ -
(13,476,800)	-	(13,476,800)	-	-
(36,250,502)	-	(36,250,502)	-	-
286,443	-	286,443	-	-
(38,267,982)	-	(38,267,982)	-	-
(16,788,600)	-	(16,788,600)	-	-
(1,635,757)	-	(1,635,757)	-	-
<u>(125,698,420)</u>	<u>-</u>	<u>(125,698,420)</u>	<u>-</u>	<u>-</u>
-	3,859,633	3,859,633	-	-
-	(585,607)	(585,607)	-	-
-	6,542	6,542	-	-
<u>-</u>	<u>3,280,568</u>	<u>3,280,568</u>	<u>-</u>	<u>-</u>
<u>(125,698,420)</u>	<u>3,280,568</u>	<u>(122,417,852)</u>	<u>-</u>	<u>-</u>
-	-	-	(643,508)	-
-	-	-	-	36,892
<u>-</u>	<u>-</u>	<u>-</u>	<u>(643,508)</u>	<u>36,892</u>
16,259,050	-	16,259,050	-	-
31,064,641	-	31,064,641	-	-
600,921	-	600,921	-	-
6,202,682	-	6,202,682	-	-
8,725,913	-	8,725,913	-	-
34,157,188	-	34,157,188	-	-
3,168,778	-	3,168,778	-	-
11,139,550	-	11,139,550	779,354	-
-	-	-	70,600	-
215,917	-	215,917	-	-
5,961,449	-	5,961,449	26,381	23,714
4,549,952	150,763	4,700,715	92,746	6,855
<u>122,046,041</u>	<u>150,763</u>	<u>122,196,804</u>	<u>969,081</u>	<u>30,569</u>
(3,652,379)	3,431,331	(221,048)	325,573	67,461
<u>224,635,061</u>	<u>156,011,105</u>	<u>380,646,166</u>	<u>3,201,556</u>	<u>1,272,979</u>
<u>\$ 220,982,682</u>	<u>\$ 159,442,436</u>	<u>\$ 380,425,118</u>	<u>\$ 3,527,129</u>	<u>\$ 1,340,440</u>

Stark County, Ohio

Balance Sheet

Governmental Funds

December 31, 2019

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance
Assets					
Equity in Pooled Cash and Investments	\$ 30,397,405	\$ 51,178,039	\$ 10,704,761	\$ 20,415,024	\$ 1,975,758
Cash and Investments in Segregated	-	-	-	37,458	-
Cash and Investments with Fiscal and Escrow Agents	125,126	386,508	-	-	-
Accounts Receivable	451,584	39,136	1,029,577	106,552	18,105
Intergovernmental Receivable	4,381,115	3,914,540	6,993,460	4,682,125	14,519,892
Taxes Receivable	18,182,203	35,345,720	7,063,331	9,884,601	-
Sales Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Accrued Interest Receivable	695,614	-	-	-	-
Prepaid Items	487,717	113,414	9,265	100,340	-
Materials and Supplies Inventory	193,670	171,217	4,164	-	82,308
Revenue in Lieu of Taxes Receivable	-	-	-	-	-
Total Assets	\$ 54,914,434	\$ 91,148,574	\$ 25,804,558	\$ 35,226,100	\$ 16,596,063
Liabilities					
Accounts Payable	\$ 564,082	\$ 165,725	\$ 1,058,517	\$ 100,936	\$ 701,895
Accrued Wages	1,041,660	809,891	155,993	182,736	993,992
Contracts Payable	1,487	56,468	148,545	-	-
Retainage Payable	125,126	-	-	-	-
Intergovernmental Payable	565,921	443,072	836,169	31,539	173,131
Interfund Payable	-	-	-	-	-
Total Liabilities	2,298,276	1,475,156	2,199,224	315,211	1,869,018
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	16,929,247	32,684,626	6,507,338	9,110,268	-
Unavailable Revenue	4,499,788	6,517,249	5,606,939	5,169,281	10,300,445
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	-	-	-	-	-
Total Deferred Inflows of Resources	21,429,035	39,201,875	12,114,277	14,279,549	10,300,445
Fund Balances					
Nonspendable	2,347,650	284,631	13,429	100,340	82,308
Restricted	-	50,186,912	11,477,628	20,531,000	4,344,292
Committed	5,503,586	-	-	-	-
Assigned	4,349,668	-	-	-	-
Unassigned	18,986,219	-	-	-	-
Total Fund Balances	31,187,123	50,471,543	11,491,057	20,631,340	4,426,600
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 54,914,434	\$ 91,148,574	\$ 25,804,558	\$ 35,226,100	\$ 16,596,063

See accompanying notes to the basic financial statements.

Justice System Sales Tax	All Other Governmental Funds	Total Governmental Funds
\$ 6,321,452	\$ 39,974,810	\$ 160,967,249
722,328	-	759,786
-	884,539	1,396,173
-	208,522	1,853,476
-	12,342,092	46,833,224
-	1,402,199	71,878,054
8,223,838	-	8,223,838
-	2,457,436	2,457,436
-	2,937,361	2,937,361
-	88,571	88,571
-	-	695,614
59,315	142,315	912,366
228,192	1,206,901	1,886,452
-	213,357	213,357
<u>\$ 15,555,125</u>	<u>\$ 61,858,103</u>	<u>\$ 301,102,957</u>
\$ 275,151	\$ 1,343,060	\$ 4,209,366
884,091	609,399	4,677,762
173,932	1,384,497	1,764,929
-	884,539	1,009,665
176,637	683,268	2,909,737
-	77,856	77,856
<u>1,509,811</u>	<u>4,982,619</u>	<u>14,649,315</u>
-	627,400	65,858,879
3,084,914	10,540,115	45,718,731
-	213,357	213,357
<u>3,084,914</u>	<u>11,380,872</u>	<u>111,790,967</u>
287,507	1,349,216	4,465,081
10,672,893	32,388,565	129,601,290
-	11,767,991	17,271,577
-	6,775	4,356,443
-	(17,935)	18,968,284
<u>10,960,400</u>	<u>45,494,612</u>	<u>174,662,675</u>
<u>\$ 15,555,125</u>	<u>\$ 61,858,103</u>	<u>\$ 301,102,957</u>

Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities December 31, 2019

Total Governmental Fund Balances \$ 174,662,675

Amounts reported for governmental activities in the statement of net position are different because:

Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:

Special Assessments Receivable	\$ 2,457,436	
Property Taxes Receivable	7,334,817	
Sales Tax Receivable	3,084,914	
Accounts Receivable	760,822	
Intergovernmental Receivable	<u>32,080,742</u>	45,718,731

The net pension/OPEB liability is not due and payable in the current period, and the net pension asset is not available for spending in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds.

Net OPEB Asset	510,000	
Deferred Outflows - Pension (net of internal service)	47,397,151	
Deferred Outflows - OPEB (net of internal service)	5,869,725	
Deferred Inflows - Pension (net of internal service)	(4,874,327)	
Deferred Inflows - OPEB (net of internal service)	(2,292,657)	
Net Pension Liability (net of internal service)	(164,505,046)	
Net OPEB Liability (net of internal service)	<u>(74,083,213)</u>	(191,978,367)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

Compensated Absences *	(10,606,687)	
Special Assessment Bonds	(2,057,899)	
General Obligation Bonds	(14,055,000)	
OPWC Loans	<u>(4,556,382)</u>	(31,275,968)

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

217,562,304

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets, liabilities and deferred inflows/outflows of the internal service fund are included in governmental activities.

6,293,307

Net Position of Governmental Activities

\$ 220,982,682

* Excludes \$32,079 reported in the Internal Service Funds.

Stark County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2019

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
Revenues						
Property Taxes	\$ 16,249,336	\$31,121,648	\$6,243,849	\$8,740,629	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	-	30,014,434
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-
Charges for Services	20,617,093	821,452	-	1,417,500	17,791	777,193
Licenses and Permits	37,670	-	-	-	-	-
Fines and Forfeitures	317,262	-	-	-	-	56,000
Intergovernmental	11,261,310	22,407,434	23,400,606	16,648,117	26,733,641	-
Interest	5,961,107	-	-	-	-	-
Rent	433,761	-	-	-	-	-
Other	1,124,939	1,816,867	454,159	118,034	517,400	216,098
Total Revenues	56,002,478	56,167,401	30,098,614	26,924,280	27,268,832	31,063,725
Expenditures						
Current:						
General Government						
Legislative and Executive	19,929,033	-	-	-	-	4,232,070
Judicial	14,132,428	-	-	-	-	23,910
Public Safety	6,626,773	-	-	-	-	28,245,207
Public Works	-	-	-	-	-	-
Health	-	49,609,137	28,769,823	-	-	-
Human Services	1,970,105	-	-	24,847,065	26,118,144	-
Capital Outlay	-	-	-	-	-	-
Debt Service:						
Principal Retirement	-	101,370	-	-	-	-
Interest and Fiscal Charges	-	3,399	-	-	-	-
Total Expenditures	42,658,339	49,713,906	28,769,823	24,847,065	26,118,144	32,501,187
Excess of Revenues Over (Under) Expenditures	13,344,139	6,453,495	1,328,791	2,077,215	1,150,688	(1,437,462)
Other Financing Sources (Uses)						
Proceeds from Sale of Capital Assets	36,776	-	-	-	-	-
Issuance of OPWC Loans	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-
Transfers Out	(6,556,868)	(275,000)	-	-	-	-
Total Other Financing Sources (Uses)	(6,520,092)	(275,000)	-	-	-	-
Net Change in Fund Balance	6,824,047	6,178,495	1,328,791	2,077,215	1,150,688	(1,437,462)
Fund Balance Beginning of Year (Restated, See Note 2)	24,363,076	44,293,048	10,162,266	18,554,125	3,275,912	12,397,862
Fund Balance End of Year	\$ 31,187,123	\$ 50,471,543	\$ 11,491,057	\$ 20,631,340	\$ 4,426,600	\$ 10,960,400

See accompanying notes to the basic financial statements.

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
December 31, 2019*

All Other Governmental Funds	Total Governmental Funds		
		Net change in fund balances - Total Governmental Funds	\$ 15,450,026
		<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
\$601,821	\$ 62,957,283	Some revenues that will not be collected for several months after the County's year end are not considered "available" revenues and are deferred in the governmental funds.	(5,223,814)
4,015,622	34,030,056		
3,168,778	3,168,778		
215,917	215,917		
376,573	376,573	Some items reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. Changes in compensated absences. *	(404,656)
8,260,738	31,911,767		
355,112	392,782		
494,917	868,179		
33,894,544	134,345,652	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. This is the amount by which capital asset additions exceeded depreciation in the period.	
13,385	5,974,492	Capital Asset Additions	\$ 25,030,280
-	433,761	Depreciation Expense	<u>(14,579,283)</u>
583,090	4,830,587		10,450,997
<u>51,980,497</u>	<u>279,505,827</u>		
		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.	(152,276)
9,734,364	33,895,467		
3,368,932	17,525,270		
7,176,855	42,048,835	Repayment of long-term debt is reported as an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	1,737,495
19,539,639	19,539,639		
731,451	79,110,411		
706,612	53,641,926	Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.	(347,273)
15,305,051	15,305,051	OPWC Loans	
1,636,124	1,737,495		
1,632,358	1,635,756	Contractually required pension/OPEB contributions are reported as expenditures in governmental funds however, the statement of net position reports these amounts as deferred outflows, net of internal service funds.	
<u>59,831,386</u>	<u>264,439,850</u>	Pension	11,197,511
(7,850,889)	15,065,977	OPEB	<u>-</u>
			11,197,511
-	36,776	Except for amount reported as deferred inflows/outflows, changes in the net position/OPEB asset/liability are reported as pension/OPEB expense in the statement of activities, net of internal service funds.	
347,273	347,273	Pension	(33,204,219)
6,831,868	6,831,868	OPEB	<u>(5,587,367)</u>
-	(6,831,868)		(38,791,586)
<u>7,179,141</u>	<u>384,049</u>		
(671,748)	15,450,026	Internal service funds are used by management to change the costs of certain activities, such as insurance, to individual funds. The net income loss of the internal service funds is reported with governmental activities.	2,431,197
<u>46,166,360</u>	<u>159,212,649</u>		
<u>\$ 45,494,612</u>	<u>\$ 174,662,675</u>	<i>Change in Net Position of Governmental Activities</i>	<u>\$ (3,652,379)</u>

* Excludes \$(6,641) reported in the Internal Service Funds.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual (Non-GAAP Basis) - General Fund

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive/(Negative)
Revenues				
Property and Other Local Taxes	\$ 16,000,000	\$ 16,000,000	\$ 16,249,336	\$ 249,336
Charges for Services	10,465,000	10,465,000	12,131,376	1,666,376
Licenses and Permits	38,000	38,000	37,670	(330)
Fines and Forfeitures	400,000	400,000	342,631	(57,369)
Intergovernmental	9,460,000	9,460,000	10,504,834	1,044,834
Interest	3,200,000	3,200,000	4,042,512	842,512
Rentals	400,000	400,000	433,761	33,761
Other	500,000	500,000	618,951	118,951
Total Revenues	40,463,000	40,463,000	44,361,071	3,898,071
Expenditures				
Current:				
General Government -				
Legislative and Executive	23,679,950	24,449,428	21,474,321	2,975,107
Judicial	13,026,180	13,116,182	12,599,138	517,044
Public Safety	1,096,082	1,098,834	893,017	205,817
Human Services	3,039,385	3,039,386	2,208,074	831,312
Total Expenditures	40,841,597	41,703,830	37,174,550	4,529,280
Excess (Deficiency) of Revenues Over (Under) Expenditures	(378,597)	(1,240,830)	7,186,521	8,427,351
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	36,776	36,776
Transfers In	500,000	500,000	-	(500,000)
Transfers Out	(1,568,000)	(6,568,000)	(6,556,868)	11,132
Total Other Financing Sources (Uses)	(1,068,000)	(6,068,000)	(6,520,092)	(452,092)
Net Change in Fund Balance	(1,446,597)	(7,308,830)	666,429	7,975,259
Fund Balance at Beginning of Year	11,566,931	11,566,931	11,566,931	-
Prior Year Encumbrances Appropriated	5,873,748	5,873,748	5,873,748	-
Fund Balance at End of Year	\$ 15,994,082	\$ 10,131,849	\$ 18,107,108	\$ 7,975,259

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 30,331,251	\$ 30,331,251	\$ 31,121,648	\$ 790,397
Charges for Services	1,783,800	1,783,800	852,803	(930,997)
Intergovernmental	15,945,093	15,945,093	22,033,407	6,088,314
Other	461,562	461,562	1,829,763	1,368,201
Total Revenues	<u>48,521,706</u>	<u>48,521,706</u>	<u>55,837,621</u>	<u>7,315,915</u>
Expenditures				
Current:				
Health	50,067,497	50,767,500	50,093,015	674,485
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,545,791)	(2,245,794)	5,744,606	7,990,400
Other Financing Use				
Transfers Out	(275,000)	(275,000)	(275,000)	-
Net Change in Fund Balance	(1,820,791)	(2,520,794)	5,469,606	7,990,400
Fund Balance Beginning of Year	43,282,141	43,282,141	43,282,141	-
Prior Year Encumbrances Appropriated	676,951	676,951	676,951	-
Fund Balance End of Year	<u>\$ 42,138,301</u>	<u>\$ 41,438,298</u>	<u>\$ 49,428,698</u>	<u>\$ 7,990,400</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
Revenues				
Property and Other Local Taxes	\$ 6,058,961	\$ 6,058,961	\$ 6,243,849	\$ 184,888
Intergovernmental	25,192,545	25,192,545	22,876,424	(2,316,121)
Other	22,500	22,500	551,604	529,104
Total Revenues	<u>31,274,006</u>	<u>31,274,006</u>	<u>29,671,877</u>	<u>(1,602,129)</u>
Expenditures				
Current:				
Health	<u>40,200,620</u>	<u>35,400,621</u>	<u>34,691,570</u>	<u>709,051</u>
Net Change in Fund Balance	(8,926,614)	(4,126,615)	(5,019,693)	(893,078)
Fund Balance Beginning of Year	3,154,582	3,154,582	3,154,582	-
Prior Year Encumbrances Appropriated	<u>6,513,386</u>	<u>6,513,386</u>	<u>6,513,386</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 741,354</u>	<u>\$ 5,541,353</u>	<u>\$ 4,648,275</u>	<u>\$ (893,078)</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive/(Negative)
Revenues				
Property and Other Local Taxes	\$ 9,664,376	\$ 9,664,376	\$ 8,740,629	\$ (923,747)
Charges for Services	1,060,000	1,060,000	1,335,414	275,414
Intergovernmental	17,237,030	17,237,030	17,024,003	(213,027)
Other	-	-	119,553	119,553
Total Revenues	<u>27,961,406</u>	<u>27,961,406</u>	<u>27,219,599</u>	<u>(741,807)</u>
Expenditures				
Current:				
Human Services	31,390,418	31,697,422	28,161,573	3,535,849
Net Change in Fund Balance	(3,429,012)	(3,736,016)	(941,974)	2,794,042
Fund Balance Beginning of Year	14,822,160	14,822,160	14,822,160	-
Prior Year Encumbrances Appropriated	3,173,418	3,173,418	3,173,418	-
Fund Balance End of Year	<u>\$ 14,566,566</u>	<u>\$ 14,259,562</u>	<u>\$ 17,053,604</u>	<u>\$ 2,794,042</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
Revenues				
Charges for Services	\$ 22,000	\$ -	\$ 1,346	\$ 1,346
Intergovernmental	38,700,000	38,525,000	35,202,321	(3,322,679)
Other	-	-	503,357	503,357
Total Revenues	<u>38,722,000</u>	<u>38,525,000</u>	<u>35,707,024</u>	<u>(2,817,976)</u>
Expenditures				
Current:				
Human Services	<u>37,838,803</u>	<u>38,638,803</u>	<u>37,515,377</u>	<u>1,123,426</u>
Net Change in Fund Balance	883,197	(113,803)	(1,808,353)	(1,694,550)
Fund Balance Beginning of Year	802,388	802,388	802,388	-
Prior Year Encumbrances Appropriated	<u>1,475,653</u>	<u>1,475,653</u>	<u>1,475,653</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 3,161,238</u>	<u>\$ 2,164,238</u>	<u>\$ 469,688</u>	<u>\$ (1,694,550)</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

Statement of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual (Non-GAAP Basis) - Justice System Sales Tax
 For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget Positive/(Negative)
	Original	Final		
Revenues				
Permissive Sales Tax	\$ 28,500,000	\$ 29,500,000	\$ 29,825,220	\$ 325,220
Charges for Services	-	-	110,251	110,251
Other	-	-	216,098	216,098
Total Revenues	28,500,000	29,500,000	30,151,569	651,569
Expenditures				
Current:				
General Government -				
Legislative and Executive	3,682,182	4,837,574	4,567,897	269,677
Judicial	-	207,585	140,259	67,326
Public Safety	30,433,870	30,073,436	28,057,258	2,016,178
Total Expenditures	34,116,052	35,118,595	32,765,414	2,353,181
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,616,052)	(5,618,595)	(2,613,845)	3,004,750
Other Financing Sources				
Transfers In	-	2,327,588	2,327,588	-
Net Change in Fund Balance	(5,616,052)	(3,291,007)	(286,257)	3,004,750
Fund Balance Beginning of Year	4,714,047	4,714,047	4,714,047	-
Prior Year Encumbrances Appropriated	902,005	902,005	902,005	-
Fund Balance End of Year	\$ -	\$ 2,325,045	\$ 5,329,795	\$ 3,004,750

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fund Net Position

Proprietary Funds

December 31, 2019

	Enterprise Funds		Governmental Activities -	
	Sewer	Other Enterprise Funds	Internal Service Fund	
Assets				
Current Assets:				
Equity in Pooled Cash and Investments	\$ 33,328,256	\$ 1,004,446	\$ 34,332,702	\$8,028,294
Cash and Investments in Segregated Accounts	377,229	15,000	392,229	-
Cash and Investments with Escrow Agents	291,629	-	291,629	-
Accounts Receivable	5,054,357	61,056	5,115,413	545,465
Special Assessments Receivable	24,652	-	24,652	-
Prepaid Items	63,585	-	63,585	844,730
Materials and Supplies Inventory	7,288	-	7,288	-
Total Current Assets	39,146,996	1,080,502	40,227,498	9,418,489
Non-Current Assets:				
Land and Construction in Progress	6,507,560	-	6,507,560	-
Depreciable Capital Assets, Net	182,179,531	5,892,902	188,072,433	-
Total Non-Current Assets	188,687,091	5,892,902	194,579,993	-
Total Assets	227,834,087	6,973,404	234,807,491	9,418,489
Deferred Outflow of Resources				
Pension	2,732,497	165,821	2,898,318	147,732
OPEB	511,148	55,189	566,337	18,444
Total Deferred Outflow of Resources	3,243,645	221,010	3,464,655	166,176
Liabilities				
Current Liabilities:				
Accounts Payable	79,040	65,000	144,040	17,128
Accrued Wages	228,412	9,905	238,317	15,547
Contracts Payable	718,470	-	718,470	-
Retainage Payable	291,629	-	291,629	-
Intergovernmental Payable	930,905	1,740	932,645	2,582
Accrued Interest Payable	585,743	-	585,743	-
Interfund Payable	10,715	-	10,715	-
Claims Payable	-	-	-	1,822,177
Compensated Absences Payable	171,433	6,100	177,533	-
Intergovernmental Loans Payable	4,539,751	-	4,539,751	-
OPWC Loans Payable	53,087	-	53,087	-
OWDA Loans Payable	294,488	-	294,488	-
General Obligation Bonds Payable	333,046	-	333,046	-
Total Current Liabilities	8,236,719	82,745	8,319,464	1,857,434
Long-Term Liabilities:				
Compensated Absences Payable - Net of Current Portion	424,873	17,380	442,253	32,079
Intergovernmental Loans Payable - Net of Current Portion	52,063,514	-	52,063,514	-
Claims Payable - Net of Current Portion	-	-	-	648,908
OPWC Loans Payable - Net of Current Portion	421,733	-	421,733	-
OWDA Loans Payable - Net of Current Portion	1,211,249	-	1,211,249	-
General Obligation Bonds Payable - Net of Current Portion	3,364,052	-	3,364,052	-
Net Pension Liability	8,343,472	333,739	8,677,211	500,608
Net OPEB Liability	3,919,747	156,790	4,076,537	235,185
Total Long-Term Liabilities	69,748,640	507,909	70,256,549	1,416,780
Total Liabilities	77,985,359	590,654	78,576,013	3,274,214
Deferred Inflows of Resources				
Pension	191,544	5,979	197,523	12,692
OPEB	55,372	802	56,174	4,452
Total Deferred Inflows of Resources	246,916	6,781	253,697	17,144
Net Position				
Net Investment in Capital Assets	125,687,702	5,892,902	131,580,604	-
Unrestricted	27,157,755	704,077	27,861,832	6,293,307
Total Net Position	\$ 152,845,457	\$ 6,596,979	\$ 159,442,436	\$ 6,293,307

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, 2019

	Enterprise Funds		Total	Governmental Activities -
	Sewer	Other Enterprise Funds		Internal Service Fund
Operating Revenues				
Charges for Services	\$28,276,379	\$783,858	\$ 29,060,237	\$24,495,208
Other	149,665	1,098	150,763	6,303,835
<i>Total Operating Revenues</i>	<u>28,426,044</u>	<u>784,956</u>	<u>29,211,000</u>	<u>30,799,043</u>
Operating Expenses				
Personal Services	7,978,802	363,044	8,341,846	531,363
Contractual Services	9,204,124	753,624	9,957,748	1,315,243
Materials and Supplies	1,200,062	22,566	1,222,628	-
Claims	-	-	-	26,681,057
Change in Workers Compensation Estimate	-	-	-	(161,705)
Depreciation	6,677,659	203,348	6,881,007	-
Other	114,945	20,341	135,286	1,888
<i>Total Operating Expenses</i>	<u>25,175,592</u>	<u>1,362,923</u>	<u>26,538,515</u>	<u>28,367,846</u>
<i>Operating Income (Loss)</i>	<u>3,250,452</u>	<u>(577,967)</u>	<u>2,672,485</u>	<u>2,431,197</u>
Non-Operating Revenues (Expense)				
Loss on Disposal of Capital Assets	(14,785)	-	(14,785)	-
Interest and Fiscal Charges	(1,900,570)	-	(1,900,570)	-
<i>Total Non-Operating Revenues (Expense)</i>	<u>(1,915,355)</u>	<u>-</u>	<u>(1,915,355)</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions</i>	1,335,097	(577,967)	757,130	2,431,197
Capital Contributions	2,674,201	-	2,674,201	-
<i>Change in Net Position</i>	4,009,298	(577,967)	3,431,331	2,431,197
<i>Net Position Beginning of Year</i>	148,836,159	7,174,946	156,011,105	3,862,110
<i>Net Position End of Year</i>	<u>\$ 152,845,457</u>	<u>\$ 6,596,979</u>	<u>\$ 159,442,436</u>	<u>\$ 6,293,307</u>

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2019

	Enterprise Funds			Governmental
	Enterprise Funds	Other	Total	Activities -
	Sewer	Enterprise Funds		Internal Service Funds
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 28,167,748	\$ 779,512	\$ 28,947,260	\$ 24,495,208
Cash Received from Other Operating Receipts	154,122	1,098	155,220	5,801,348
Cash Received for Special Assessments	265,873	-	265,873	-
Cash Payments to Suppliers for Goods and Services	(1,170,938)	(22,566)	(1,193,504)	(417,574)
Cash Payments to Employees for Services and Benefits	(6,074,338)	(248,746)	(6,323,084)	-
Cash Payments for Contractual Services	(9,525,295)	(719,704)	(10,244,999)	(1,157,677)
Cash Payments for Claims	-	-	-	(27,832,400)
Other Cash Payments	(118,391)	(21,357)	(139,748)	(1,888)
Net Cash Provided by Operating Activities	11,698,781	(231,763)	11,467,018	887,017
Cash Flows from Noncapital Financing Activities				
Advances Out	(666)	-	(666)	-
Cash Flows from Capital and Related Financing Activities				
Capital Grants	864,649	-	864,649	-
Proceeds of Intergovernmental Loans	992,688	-	992,688	-
Payment for Capital Acquisitions	(6,911,189)	-	(6,911,189)	-
Proceeds from Sale of Capital Assets	30,000	-	30,000	-
Principal Payments on Debt	(3,526,855)	-	(3,526,855)	-
Interest Payments on Debt	(1,314,827)	-	(1,314,827)	-
Net Cash Used for Capital and Related Financing Activities	(9,865,534)	-	(9,865,534)	-
Net Increase (Decrease) in Cash and Investments	1,832,581	(231,763)	1,600,818	887,017
Cash and Investments Beginning of Year	31,872,904	1,251,209	33,124,113	7,141,277
Cash and Investments End of Year	\$ 33,705,485	\$ 1,019,446	\$ 34,724,931	\$ 8,028,294
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)	\$ 3,250,452	\$ (577,967)	\$ 2,672,485	\$ 2,431,197
Adjustments:				
Depreciation	6,677,659	203,348	6,881,007	-
(Increase) Decrease in Assets:				
Accounts Receivable	52,754	(4,346)	48,408	(502,487)
Intergovernmental Receivable	17,798	-	17,798	-
Prepaid Items	(36,125)	-	(36,125)	140,438
Special Assessments Receivable	91,147	-	91,147	-
Materials and Supplies Inventory	(3,299)	-	(3,299)	-
Deferred Outflows - Pension/OPEB	(844,124)	(192,843)	(1,036,967)	(64,088)
Increase (Decrease) in Liabilities:				
Accounts Payable	21,445	33,920	55,365	17,128
Accrued Wages	24,984	3,492	28,476	1,747
Contracts Payable	(8,482)	-	(8,482)	-
Claims Payable	-	-	-	(1,313,048)
Compensated Absences Payable	(25,447)	13,027	(12,420)	6,641
Intergovernmental Payable	(286,756)	(1,054)	(287,810)	(1,137)
Deferred Inflows - Pension/OPEB	(1,287,982)	(35,699)	(1,323,681)	(72,659)
Net Pension Liability	3,466,540	236,200	3,702,740	207,992
Net OPEB Liability	588,217	90,159	678,376	35,293
Net Cash Provided by (Used For) Operating Activities	\$ 11,698,781	\$ (231,763)	\$ 11,467,018	\$ 887,017

Noncash Capital Financing Activities:

The County purchased \$718,470 and \$3,822 of capital assets on account in 2019 and 2018, respectively.

Developers donated capital assets in the amount of \$1,809,552 to the Sewer fund during 2019.

See accompanying notes to the basic financial statements.

Stark County, Ohio

Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2019

	Private Purpose Trust	Custodial Funds
Assets		
Equity in Pooled Cash and Investments	\$ 127,640	\$ 28,341,903
Cash and Investments in Segregated Accounts	-	2,005,547
Accounts Receivable	-	87,251
Intergovernmental Receivable	-	11,407,835
Taxes Receivable	-	405,132,330
Special Assessments Receivable	-	15,021,720
Total Assets	<u>127,640</u>	<u>461,996,586</u>
Liabilities		
Accounts Payable	-	132,607
Intergovernmental Payable	-	30,046,577
Total Liabilities	<u>-</u>	<u>30,179,184</u>
Deferred Inflows of Resources		
Property Taxes Levied for the Next Year	-	365,070,937
Net Position		
Held in Trust for Private Purposes	127,640	-
Restricted for Individuals, Organizations and Other Governments	-	66,746,465
Total Net Position	<u>\$ 127,640</u>	<u>\$ 66,746,465</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, 2019

	Private Purpose Trust	Custodial Funds
	<u> </u>	<u> </u>
Additions		
Intergovernmental	\$ -	\$ 25,078,536
Amounts Received as Fiscal Agent	-	36,361,097
Licenses, Permits & Fees for Other Governments	-	55,180,592
Fines & Forfeitures for Other Governments	-	21,574,352
Property Tax Collections for Other Governments	-	371,090,089
Special Assessment Collections For Other Governments	-	3,640,234
Sheriff Sale Collections for Other Governments	-	1,669,648
Amounts Received for Others	-	3,119,543
Other	-	2,343,497
<i>Total Additions</i>	<u>-</u>	<u>520,057,588</u>
Deductions		
Distributions as Fiscal Agent	-	42,577,940
Distributions of State Funds to Other Governments	-	25,078,536
Licenses, Permits & Fee Distributions to Other Governments	-	55,117,188
Fines & Forfeitures Distributions to Other Governments	-	21,357,253
Property Tax Distributions to Other Governments	-	365,897,270
Special Assessments Distributions to Other Governments	-	4,790,162
Sheriff Sale Distributions to Other Governments	-	1,988,732
Other Distributions	-	4,759,091
<i>Total Deductions</i>	<u>-</u>	<u>521,566,172</u>
Change in Net Position	-	(1,508,584)
Net Position Beginning of Year (Restated, See Note 2)	<u>127,640</u>	<u>68,255,049</u>
Net Position End of Year	<u>\$ 127,640</u>	<u>\$ 66,746,465</u>

See accompanying notes to the basic financial statements.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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 25 and 26 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, 2019

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

The County is associated with certain organizations which are defined as joint ventures, jointly governed organizations, or related organizations. These organizations are presented in Notes 20, 21 and 22 to the basic financial statements. These organizations are:

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

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

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

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

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

A. Basis of Presentation

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

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

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

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

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

B. Fund Accounting

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2019

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

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

C. Measurement Focus

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

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

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

D. Basis of Accounting

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2019

be collected soon enough thereafter, to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty days of year-end.

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

E. Budgetary Process

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

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

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

F. Cash and Investments

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

During 2019, investments were limited to federal agency securities, manuscript bonds, money markets, a treasury note, bonds and STAR Ohio. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost.

During 2019, 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 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

The County also invests in STAR Plus, a federally insured cash account powered by the Federally Insured Cash Account (FICA) program. STAR Plus enables political subdivisions to generate a competitive yield on cash

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2019

deposits in a network of carefully-selected FDIC-insured banks via a single, convenient account. STAR Plus offers attractive yields with no market or credit risk, weekly liquidity and penalty free withdrawals. All deposits with STAR Plus have full FDIC insurance with no term commitment on deposits.

Following Ohio statutes, the County has by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during 2019 amounted to \$5,961,107, which includes \$5,463,701 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, 2019, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

I. Capital Assets

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

J. Interfund Balances

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

K. Compensated Absences

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

L. Accrued Liabilities and Long-term Obligations

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

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

M. Pensions//Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB asset/liability, 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, 2019*

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, 2019

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 2019.

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. Implementation of New Accounting Policies and Restatement of Net Position/Fund Balances

For the year ended December 31, 2019, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. GASB Statement No. 95 postpones the effective dates of certain provisions in the statements that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The following statements are postponed by one year; however, the County elected to implement:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*

The following statement is postponed by one year:

- Statement No. 91, *Conduit Debt Obligations*

Certain provisions in the following statements are postponed by one year:

- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

The following statement is postponed by 18 months:

- Statement No. 87, *Leases*

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

For the year ended December 31, 2019, the County has implemented GASB No. 83, *Certain Asset Retirement Obligations*, GASB Statement No. 84, *Fiduciary Activities*, GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, and GASB Statement No. 90, *Majority Equity Interests and amendment of GASB Statements No. 14 and No. 61*.

GASB Statement No. 83 establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations. The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the County.

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its funds for proper classification, and any fund reclassifications resulted in the restatement of the County's financial statements (see below).

GASB Statement No. 88 establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position.

GASB Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. The implementation of GASB Statement No. 89 did not have an effect on the financial statements of the County.

GASB Statement No. 90 improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the County.

Restatement of Net Position/Fund Balances

The implementation of GASB 84 had the following effect on net position/fund balances as reported December 31, 2018:

	Governmental Activities
Net Position, December 31, 2018	\$ 221,242,689
GASB Statement No. 84	3,392,372
Restated Net Position, December 31, 2018	<u>\$ 224,635,061</u>

The implementation of GASB 84 had the following effect on fund balance as reported December 31, 2018:

	General	Other Governmental Funds
Fund Balance, December 31, 2018	\$ 24,165,702	\$ 42,971,362
GASB Statement No. 84	197,374	3,194,998
Restated Fund Balance, December 31, 2018	<u>\$ 24,363,076</u>	<u>\$ 46,166,360</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

The implementation of GASB 84 had the following effect on fiduciary net position as reported December 31, 2018:

	Fiduciary Funds	
	Agency	Custodial
Net Position, December 31, 2018	\$ 0	\$ 0
GASB Statement No. 84	0	68,255,049
Adjustments:		
Assets	(464,333,232)	0
Liabilities	464,333,232	0
Restated Net Position, December 31, 2018	<u>\$ 0</u>	<u>\$ 68,255,049</u>

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:

- Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- Encumbrances are treated as expenditures for all funds (budget) rather than as a restricted, assigned or committed fund balance for governmental fund types (GAAP).
- 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 2019 on the Budget basis to the GAAP basis are as follows:

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax
GAAP Basis	\$ 6,824,047	\$ 6,178,495	\$ 1,328,791	\$ 2,077,215	\$ 1,150,688	\$ (1,437,462)
Net Adjustment for:						
Revenue Accruals	(2,088,951)	(329,780)	(426,737)	295,319	8,438,192	1,415,432
Expenditure Accruals	264,717	356,928	(68,743)	(237,686)	(9,891,168)	727,422
Funds Budgeted Elsewhere *	(1,392,985)	-	-	-	-	-
Adjustment for Encumbrances	(2,940,399)	(736,037)	(5,853,004)	(3,076,822)	(1,506,065)	(991,649)
Budget Basis	<u>\$ 666,429</u>	<u>\$ 5,469,606</u>	<u>\$ (5,019,693)</u>	<u>\$ (941,974)</u>	<u>\$ (1,808,353)</u>	<u>\$ (286,257)</u>

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

*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, 2019, the Engineer's Construction capital projects fund had a deficit fund balance of \$17,935 as a result of adjustments for accrued liabilities. The general fund is liable for any deficit in this fund and will provide transfers when cash is required, not when accruals occur.

NOTE 5. DEPOSITS AND INVESTMENTS

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

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

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

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

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2019

3. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County.
4. Time certificates of deposit, savings or deposit accounts, including but not limited to passbook accounts.
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institution.
6. The State Treasurer's investment pool (STAR Ohio) and STAR Plus.
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value.
8. High grade commercial paper in an amount not to exceed 5 percent of the County total average portfolio.
9. Banker's acceptances for a period not to exceed 270 days and in an amount not to exceed 10 percent of the County's total average portfolio.

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

Deposits - At year-end, \$21,247,799 of the County's bank balance of \$23,628,940 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Segregated Cash - Various public safety and county court accounts are recorded in fiduciary and governmental funds of the County. The customer deposit accounts of the business-type activities are maintained separately from the County's deposits. The carrying amount of these deposits are reported as "Cash and Investments in Segregated Accounts." As of December 31, 2019, the bank balances for the fiduciary, governmental and business-type activities of the County were \$2,005,547, \$759,786 and \$392,229, respectively.

Cash and Investments with Fiscal and Escrow Agents – The County's retainage accounts, which are recorded in the General, Permanent Improvement, Motor Vehicle and Gas Tax funds of the governmental activities and the Sewer business-type fund, are maintained separately as from the County's deposits. The carrying amount of these deposits are reported as "Cash and Investments with Fiscal and Escrow Agents." As of December 31, 2019, the bank balances for the governmental activities and business-type activities of the County were \$1,009,665 and \$291,629, respectively. The bank balances are covered by Federal depository insurance as previously discussed. At December 31, 2019, the County's Board of Development Disabilities special revenue fund had a cash balance of \$386,508 with the Northeast Ohio Network (Network), a jointly governed organization (See Note 21) and is recorded as "Cash and Investments with Fiscal and Escrow 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.

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Investments

As of December 31, 2019, the primary government had the following investments (based on quoted market prices) and maturities:

S&P Global Ratings	Investment Type	Measurement Amount	Time In Years			Portfolio %
			Less Than 1	1-2	Over 2	
<i>Fair Value:</i>						
AA+	FHLB Notes	\$ 20,798,813	\$ 2,746,738	\$ 6,559,800	\$ 11,492,275	9.64%
AA+	FFCB Notes	32,102,652	1,498,659	8,454,003	22,149,990	14.89%
AA+	FHLM Notes	53,514,278	12,816,837	2,775,885	37,921,556	24.82%
AA+	FNMA Notes	25,451,771	16,442,307	5,139,867	3,869,597	11.80%
A-1	Commercial Paper	44,416,479	44,416,479	-	-	20.59%
AA+	Treasury Note	12,885,996	7,531,927	2,364,185	2,989,884	5.97%
A+	Bonds	1,999,929	499,997	199,932	1,300,000	0.93%
<i>Net Asset Value (NAV):</i>						
AAAm	STAR Ohio	24,497,459	24,497,459	-	-	11.36%
<i>Total Investments</i>		<u>\$ 215,667,377</u>	<u>\$ 110,450,403</u>	<u>\$ 25,493,672</u>	<u>\$ 79,723,302</u>	<u>100.00%</u>

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2019. 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, 2019, is 56 days.

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 2019 for real and public utility property taxes represents collections of the 2018 taxes.

2019 real property taxes were levied after October 1, 2019 on the assessed value as of January 1, 2019, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

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. 2019 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2019, was \$11.50 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2019 property tax receipts were based are as follows:

<i>Real Property</i>	\$ 7,763,422,250
<i>Public Utility Personal Property</i>	<u>569,538,660</u>
<i>Total Assessed Value</i>	<u><u>\$ 8,332,960,910</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2019, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2019 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 2019 on the modified accrual basis totaled \$34,030,056, including monies attributable to state motor vehicle licensing sales that have been recorded in the motor vehicle and gas tax fund. \$30,014,434 of this total was attributable to the County sales and use tax.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 8. RECEIVABLES

Receivables at December 31, 2019 consisted of taxes, payments 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 \$2,937,361 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 \$1,754,985 as of December 31, 2019 were accrued as a liability.

The County participated in the State Workers' Compensation prospective rating plan during 2019. 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 \$716,100 have been accrued as a liability at December 31, 2019.

The total claims liability of \$2,471,085 reported in the internal service funds at December 31, 2019, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustment expenses and do not include other allocated or unallocated claims adjustment expenses.

Changes in the funds' claims liability amounts for 2018 and 2019 were:

	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2018	\$ 3,284,780	\$ 25,329,173	\$ 24,829,820	\$ 3,784,133
2019	3,784,133	26,519,352	27,832,400	2,471,085

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2019 was as follows:

	<i>Balance</i> <i>1/1/2019</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <i>12/31/2019</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 17,051,242	\$206,848	\$ -	\$ 17,258,090
<i>Construction in progress</i>	24,533,192	18,626,891	(8,435,798)	34,724,285
<i>Total capital assets not being depreciated</i>	<u>41,584,434</u>	<u>18,833,739</u>	<u>(8,435,798)</u>	<u>51,982,375</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	98,548,927	4,468,385	(20,300)	102,997,012
<i>Improvements other than buildings</i>	3,182,892	56,595	-	3,239,487
<i>Furniture, fixtures and equipment</i>	42,340,522	5,870,377	(323,819)	47,887,080
<i>Infrastructure</i>	227,490,930	4,236,982	(650,863)	231,077,049
<i>Total other capital assets</i>	<u>371,563,271</u>	<u>14,632,339</u>	<u>(994,982)</u>	<u>385,200,628</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(57,394,587)	(2,614,877)	20,300	(59,989,164)
<i>Improvements other than buildings</i>	(2,047,641)	(130,580)	-	(2,178,221)
<i>Furniture, fixtures and equipment</i>	(34,220,032)	(3,331,360)	323,819	(37,227,573)
<i>Infrastructure</i>	(112,221,862)	(8,502,466)	498,587	(120,225,741)
<i>Total accumulated depreciation</i>	<u>(205,884,122)</u>	<u>(14,579,283)</u>	<u>842,706</u>	<u>(219,620,699)</u>
<i>Other capital assets, net</i>	<u>165,679,149</u>	<u>53,056</u>	<u>(152,276)</u>	<u>165,579,929</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 207,263,583</u>	<u>\$ 18,886,795</u>	<u>\$ (8,588,074)</u>	<u>\$ 217,562,304</u>

Depreciation expense was charged to functions as follows:

<u>Governmental Activities:</u>		<u>Business-Type Activities</u>	
<i>Legislative and Executive</i>	\$ 1,874,239	<i>Sewer</i>	\$ 6,677,659
<i>Judicial</i>	267,061	<i>Other</i>	<u>203,348</u>
<i>Public Safety</i>	1,784,609	<i>Total Depreciation Expense</i>	<u>\$ 6,881,007</u>
<i>Public Works</i>	9,668,185		
<i>Health</i>	638,199		
<i>Human Services</i>	<u>346,990</u>		
<i>Total Depreciation Expense</i>	<u>\$ 14,579,283</u>		

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Capital Asset activity for the year ending December 31, 2019 continued:

	<i>Balance</i> <i>1/1/2019</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <i>12/31/2019</i>
<i>Business-type activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 593,566	\$ -	\$ -	\$ 593,566
<i>Construction in progress</i>	6,868,825	6,332,228	(7,287,059)	5,913,994
<i>Total capital assets not being depreciated</i>	<u>7,462,391</u>	<u>6,332,228</u>	<u>(7,287,059)</u>	<u>6,507,560</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	9,460,591	3,837,652	-	13,298,243
<i>Improvements other than buildings</i>	1,266,813	20,995	-	1,287,808
<i>Furniture, fixtures and equipment</i>	6,951,539	662,815	(31,351)	7,583,003
<i>Sewer Rights</i>	82,833,233	833,241	-	83,666,474
<i>Infrastructure</i>	202,447,040	5,035,517	(112,348)	207,370,209
<i>Total other capital assets</i>	<u>302,959,216</u>	<u>10,390,220</u>	<u>(143,699)</u>	<u>313,205,737</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(5,075,517)	(297,675)	-	(5,373,192)
<i>Improvements other than buildings</i>	(1,213,854)	(10,624)	-	(1,224,478)
<i>Furniture, fixtures and equipment</i>	(5,705,276)	(452,495)	29,253	(6,128,518)
<i>Sewer Rights</i>	(12,309,721)	(2,091,662)	-	(14,401,383)
<i>Infrastructure</i>	(94,046,843)	(4,028,551)	69,661	(98,005,733)
<i>Total accumulated depreciation</i>	<u>(118,351,211)</u>	<u>(6,881,007)</u>	<u>98,914</u>	<u>(125,133,304)</u>
<i>Other capital assets, net</i>	<u>184,608,005</u>	<u>3,509,213</u>	<u>(44,785)</u>	<u>188,072,433</u>
<i>Business-type activities capital assets, net</i>	<u>\$ 192,070,396</u>	<u>\$ 9,841,441</u>	<u>\$ (7,331,844)</u>	<u>\$ 194,579,993</u>

NOTE 11. DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Net OPEB Asset/Liability

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2019

The net pension liability and the net OPEB asset/liability represent the County's proportionate share of each pension 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 asset/liability 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 asset/liability. Resulting adjustments to the net pension/OPEB asset/liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* and *net OPEB asset/liability* 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)

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

	State and Local	Public Safety	Law Enforcement
2019 Statutory Maximum Contribution Rates			
Employer	14.00 %	18.10 %	18.10 %
Employee	10.00 %	*	**
2019 Actual Contribution Rates			
Employer:			
Pension	14.00 %	18.10 %	18.10 %
Post-Employment Health Care Benefits	0.00 %	0.00 %	0.00 %
Total Employer	<u>14.00 %</u>	<u>18.10 %</u>	<u>18.10 %</u>
Employee	<u>10.00 %</u>	<u>12.00 %</u>	<u>13.00 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$11,599,124 for 2019. Of this amount, \$778,157 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 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 through August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60. Retirement eligibility for reduced benefits will be five years of service credit and age 60, or 30 years of service credit regardless of age.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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 unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or 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 goes to the DC Plan 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. A member's defined benefit is determined by multiplying one percent of the member's final average salary by the member's years of service credit. 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 after termination of employment at age 50 or later.

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 therefore has 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. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll effective July 1, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2019 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$497,424 for 2019.

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, 2018, 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, 2019, 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:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.609280%	0.030810%	
Prior Measurement Period	0.621738%	0.030317%	
Change in Proportion	<u>-0.012458%</u>	<u>0.000493%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 166,869,439	\$ 6,813,426	\$ 173,682,865
Pension Expense	\$ 34,544,428	\$ 858,248	\$ 35,402,676

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, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 22,648,855	\$ 0	\$ 22,648,855
Differences between Expected and			
Actual Experience	7,696	55,474	63,170
Changes of Assumptions	14,526,320	800,370	15,326,690
Changes in Proportionate Share	363,040	205,984	569,024
County Contributions Subsequent			
to the Measurement Date	11,599,124	236,338	11,835,462
Total Deferred Outflows of Resources	<u>\$ 49,145,035</u>	<u>\$ 1,298,166</u>	<u>\$ 50,443,201</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 2,191,092	\$ 29,494	\$ 2,220,586
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	0	333,004	333,004
Changes of Assumptions	0	0	0
Changes in Proportionate Share	2,464,250	66,702	2,530,952
Total Deferred Inflows of Resources	<u>\$ 4,655,342</u>	<u>\$ 429,200</u>	<u>\$ 5,084,542</u>

\$11,835,462 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Year Ending December 31:	OPERS	STRS	Total
2020	\$ 13,615,905	\$ 539,419	\$ 14,155,324
2021	6,632,867	68,856	6,701,723
2022	2,101,143	(34,824)	2,066,319
2023	10,540,654	59,177	10,599,831
	<u>\$ 32,890,569</u>	<u>\$ 632,628</u>	<u>\$ 33,523,197</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, 2018, 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, 2018 are presented below.

<u>Actuarial Information</u>	<u>Traditional Pension Plan</u>
Valuation Date	December 31, 2018
Wage Inflation	3.25 percent
Projected Salary Increases, including wage inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Investment Rate of Return	
Measurement Date	7.20 percent
Prior Measurement Date	7.50 percent
Actuarial Cost Method	Individual Entry Age
Cost-of-Living Adjustments	Pre-1/7/2013 Retirees: 3.00 percent Simple Post-1/7/2013 Retirees: 3.00 percent Simple through 2018, then 2.15 percent Simple

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2019

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.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a loss of 2.94 percent for 2018.

The allocation of investment assets within 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 table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other Investments	18.00	5.50
Total	100.00 %	5.95 %

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

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

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

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 246,514,688	\$ 166,869,439	\$ 100,683,520

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2019, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

Actuarial assumptions used in the June 30, 2019 valuation are based on the results of an actuarial experience study 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:

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

*Target weights will be phased in over a 24-month period concluding in July 1, 2019.

**10-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's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not 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, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

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

The following table represents the net pension liability as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 9,957,065	\$ 6,813,426	\$ 4,152,177

NOTE 12 – DEFINED BENEFIT OPEB PLANS

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

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 to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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 requiring 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, health care was not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, 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. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent 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 2019 was 4.0 percent. Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. For 2019, OPERS did not allocate any employer contributions to post-employment health care.

Plan Description – State Teachers Retirement System (STRS)

The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. 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, 2019, STRS did not allocate any employer contributions to post-employment health care.

OPEB Assets/Liabilities, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB asset for STRS was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset/liability 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:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.601297%	0.030810%	
Prior Measurement Period	0.613583%	0.030317%	
Change in Proportion	<u>-0.012286%</u>	<u>0.000493%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ 78,394,935	\$ (510,000)	
OPEB Expense	\$ 6,318,267	\$ (157,093)	\$ 6,161,174

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ 3,593,945	\$ 0	\$ 3,593,945
Differences between Expected and			
Actual Experience	26,546	46,263	72,809
Changes of Assumptions	2,527,547	10,726	2,538,273
Changes in Proportionate Share	246,639	2,840	249,479
County Contributions Subsequent			
to the Measurement Date	0	0	0
Total Deferred Outflows of Resources	<u>\$ 6,394,677</u>	<u>\$ 59,829</u>	<u>\$ 6,454,506</u>
Deferred Inflows of Resources			
Differences between Expected and			
Actual Experience	\$ 212,709	\$ 25,961	\$ 238,670
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	0	32,050	32,050
Changes of Assumptions	0	559,470	559,470
Changes in Proportionate Share	1,518,215	4,878	1,523,093
Total Deferred Inflows of Resources	<u>\$ 1,730,924</u>	<u>\$ 622,359</u>	<u>\$ 2,353,283</u>

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

Year Ending December 31:	OPERS	STRS	Total
2020	\$ 2,023,972	\$ (122,961)	\$ 1,901,011
2021	250,692	(122,961)	127,731
2022	578,536	(122,961)	455,575
2023	1,810,513	(110,116)	1,700,397
2024	0	(105,607)	(105,607)
Thereafter	40	22,076	22,116
	<u>\$ 4,663,753</u>	<u>\$ (562,530)</u>	<u>\$ 4,101,223</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, Including Inflation	3.25 percent to 10.75 percent (includes wage inflation at 3.25 percent)
Single Discount Rate:	
Current Measurement Date	3.96 percent
Prior Measurement Date	3.85 percent
Investment Rate of Return	
Current Measurement Date	6.00 percent
Prior Measurement Date	6.50 percent
Municipal Bond Rate	
Current Measurement Date	3.71 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate	
Measurement Date	10.00 percent, initial, 3.25 percent ultimate in 2029
Prior Measurement Date	7.50 percent, initial, 3.25 percent ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

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

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

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.60 percent for 2018.

The allocation of investment assets with 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 table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trusts	6.00	5.98
International Equities	22.00	7.83
Other Investments	17.00	5.57
Total	100.00 %	5.16 %

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. 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 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

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

The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 100,296,340	\$ 78,394,935	\$ 60,977,529

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries' project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB Liability	\$ 75,354,540	\$ 78,394,935	\$ 81,896,651

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2019, actuarial valuation are presented below:

Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	
Health Care Cost Trends	Initial	Ultimate
Medical		
Pre-Medicare	5.87 percent	4.00 percent
Medicare	4.93 percent	4.00 percent
Prescription Drug		
Pre-Medicare	7.73 percent	4.00 percent
Medicare	9.62 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study 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 %	

*Target weights will be phased in over a 24-month period concluding in July 1, 2019.

**10-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's 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 projection of cash flows used to determine the discount rate assumed STRS Ohio 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 as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate Assumptions The following represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current assumption. Also shown is the net OPEB asset as of June 30, 2019, calculated using health care cost trend rates that are one percentage point lower or 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	\$ 435,429	\$ 510,000

	1% Decrease	Current Trend Rate	1% Increase
	County's Proportionate Share of the Net OPEB Asset	\$ 578,643	\$ 510,000

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Benefit Term Changes since the Prior Measurement Date 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.

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, 2019, the liability for unpaid compensated absences was \$11,258,552 for the entire County.

NOTE 14. COMMITMENTS

A. Contractual Commitments

The County had various contractual commitments outstanding at December 31, 2019. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$124,861 for the general fund, \$790,772 for special revenue funds, \$783,718 for the capital projects funds and \$156,464 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>	\$ 2,305,617
<i>Board of Developmental Disabilities</i>	529,859
<i>Mental Health</i>	4,690,754
<i>Children's Services</i>	2,989,636
<i>Public Assistance</i>	1,071,370
<i>Justice System Sales Tax</i>	549,245
<i>Other Governmental</i>	6,395,841
	<u>\$ 18,532,322</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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 2019, the general fund transferred \$5,000,000 to the permanent improvement fund and \$1,556,868 to the general obligation bond retirement fund. The Board of Developmental Disabilities fund transferred \$275,000 to the Board of Developmental Disabilities Capital fund.

B. Interfund Balances

Interfund balances for the year ended December 31, 2019, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

<u>Interfund Payable</u>	<u>Interfund Receivable</u>	
	<u>Other Governmental</u>	
Sewer Fund	\$	10,715
Other Governmental Funds		77,856
Total	\$	88,571

NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2019 were as follows:

	<u>Outstanding 1/1/2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/2019</u>	<u>Due Within One Year</u>
GOVERNMENTAL ACTIVITIES:					
<i>SPECIAL ASSESSMENT BONDS:</i>					
<i>2004 - \$3,488,264 - 2.00-5.25%</i>					
<i>Various Sewer & Water Projects</i>	\$ 1,212,014	\$ -	\$ (218,990)	\$ 993,024	\$ 230,487
<i>2010 - \$1,931,533 - 2.00-4.75%</i>					
<i>Various Sewer Projects</i>	1,071,970	-	(84,666)	987,304	88,053
<i>2010 - \$646,539 - 2.00-4.75%</i>					
<i>Various Water Projects</i>	85,662	-	(8,091)	77,571	8,414
TOTAL SPECIAL ASSESSMENT BONDS	2,369,646	-	(311,747)	2,057,899	326,954
<i>GENERAL OBLIGATION BONDS:</i>					
<i>2018 DJFS Acquisition and Improvement Bonds</i>					
<i>Serial Bonds - \$1,310,000 - 3.00-4.00%</i>	1,310,000	-	(125,000)	1,185,000	120,000
<i>Term Bonds - \$4,015,000 - 3.25-5.00%</i>	4,015,000	-	-	4,015,000	-
<i>2018 - \$9,845,000 - 2.00-3.00%</i>					
<i>Communication System Bonds</i>	9,845,000	-	(990,000)	8,855,000	1,010,000
TOTAL GENERAL OBLIGATION BONDS	15,170,000	-	(1,115,000)	14,055,000	1,130,000

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Outstanding 1/1/2019	Additions	Reductions	Outstanding 12/31/2019	Due Within One Year
GOVERNMENTAL ACTIVITIES:					
<u>DIRECT BORROWINGS:</u>					
<u>OPWC LOANS:</u>					
2007 - \$250,200 - 0%					
Atwater Avenue Bridge	125,100	-	(12,510)	112,590	6,255
2008 - \$798,630 - 0%					
Portage Street & Lutz Avenue	379,348	-	(39,932)	339,416	19,966
2009 - \$733,800 - 0%					
Project #CS03K	513,660	-	(24,460)	489,200	12,230
2009 - \$881,249 - 0%					
Walnut Avenue Bridge	631,561	-	(29,375)	602,186	14,687
2009 - \$433,262 - 0%					
Third Street NW, Bridge	310,504	-	(14,442)	296,062	7,221
2009 - \$291,190 - 0%					
Various Road Resurfacing	97,749	-	(13,964)	83,785	6,982
2012 - \$431,709 - 0%					
Battlesburg St. Bridge	359,758	-	(14,390)	345,368	7,195
2014 - \$600,000 - 0%					
Baum St. Bridge	530,000	-	(20,000)	510,000	10,000
2017 - \$724,500 - 0%					
Beck Avenue Bridge	514,533	-	(18,054)	496,479	9,027
2017 - \$350,000 - 0%					
Fulton Avenue Storm Sewer	338,333	-	(11,667)	326,666	5,833
2017 - \$655,000 - 0%					
Liberty Church St. Bridge	617,941	17,080	(10,584)	624,437	10,584
2019 - \$618,320 - 0%					
Gambrinus Ave. Bridge	-	330,193	-	330,193	-
TOTAL OPWC LOANS	4,418,487	347,273	(209,378)	4,556,382	109,980
TOTAL DIRECT BORROWINGS	4,418,487	347,273	(209,378)	4,556,382	109,980
NET PENSION LIABILITY - OPERS and STRS	99,230,178	65,775,476	-	165,005,654	-
NET OPEB LIABILITY - OPERS and STRS	63,232,433	11,085,965	-	74,318,398	-
CAPITAL LEASES	101,370	-	(101,370)	-	-
CLAIMS	3,784,133	26,519,352	(27,832,400)	2,471,085	1,822,177
COMPENSATED ABSENCES	10,227,469	7,108,781	(6,697,484)	10,638,766	6,489,805
TOTAL GOVERNMENTAL ACTIVITIES	\$ 198,533,716	\$ 110,836,847	\$ (36,267,379)	\$ 273,103,184	\$ 9,878,916

	Outstanding 1/1/2019	Additions	Reductions	Outstanding 12/31/2019	Due Within One Year
BUSINESS TYPE ACTIVITIES					
<u>GENERAL OBLIGATION BONDS:</u>					
2004 - \$1,586,736 - 2.00 - 5.25%					
Sewer Project 517	\$ 627,985	\$ -	\$ (91,011)	\$ 536,974	\$ 99,513
2010 - \$6,356,928 - 2.00-4.75%					
Sewer Refunding	3,382,368	-	(222,244)	3,160,124	233,533
TOTAL GENERAL OBLIGATION BONDS	4,010,353	-	(313,255)	3,697,098	333,046
<u>DIRECT BORROWINGS:</u>					
<u>OPWC LOANS:</u>					
2013 - \$404,250 - 0%					
Sewer Project #566	169,510	-	(33,902)	135,608	16,951
1992 - \$289,500 - 0%					
Sewer Project #525 Repairs & Replacement	39,943	-	(19,972)	19,971	9,986
2014 - \$82,881 - 0%					
Sewer Project #549	41,441	-	(8,288)	33,153	4,144
2015 - \$440,135 - 0%					
Sewer Project #567	330,101	-	(44,013)	286,088	22,006
TOTAL OPWC LOANS	580,995	-	(106,175)	474,820	53,087

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

	Outstanding 1/1/2019	Additions	Reductions	Outstanding 12/31/2019	Due Within One Year
<u>OWDA LOANS:</u>					
1998 - \$5,461,604					
Sewer Project #493 3.50%	\$ 372,235	\$ -	\$ (372,235)	\$ -	\$ -
1998 - \$1,525,683					
Sewer Project #504 3.91%	55,414	-	(55,414)	-	-
2001- \$4,691,450					
Nimishillen 5.27%	1,728,669	-	(251,983)	1,476,686	265,437
2010 - \$403,712					
Sewer Project #561 - 3.25%	61,539	-	(40,694)	20,845	20,845
2010 - \$226,911					
Sewer Project #525-C3 - 3.25%	24,227	-	(16,021)	8,206	8,206
TOTAL OWDA LOANS	2,242,084	-	(736,347)	1,505,737	294,488
TOTAL DIRECT BORROWINGS:	2,823,079	-	(842,522)	1,980,557	347,575
<u>INTERGOVERNMENTAL LOANS:</u>					
2005 - \$21,250,000					
Sewer Rights - Massillon City - 1.26%	6,351,371	-	(550,614)	5,800,757	1,130,385
2000 - \$732,377					
Sewer Rights - Canton City #P506 - 2190 - 2.81%	51,043	-	(25,343)	25,700	25,700
2000 - \$4,469,861					
Sewer Rights - Canton City #P506 - 2717 - 2.64%	307,487	-	(152,735)	154,752	154,752
2000 - \$114,760					
Sewer Rights - Canton City #P506 - 3290 - 3.16%	8,048	-	(3,993)	4,055	4,055
2012 - \$1,380,759					
Sewer Rights - Summit #Q908	300,483	-	(52,143)	248,340	44,463
2015 - \$32,125					
Sewer Rights - Tuscarwas #6429	26,024	-	-	26,024	-
2017 - \$11,993,558					
Sewer Rights - Canton City - 6556 - 3.39%	10,942,015	879,690	(274,119)	11,547,586	850,551
2017 - \$25,326,094					
Sewer Rights - Canton City - 6699 - 3.38%	23,470,280	112,998	(483,720)	23,099,558	1,500,764
2018 - \$2,130,812					
Sewer Rights - Massillon City - 6922	2,077,542	-	(106,541)	1,971,001	106,541
2018 - \$14,807,540					
Sewer Rights - Massillon City - 7206	14,447,362	-	(721,870)	13,725,492	722,540
TOTAL INTERGOVERNMENTAL LOANS	57,981,655	992,688	(2,371,078)	56,603,265	4,539,751
NET PENSION LIABILITY - OPERS	4,974,471	3,702,740	-	8,677,211	-
NET OPEB LIABILITY - OPERS	3,398,161	678,376	-	4,076,537	-
COMPENSATED ABSENCES	632,206	284,273	(296,693)	619,786	177,533
TOTAL BUSINESS-TYPE ACTIVITIES	\$ 73,819,925	\$ 5,658,077	\$ (3,823,548)	\$ 75,654,454	\$ 5,397,905

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

The County's voted legal debt margin was \$206,824,023 with an unvoted debt margin of \$83,329,609 at December 31, 2019.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2019

The following is a summary of the County's future annual principal and interest requirements to retire special assessment bonds and OPWC loans. There is no amortization schedule for the Gambrinus Avenue Bridge OPWC loan available at this time. Therefore, it has not been included in the amortization schedule below.

Fiscal Year	Governmental Activities				
	Special Assessment Bonds		General Obligation Bonds		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2020	\$ 326,954	\$ 89,506	\$ 1,130,000	\$ 426,431	\$ 109,980
2021	313,405	75,564	1,150,000	391,331	219,961
2022	307,018	62,480	1,190,000	365,931	219,962
2023	286,071	49,543	1,225,000	334,307	219,961
2024	281,186	37,323	1,255,000	301,731	219,962
2025-2029	489,646	73,191	4,240,000	1,153,431	1,004,744
2030-2034	53,619	2,547	830,000	683,807	767,775
2035-2039	-	-	995,000	518,825	767,776
2040-2044	-	-	1,200,000	337,925	475,238
2045-2047	-	-	840,000	105,000	220,830
Totals	<u>\$ 2,057,899</u>	<u>\$ 390,154</u>	<u>\$ 14,055,000</u>	<u>\$ 4,618,719</u>	<u>\$ 4,226,189</u>

On April 7, 2020, OPWC deferred all July 2020 loan payments with no payment due until January 2021 billing cycle with a six-month deferment for the life of the loan. This is reflected in the due within one year amount and the amortization schedules above.

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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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

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

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

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

Intergovernmental Loans

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

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

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

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

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

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

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

Fiscal Year	Business-Type Activities						
	General Obligation Bonds		OWDA Loans		OPWC Loans	Intergovernmental Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2020	\$ 333,046	\$ 162,704	\$ 294,488	\$ 56,884	\$ 53,087	\$ 2,188,436	\$ 111,480
2021	341,595	149,009	279,610	45,690	96,189	2,023,140	92,382
2022	357,982	135,562	294,539	34,358	86,204	2,042,632	75,546
2023	373,929	121,092	310,266	22,422	86,205	2,062,483	58,504
2024	388,813	105,452	326,834	9,847	65,110	2,082,619	41,256
2025-2029	1,545,353	310,271	-	-	88,025	4,216,888	117,785
2030-2034	356,380	16,928	-	-	-	4,268,795	65,881
2035-2039	-	-	-	-	-	1,722,215	11,655
Totals	\$ 3,697,098	\$ 1,001,018	\$ 1,505,737	\$ 169,201	\$ 474,820	\$ 20,607,208	\$ 574,489

On April 7, 2020, OPWC deferred all July 2020 loan payments with no payment due until January 2021 billing cycle with a six-month deferment for the life of the loan. This is reflected in the due within one year amount and the amortization schedules above.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2019

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

NOTE 17. CAPITAL LEASES

In 2015, the County entered into a capitalized lease for networking hardware and software. The leases meet the criteria of a capital lease and have been recorded as capital assets on the government-wide statements. Capital lease payments have been reclassified on a modified basis and are reflected as debt service expenditures in the basic financial statements for the governmental funds. These expenditures are reported as health for the board of developmental disabilities expenditures on the budgetary statements.

Capital assets acquired by lease were initially capitalized in the amount of \$523,846 for governmental activities, which is equal to the present value of the minimum lease payments at the time of acquisition. As of December 31, 2019, the capital assets were fully depreciated. The capital lease was paid in full during 2019.

NOTE 18. 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 \$2.1 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 2019, principal and interest paid totaled \$416,460. At December 31, 2019, the outstanding balance for the special assessment bonds was \$2,057,899 and payments were scheduled to be made through the year 2030.

NOTE 19. 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:

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2019

	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	\$ 193,670	\$ 171,217	\$ 4,164	\$ -	\$ 82,308	\$ 228,192	\$ 1,206,901	\$ 1,886,452
Prepaid Items	487,717	113,414	9,265	100,340	0	59,315	142,315	912,366
Unclaimed Monies	1,666,263	-	-	-	-	-	-	1,666,263
Total Nonspendable	2,347,650	284,631	13,429	100,340	82,308	287,507	1,349,216	4,465,081
<i>Restricted for:</i>								
Debt Service	-	-	-	-	-	-	253,433	253,433
Capital Outlay	-	-	-	-	-	-	690,564	690,564
Road & Bridge Repair	-	-	-	-	-	-	6,527,311	6,527,311
Real Estate Assessment	-	-	-	-	-	-	3,878,548	3,878,548
Community Development	-	-	-	-	-	-	3,467,671	3,467,671
Public Safety*	-	-	-	-	-	10,672,893	12,341,725	23,014,618
Health and Human Services	-	50,186,912	11,477,628	20,531,000	4,344,292	-	667,473	87,207,305
Court Operations	-	-	-	-	-	-	3,946,300	3,946,300
Other Purposes	-	-	-	-	-	-	615,540	615,540
Total Restricted	-	50,186,912	11,477,628	20,531,000	4,344,292	10,672,893	32,388,565	129,601,290
<i>Committed for:</i>								
Capital Outlay **	-	-	-	-	-	-	11,767,991	11,767,991
Building Inspections	1,542,290	-	-	-	-	-	-	1,542,290
Other Purposes	3,961,296	-	-	-	-	-	-	3,961,296
Total Committed	5,503,586	-	-	-	-	-	11,767,991	17,271,577
<i>Assigned for:</i>								
Legislative and Executive	1,382,702	-	-	-	-	-	-	1,382,702
Judicial - Court Operations	400,113	-	-	-	-	-	-	400,113
Public Safety - Coroner	92,143	-	-	-	-	-	-	92,143
Human Services - Veterans	214,945	-	-	-	-	-	-	214,945
<i>Subsequent Year</i>								
Appropriations	2,259,765	-	-	-	-	-	-	2,259,765
Capital Outlay	-	-	-	-	-	-	6,775	6,775
Total Assigned	4,349,668	-	-	-	-	-	6,775	4,356,443
Unassigned	18,986,219	-	-	-	-	-	(17,935)	18,968,284
Total Fund Balance	\$ 31,187,123	\$ 50,471,543	\$ 11,491,057	\$ 20,631,340	\$ 4,426,600	\$ 10,960,400	\$ 45,494,612	\$ 174,662,675

* 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 20. JOINT VENTURES

Multi-County Juvenile Attention System (System) The System is a statutorily created political subdivision of the State. It is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in it. In 2019, the County contributed \$3,678,843 to the System, which represents approximately 32 percent of their total receipts. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Stark Council of Governments (Council) The County participates in the Council which is a statutorily created political subdivision of the State for the purpose of providing a permanent forum for discussion and study of concerns of the county, cities, villages and townships for development of policies and programs for implementation by one or more of the local governing bodies. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. The County contributed \$454,408 to the Council in 2019. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

Stark County Regional Planning Commission (Commission) The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. They are not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. In 2019, the County contributed \$90,000 to the Commission. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

NOTE 21. JOINTLY GOVERNED ORGANIZATIONS

Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District) The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2019, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District; no monies were received from the County.

Community Improvement Corporation of Stark County (Corporation) The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. In 2019, no monies were received from the County.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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

NOTE 22. RELATED ORGANIZATIONS

Stark County Public Library (Library) The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library may issue its own debt and determines its own budget. The Library did not receive any funding from the County in 2019.

Stark County Park District (Park District) The County appoints the governing Board of the Park District; however, the County's accountability does not extend beyond making appointments. The Park District did not receive any funding from the County during 2019.

NOTE 23. CONTINGENT LIABILITIES

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

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

NOTE 24. SUBSEQUENT EVENT

In March 2020, the State of Ohio declared a state of emergency due to the COVID-19 pandemic. The County expects significant drops in multiple revenue streams. Motor vehicle and gas tax revenue has already decreased due to "stay at home" restrictions. Casino receipts will be significantly low due to the mandated closure of all casinos in the State of Ohio in March 2020. Local government revenue is predicted to fall short of previous estimates due to the budget cuts the State of Ohio has already made and the additional cuts the State will likely make as the year progresses.

Currently, there are no plans to reduce staffing in 2020 or beyond due to COVID-19. The County government is considered essential due to the services it provides County residents and businesses as well as the employees that help ensure those services are available. In light of this, we do not expect any disruptions in service due to the pandemic.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

NOTE 25. STARK COUNTY PORT AUTHORITY

A. Description of the Entity

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

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

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

B. Summary of Significant Accounting Policies

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

Basis of Presentation

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

Measurement Focus and Basis of Accounting

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

Budgetary Process

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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 2019, investments were limited to Star Ohio. Investments are reported at fair value, which is based on quoted market prices.

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

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

An analysis of the SCPA's investment account at year end is provided in Note 25C.

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 \$366 in restricted net position as of December 31, 2019.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

Estimates

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

C. Deposits and Investments

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

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

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

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

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

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

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2019

8. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days and two hundred seventy days from the purchase date in an amount not to exceed forty percent of the interim monies available for investment at any one time; and,

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

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

Deposits The carrying amount and bank balance of the SCPA's deposits was \$306,219 at December 31, 2019. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2019, \$250,000 was covered by the FDIC, \$28,110 was covered by the Ohio Pooled Collateral System (OPCS) and \$28,109 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 2019 the SCPA's depository institution was approved for a reduced collateral rate of 50 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the SCPA to a successful claim by the FDIC.

Investments As of December 31, 2019, 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>Amortized Cost:</i>		
<i>STAR Ohio</i>	<u>\$ 1,034,221</u>	<u>\$ 1,034,221</u>

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

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, 2019.

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

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

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, 2019. 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, 2019:

<u>Investment Type</u>	<u>Fair Value</u>	<u>% of Total</u>
STAR Ohio	<u>\$ 1,034,221</u>	<u>100.00%</u>

D. Risk Management

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

E. Related Party Transactions

The SCPA contracts with the Stark Development Board (SDB) to maintain the SCPA's files and records in addition to providing facilities and related administrative functions. The SCPA paid the SDB \$54,700 in 2019 under the term of the contract.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

F. Debt/Loans Payable

At December 31, 2019, debt outstanding totaled \$73,474,221 up from the \$23,504,387 debt outstanding at December 31, 2018. In 2019, SCPA refinanced a portion of the Geis Project leaving an outstanding balance of \$27.4 million. In addition, SCPA added three new projects that increase debt including: \$3.9 million for Omni, \$18.5 million for Hendrickson, and \$7.5 million for Schroer projects.

	<i>Balance</i> <i>12/31/2018</i>	<i>Additions</i>	<i>Reductions</i>	<i>Balance</i> <i>12/31/2019</i>
<i>Ohio Water Development Authority</i>	\$ 4,788,849	\$ -	\$ (829,687)	\$ 3,959,162
<i>Timken Steel Project</i>	12,118,575	-	-	12,118,575
<i>Geis at Massillon LLC</i>	6,596,963	31,192,542	(37,789,505)	-
<i>Geis Refinance 2019 Issue</i>	-	27,400,000	-	27,400,000
<i>Omni</i>	-	3,967,201	-	3,967,201
<i>Hendrickson</i>	-	18,518,996	-	18,518,996
<i>Schroer</i>	-	7,510,287	-	7,510,287
<i>Total</i>	<u>\$ 23,504,387</u>	<u>\$ 88,589,026</u>	<u>\$ (38,619,192)</u>	<u>\$ 73,474,221</u>

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

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

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 Cambranus Steel Plant. The loan terms include a 5 percent interest rate with an indefinite length term. Construction was completed in 2017 and no amortization of principal has occurred nor has the length term been adjusted.

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

Omni In 2019 the SCPA authorized up to \$10,000,000 through The Huntington Bank for the OMNI Orthopaedics facilities project. The SCPA has not received an amortization schedule for the Omni project.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

Hendrickson In 2019 the SCPA authorized up to \$25,000,000 through The Huntington Bank for improving manufacturing facilities. Construction began in 2019 with \$18,518,996 expended by years end. The loan terms include a 4 percent interest rate with an indefinite length of time until construction is completed. The project is expected to be completed in 2020. The SCPA has not received an amortization schedule for the Hendrickson project.

Schroer In 2019 the SCPA authorized up to \$11,500,000 through PNC Bank for construction of a new corporate headquarters and pharmacy building. Construction began in 2019 with \$7,510,287 expended by years end. The loan terms include a 4 percent interest rate with an indefinite length of time until construction is completed. The project is expected to be completed in 2020. The SCPA has not received an amortization schedule for the Schroer project.

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

<i>Year Ending</i> <i>December 31</i>	<i>OWDA</i>		<i>U.S. Realty Advisors</i> <i>Geis 2019 Refinance</i>	
	<i>Principal</i>	<i>Interest</i>	<i>Principal</i>	<i>Interest</i>
2020	\$ 424,200	\$ 59,582	\$ -	\$ 1,306,980
2021	498,503	102,727	-	1,306,980
2022	513,570	87,660	-	1,306,980
2023	529,093	72,137	-	1,306,980
2024	545,085	56,145	34,347	1,306,980
2025-2029	1,448,711	76,331	27,365,653	2,466,241
	<u>\$ 3,959,162</u>	<u>\$ 454,582</u>	<u>\$ 27,400,000</u>	<u>\$ 9,001,141</u>

G. Loans Receivable

As of December 31, 2019, the loan receivable amount totaled \$73,474,221 up from the \$23,504,387 loan receivable at December 31, 2018. The increase is the net effect of expenditures and related refinancing for the Geis Project leaving an outstanding balance of \$27.4 million. In addition, SCPA added three new projects that increased receivables by \$3.9 million for Omni, \$18.5 million for Hendrickson, and \$7.5 million for Schroer projects. These increases were offset slightly by small declines in OWDA project receivables consistent with the corresponding debt repayment schedules. The facilities in all other projects with remaining debt will immediately convey upon repayment, consistent with the terms of their respective project and financing agreement; therefore, the expenses are included as loans receivable as incurred. The revenue will be utilized to retire the corresponding debt related to the projects.

H. Conduit Debt

The SCPA authorized conduit financing of \$2,080,000, for the YMCA, to be used for the purposes of expanding the facilities in its Jackson Township location. This expansion doubles the square footage of the original facility. The financing was completed in 2014 and had \$1,117,037 outstanding as of December 31, 2019. In addition to the 2014 YMCA conduit financing, the YMCA has \$855,761 outstanding as of December 31, 2019, related to the YMCA constructed in downtown Canton with conduit financing provided by the SCPA in 2013. Finally, the Pro Football Hall of Fame expansion had \$7,595,000 outstanding as of December 31, 2019, 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.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

I. Subsequent Events

The SCPA authorized a grant for \$100,000 to the Stark Community Foundation for the benefit of the Faith in Stark program. Geis made \$435,600 in interest payments. In addition, Hendrickson has added \$2.3 million, Omni \$4.5 million, and Schroer \$2 million in debt for their projects.

NOTE 26. STARK COUNTY LAND REUTILIZATION CORPORATION

A. Description of the Entity

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

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

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

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.

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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2019

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 2019, 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.

During 2019, 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 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 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

Prepayments

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

Assets Held for Resale

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

Accrued Liabilities and Long-Term Obligations

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

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, 2019.

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 2019.

STARK COUNTY, OHIO

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2019*

C. Accountability and Compliance

Change in Accounting Principles

For 2019, the Corporation has implemented GASB Statement No. 83, *Certain Asset Retirement Obligations*, GASB Statement No. 84, *Fiduciary Activities*, GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements* and GASB Statement No. 90, *Majority Equity Interests - an amendment to GASB Statements No. 14 and No. 61*.

GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability. The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. The implementation of GASB Statement No. 84 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 88 improves the information that is disclosed in notes to the basic financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The implementation of GASB Statement No. 88 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 90 improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the Corporation.

D. Deposits and Investments

Deposits with Financial Institutions

At December 31, 2019, the carrying amount of all Corporation deposits was \$1,061,310, including \$6,415 invested in STAR Plus, and the bank balance of all deposits was \$1,054,895. Of the bank balance \$256,415 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.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

E. Investments

As of December 31, 2019, 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>
Amortized cost:		
STAR Ohio	<u>\$ 1,958,181</u>	<u>\$ 1,958,181</u>

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

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

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

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

Concentration of Credit Risk: The Corporation places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the Corporation at December 31, 2019:

<u>Measurement/Investment Type</u>	<u>Measurement Amount</u>	<u>% of Total</u>
Amortized cost:		
STAR Ohio	<u>\$ 1,958,181</u>	<u>100.00%</u>

F. Receivables

Receivables at December 31, 2019, consisted of accounts receivable of \$5 and due from other governments in the amount of \$388,418 due from the Ohio Housing Finance Agency (OHFA), the City of Alliance and Stark County. These amounts are expected to be collected in the subsequent year.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements
For the Year Ended December 31, 2019

G. Risk Management

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

The Corporation is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2019, the Corporation contracted with Ohio Plan Risk Management, Inc. for various coverages.

The limitations of coverages are as follows:

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

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

H. Transactions with Stark County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Stark County Board of Commissioners to receive 5 percent of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Corporation to fund operations. At December 31, 2019, the Corporation recognized revenues of \$779,354 for these fees that were collected by the County in 2019.

During 2019, 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 2019, the Corporation paid \$431,019 in administration fees to the Stark County Regional Planning Commission and other County departments.

STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2019

I. Contingencies

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

J. Subsequent Events

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

This space intentionally left blank.

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

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

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

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

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 11,599,124	\$ 11,508,139	\$ 10,725,645	\$ 11,551,941
Contributions in Relation to the Contractually Required Contribution	<u>(11,599,124)</u>	<u>(11,508,139)</u>	<u>(10,725,645)</u>	<u>(11,551,941)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 80,820,734	\$ 80,292,820	\$ 80,542,246	\$ 93,828,971
Contributions as a Percentage of Covered Payroll	14.35%	14.33%	13.32%	12.31%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 497,424	\$ 483,598	\$ 484,916	\$ 457,126
Contributions in Relation to the Contractually Required Contribution	<u>(497,424)</u>	<u>(483,598)</u>	<u>(484,916)</u>	<u>(457,126)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 3,553,029	\$ 3,454,271	\$ 3,463,686	\$ 3,265,186
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

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

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 9,794,726	\$ 10,032,712	\$ 10,025,036	n/a	n/a	n/a
<u>(9,794,726)</u>	<u>(10,032,712)</u>	<u>(10,025,036)</u>	n/a	n/a	n/a
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	n/a	n/a	n/a
\$ 79,622,309	\$ 81,499,839	\$ 70,095,959	n/a	n/a	n/a
12.30%	12.31%	14.30%	n/a	n/a	n/a
\$ 429,456	\$ 395,922	\$ 386,868	\$ 380,368	\$ 385,343	\$ 426,823
<u>(429,456)</u>	<u>(395,922)</u>	<u>(386,868)</u>	<u>(380,368)</u>	<u>(385,343)</u>	<u>(426,823)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 3,067,543	\$ 2,932,756	\$ 2,975,908	\$ 2,925,908	\$ 2,964,177	\$ 3,283,254
14.00%	13.50%	13.00%	13.00%	13.00%	13.00%



This Page Intentionally
Left Blank

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>			
County's Proportion of the Net OPEB Liability	0.601297%	0.613583%	0.624151%
County's Proportionate Share of the Net OPEB Liability	\$ 78,394,935	\$ 66,630,594	\$ 63,041,371
County's Covered Payroll	\$ 80,292,820	\$ 80,542,246	\$ 93,828,971
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	97.64%	82.73%	67.19%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%
<i>State Teachers Retirement System (STRS)</i>			
County's Proportion of the Net OPEB Liability (Asset)	0.030810%	0.030317%	0.030481%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (510,000)	\$ (487,163)	\$ 1,189,265
County's Covered Payroll	\$ 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	-14.77%	-14.06%	36.42%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 0	\$ 0	\$ 805,422	\$ 1,876,579
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>(805,422)</u>	<u>(1,876,579)</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll (1)	\$ 80,820,734	\$ 80,292,820	\$ 80,542,246	\$ 93,828,971
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	1.00%	2.00%
<i>State Teachers Retirement System (STRS)</i>				
Contractually Required Contribution	\$ 0	\$ 0	\$ 0	\$ 0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
County's Covered Payroll	\$ 3,553,029	\$ 3,454,271	\$ 3,463,686	\$ 3,265,186
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

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

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a	n/a
\$ 0	\$ 14,664	\$ 29,759	\$ 29,259	\$ 29,642	\$ 32,833
<u>0</u>	<u>(14,664)</u>	<u>(29,759)</u>	<u>(29,259)</u>	<u>(29,642)</u>	<u>(32,833)</u>
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$ 3,067,543	\$ 2,932,756	\$ 2,975,908	\$ 2,925,908	\$ 2,964,177	\$ 3,283,254
0.00%	0.50%	1.00%	1.00%	1.00%	1.00%

STARK COUNTY, OHIO

*Notes to the Required Supplementary Information
For the Year Ended December 31, 2019*

Note 1 - Net Pension Liability

Changes in Assumptions – OPERS

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

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

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

Changes in Assumptions – STRS

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

Changes in Benefit Terms - STRS

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

Note 2 - Net OPEB Liability

Changes in Assumptions - OPERS

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

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

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

STARK COUNTY, OHIO

*Notes to the Required Supplementary Information
For the Year Ended December 31, 2019*

Changes in Assumptions – STRS

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent 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.

Changes in Benefit Terms – STRS

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, 2019*

Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2019*

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

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

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

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

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

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

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

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

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

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

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

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

Nonmajor Debt Service Funds

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

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.

STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds
For the Year Ended December 31, 2019*

Nonmajor Capital Projects Funds

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

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

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

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

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

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

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

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

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

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 27,021,910	\$ 242,718	\$ 12,710,182	\$ 39,974,810
Cash and Investments with Fiscal & Escrow Agents	799,603	-	84,936	884,539
Taxes Receivable	1,402,199	-	-	1,402,199
Accounts Receivable	208,522	-	-	208,522
Special Assessments Receivable	-	2,457,436	-	2,457,436
Interfund Receivable	77,856	10,715	-	88,571
Intergovernmental Receivable	11,430,289	-	911,803	12,342,092
Materials and Supplies Inventory	1,206,901	-	-	1,206,901
Loans Receivable	2,937,361	-	-	2,937,361
Deferred Charges	-	-	213,357	213,357
Prepaid Items	142,315	-	-	142,315
Total Assets	\$ 45,226,956	\$ 2,710,869	\$ 13,920,278	\$ 61,858,103
Liabilities				
Accounts Payable	\$ 1,343,060	\$ -	\$ -	\$ 1,343,060
Accrued Wages	609,399	-	-	609,399
Contracts Payable	227,842	-	1,156,655	1,384,497
Intergovernmental Payable	683,268	-	-	683,268
Retainage Payable	799,603	-	84,936	884,539
Interfund Payable	77,856	-	-	77,856
Total Liabilities	3,741,028	-	1,241,591	4,982,619
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	627,400	-	-	627,400
Unavailable Revenue	8,064,744	2,457,436	17,935	10,540,115
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	-	-	213,357	213,357
Total Deferred Inflows of Resources	8,692,144	2,457,436	231,292	11,380,872
Fund Balances				
Nonspendable	1,349,216	-	-	1,349,216
Restricted	31,444,568	253,433	690,564	32,388,565
Committed	-	-	11,767,991	11,767,991
Assigned	-	-	6,775	6,775
Unassigned	-	-	(17,935)	(17,935)
Total Fund Balances	32,793,784	253,433	12,447,395	45,494,612
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 45,226,956	\$ 2,710,869	\$ 13,920,278	\$ 61,858,103

STARK COUNTY, OHIO

Combining Balance Sheet
 Nonmajor Special Revenue Funds
 December 31, 2019

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
Assets					
Equity and Pooled Cash and Investments	\$ 124,532	\$ 1,099,184	\$ 39,034	\$ 125,825	\$ 6,155,865
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-	-
Taxes Receivable	-	-	-	-	680,366
Accounts Receivable	-	-	4,296	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	23,792	-	-	1,459,900	68,806
Materials and Supplies Inventory	-	-	-	-	-
Loans Receivable	-	-	-	1,480,038	-
Prepaid Items	-	-	-	-	91,613
Total Assets	\$ 148,324	\$ 1,099,184	\$ 43,330	\$ 3,065,763	\$ 6,996,650
Liabilities					
Accounts Payable	\$ -	\$ 37,985	\$ 39,037	\$ 18,975	\$ 33,203
Accrued Wages	-	50,705	-	-	6,283
Contracts Payable	-	-	-	-	5,930
Intergovernmental Payable	-	9,926	-	6,570	1,234
Retainage Payable	-	-	-	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	-	98,616	39,037	25,545	46,650
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	627,400
Unavailable Revenue	-	-	-	1,370,542	110,302
Total Deferred Inflows of Resources	-	-	-	1,370,542	737,702
Fund Balances					
Nonspendable	-	-	-	-	91,613
Restricted	148,324	1,000,568	4,293	1,669,676	6,120,685
Total Fund Balances	148,324	1,000,568	4,293	1,669,676	6,212,298
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	\$ 148,324	\$ 1,099,184	\$ 43,330	\$ 3,065,763	\$ 6,996,650

Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel	Motel Tax
\$ 177,995	\$ 402,123	\$ 3,368,426	\$ 1,270,270	\$ 523,315	\$ 26,489
-	-	-	-	-	-
-	-	-	-	-	721,833
-	1,500	156,297	14,131	20,323	-
-	-	77,856	-	-	-
1,339,718	-	3,662	-	-	-
-	-	12,221	-	-	-
1,457,323	-	-	-	-	-
-	-	-	-	11,600	-
<u>\$ 2,975,036</u>	<u>\$ 403,623</u>	<u>\$ 3,618,462</u>	<u>\$ 1,284,401</u>	<u>\$ 555,238</u>	<u>\$ 748,322</u>

\$ 25,144	\$ -	\$ 31,891	\$ 3,261	\$ 11,998	\$ 726,749
-	4,131	37,609	13,307	10,784	-
-	-	-	-	-	-
6,811	451	10,610	2,248	1,707	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>31,955</u>	<u>4,582</u>	<u>80,110</u>	<u>18,816</u>	<u>24,489</u>	<u>726,749</u>

-	-	-	-	-	-
<u>1,145,086</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,145,086</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

-	-	12,221	-	11,600	-
<u>1,797,995</u>	<u>399,041</u>	<u>3,526,131</u>	<u>1,265,585</u>	<u>519,149</u>	<u>21,573</u>
<u>1,797,995</u>	<u>399,041</u>	<u>3,538,352</u>	<u>1,265,585</u>	<u>530,749</u>	<u>21,573</u>

<u>\$ 2,975,036</u>	<u>\$ 403,623</u>	<u>\$ 3,618,462</u>	<u>\$ 1,284,401</u>	<u>\$ 555,238</u>	<u>\$ 748,322</u>
---------------------	-------------------	---------------------	---------------------	-------------------	-------------------

(continued)

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2019

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Municipal Road	Probate Court Conduct Business
Assets					
Equity and Pooled Cash and Investments	\$ 51,026	\$ 428	\$ 1,955,481	\$ 3,001,521	\$ 908
Cash and Investments with Fiscal & Escrow Agents	-	-	799,603	-	-
Taxes Receivable	-	-	-	-	-
Accounts Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	7,883,485	369,765	-
Materials and Supplies Inventory	-	-	1,153,987	-	-
Loans Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 51,026</u>	<u>\$ 428</u>	<u>\$ 11,792,556</u>	<u>\$ 3,371,286</u>	<u>\$ 908</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 169,093	\$ -	\$ -
Accrued Wages	-	-	290,327	-	-
Contracts Payable	-	-	212,140	-	-
Intergovernmental Payable	-	-	45,128	527,439	-
Retainage Payable	-	-	799,603	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>1,516,291</u>	<u>527,439</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	5,195,260	243,554	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>5,195,260</u>	<u>243,554</u>	<u>-</u>
Fund Balances					
Nonspendable	-	-	1,153,987	-	-
Restricted	51,026	428	3,927,018	2,600,293	908
Total Fund Balances	<u>51,026</u>	<u>428</u>	<u>5,081,005</u>	<u>2,600,293</u>	<u>908</u>
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	<u>\$ 51,026</u>	<u>\$ 428</u>	<u>\$ 11,792,556</u>	<u>\$ 3,371,286</u>	<u>\$ 908</u>

Real Estate Assessment	Law Library	BOE Special Election Fund	Probate Court Elder Justice Innovation Grant	Other Public Safety	Other	Total
\$ 2,802,853	\$ 407,177	\$ 216,585	\$ -	\$ 4,887,244	\$ 385,629	\$ 27,021,910
-	-	-	-	-	-	799,603
-	-	-	-	-	-	1,402,199
-	-	-	-	8,040	3,935	208,522
-	-	-	-	-	-	77,856
-	30,938	-	5,000	243,716	1,507	11,430,289
-	1,634	-	-	23,212	15,847	1,206,901
-	-	-	-	-	-	2,937,361
27,796	11,306	-	-	-	-	142,315
<u>\$ 2,830,649</u>	<u>\$ 451,055</u>	<u>\$ 216,585</u>	<u>\$ 5,000</u>	<u>\$ 5,162,212</u>	<u>\$ 406,918</u>	<u>\$ 45,226,956</u>
\$ 50,108	\$ 68,202	\$ -	\$ -	\$ 116,659	\$ 10,755	\$ 1,343,060
108,706	6,173	-	-	79,037	2,337	609,399
9,772	-	-	-	-	-	227,842
21,304	933	-	-	48,448	459	683,268
-	-	-	-	-	-	799,603
-	-	-	-	73,425	4,431	77,856
<u>189,890</u>	<u>75,308</u>	<u>-</u>	<u>-</u>	<u>317,569</u>	<u>17,982</u>	<u>3,741,028</u>
-	-	-	-	-	-	627,400
-	-	-	-	-	-	8,064,744
-	-	-	-	-	-	8,692,144
27,796	12,940	-	-	23,212	15,847	1,349,216
<u>2,612,963</u>	<u>362,807</u>	<u>216,585</u>	<u>5,000</u>	<u>4,821,431</u>	<u>373,089</u>	<u>31,444,568</u>
<u>2,640,759</u>	<u>375,747</u>	<u>216,585</u>	<u>5,000</u>	<u>4,844,643</u>	<u>388,936</u>	<u>32,793,784</u>
<u>\$ 2,830,649</u>	<u>\$ 451,055</u>	<u>\$ 216,585</u>	<u>\$ 5,000</u>	<u>\$ 5,162,212</u>	<u>\$ 406,918</u>	<u>\$ 45,226,956</u>

STARK COUNTY, OHIO

Combining Balance Sheet
 Nonmajor Debt Service Funds
 December 31, 2019

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Assets			
Equity and Pooled Cash and Investments	\$ 127,718	\$ 115,000	\$ 242,718
Special Assessments Receivable	2,457,436	-	2,457,436
Interfund Receivable	10,715	-	10,715
Total Assets	<u>\$ 2,595,869</u>	<u>\$ 115,000</u>	<u>\$ 2,710,869</u>
Deferred Inflows of Resources			
Unavailable Revenue	<u>\$ 2,457,436</u>	<u>\$ -</u>	<u>\$ 2,457,436</u>
Fund Balances			
Restricted	<u>138,433</u>	<u>115,000</u>	<u>253,433</u>
Total Deferred Inflows of of Resources and Fund Balances	<u>\$ 2,595,869</u>	<u>\$ 115,000</u>	<u>\$ 2,710,869</u>



This Page Intentionally
Left Blank

STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2019

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction
Assets				
Equity and Pooled Cash and Investments	\$ 6,775	\$ 14,382	\$ 5,413	\$ -
Cash and Investments with Fiscal & Escrow Agents	-	-	-	-
Intergovernmental Receivable	-	-	-	911,803
Revenue in Lieu of Taxes Receivable	-	-	-	-
Total Assets	<u>\$ 6,775</u>	<u>\$ 14,382</u>	<u>\$ 5,413</u>	<u>\$ 911,803</u>
Liabilities				
Contracts Payable	\$ -	\$ -	\$ -	\$ 911,803
Retainage Payable	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>911,803</u>
Deferred Inflows of Resources				
Unavailable Revenue	-	-	-	17,935
Payment in Lieu of Taxes not Intended to Finance Current	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,935</u>
Fund Balances				
Restricted	-	14,382	5,413	-
Committed	-	-	-	-
Assigned	6,775	-	-	-
Unassigned	-	-	-	(17,935)
Total Fund Balances (Deficits)	<u>6,775</u>	<u>14,382</u>	<u>5,413</u>	<u>(17,935)</u>
Total Liabilities, Deferred Inflows of of Resources and Fund Balances	<u>\$ 6,775</u>	<u>\$ 14,382</u>	<u>\$ 5,413</u>	<u>\$ 911,803</u>

<u>Permanent Improvement</u>	<u>JFS Capital Projects</u>	<u>The Venue TIF Fund</u>	<u>Total</u>
\$ 12,012,843	\$ 292,060	\$ 378,709	\$ 12,710,182
84,936	-	-	84,936
-	-	-	911,803
-	-	213,357	213,357
<u>\$ 12,097,779</u>	<u>\$ 292,060</u>	<u>\$ 592,066</u>	<u>\$ 13,920,278</u>
\$ 244,852	\$ -	\$ -	\$ 1,156,655
84,936	-	-	84,936
<u>329,788</u>	<u>-</u>	<u>-</u>	<u>1,241,591</u>
-	-	-	17,935
-	-	213,357	213,357
<u>-</u>	<u>-</u>	<u>213,357</u>	<u>231,292</u>
-	292,060	378,709	690,564
11,767,991	-	-	11,767,991
-	-	-	6,775
-	-	-	(17,935)
<u>11,767,991</u>	<u>292,060</u>	<u>378,709</u>	<u>12,447,395</u>
<u>\$ 12,097,779</u>	<u>\$ 292,060</u>	<u>\$ 592,066</u>	<u>\$ 13,920,278</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 601,821	\$ -	\$ -	\$ 601,821
Motel Taxes	3,168,778	-	-	3,168,778
Sales Taxes	4,015,622	-	-	4,015,622
Revenue in Lieu of Taxes	-	-	215,917	215,917
Charges for Services	8,260,738	-	-	8,260,738
Licenses and Permits	355,112	-	-	355,112
Fines and Forfeitures	494,917	-	-	494,917
Intergovernmental	23,616,222	-	10,278,322	33,894,544
Special Assessments	-	376,573	-	376,573
Interest	13,043	342	-	13,385
Other	557,010	-	26,080	583,090
Total Revenues	41,083,263	376,915	10,520,319	51,980,497
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,734,364	-	-	9,734,364
Judicial	3,368,932	-	-	3,368,932
Public Safety	7,176,855	-	-	7,176,855
Public Works	19,539,639	-	-	19,539,639
Health	731,451	-	-	731,451
Human Services	706,612	-	-	706,612
Capital Outlay	47,105	-	15,257,946	15,305,051
Debt Service:				
Principal Retirement	209,377	1,426,747	-	1,636,124
Interest and Fiscal Charges	-	553,740	1,078,618	1,632,358
Total Expenditures	41,514,335	1,980,487	16,336,564	59,831,386
Excess (Deficiency) of Revenues Over (Under) Expenditures	(431,072)	(1,603,572)	(5,816,245)	(7,850,889)
Other Financing Sources				
Issuance of OPWC Loans	-	-	347,273	347,273
Transfers In	-	1,556,868	5,275,000	6,831,868
Total Other Financing Sources	-	1,556,868	5,622,273	7,179,141
Net Change in Fund Balances	(431,072)	(46,704)	(193,972)	(671,748)
Fund Balances Beginning of Year (Restated - See Note 2)	33,224,856	300,137	12,641,367	46,166,360
Fund Balances End of Year	\$ 32,793,784	\$ 253,433	\$ 12,447,395	\$ 45,494,612



This Page Intentionally
Left Blank

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2019

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Motel Taxes	-	-	-	-
Sales Taxes	-	-	-	-
Charges for Services	-	-	72,084	-
Licenses and Permits	-	-	-	-
Fines and Forfeitures	-	-	-	-
Intergovernmental	370,300	2,187,757	-	741,702
Interest	-	-	-	-
Other	-	-	-	10,713
Total Revenues	<u>370,300</u>	<u>2,187,757</u>	<u>72,084</u>	<u>752,415</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	2,179,893	110,442	-
Public Works	-	-	-	761,864
Health	-	-	-	-
Human Services	377,791	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Total Expenditures	<u>377,791</u>	<u>2,179,893</u>	<u>110,442</u>	<u>761,864</u>
Net Change in Fund Balances	(7,491)	7,864	(38,358)	(9,449)
Fund Balances Beginning of Year (Restated - See Note 2)	<u>155,815</u>	<u>992,704</u>	<u>42,651</u>	<u>1,679,125</u>
Fund Balances End of Year	<u>\$ 148,324</u>	<u>\$ 1,000,568</u>	<u>\$ 4,293</u>	<u>\$ 1,669,676</u>

911 System	Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel	Motel Tax
\$ 601,821	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	3,168,778
-	-	-	39,050	1,734,559	990,755	872,834	-
-	-	-	-	-	-	7,299	-
856,727	328,821	1,696,304	-	167,657	132,838	394	-
-	-	3,226	-	-	-	-	-
2,100	-	2,503	-	100,730	250,460	5,658	-
<u>1,460,648</u>	<u>328,821</u>	<u>1,702,033</u>	<u>39,050</u>	<u>2,002,946</u>	<u>1,374,053</u>	<u>886,185</u>	<u>3,168,778</u>
-	-	-	-	-	1,169,578	-	3,898,275
-	-	-	-	2,099,540	-	-	-
1,592,853	-	-	41,489	-	-	-	-
-	-	1,779,577	-	-	-	-	-
-	-	-	-	-	-	731,451	-
-	328,821	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,592,853</u>	<u>328,821</u>	<u>1,779,577</u>	<u>41,489</u>	<u>2,099,540</u>	<u>1,169,578</u>	<u>731,451</u>	<u>3,898,275</u>
(132,205)	-	(77,544)	(2,439)	(96,594)	204,475	154,734	(729,497)
<u>6,344,503</u>	<u>-</u>	<u>1,875,539</u>	<u>401,480</u>	<u>3,634,946</u>	<u>1,061,110</u>	<u>376,015</u>	<u>751,070</u>
<u>\$ 6,212,298</u>	<u>\$ -</u>	<u>\$ 1,797,995</u>	<u>\$ 399,041</u>	<u>\$ 3,538,352</u>	<u>\$ 1,265,585</u>	<u>\$ 530,749</u>	<u>\$ 21,573</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, 2019

	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax	Municipal Road
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	-
Sales Taxes	-	-	4,015,622	-
Charges for Services	1,400	-	4,650	-
Licenses and Permits	-	-	188,951	-
Fines and Forfeitures	-	-	69,607	-
Intergovernmental	-	-	12,091,606	497,089
Interest	-	-	5,398	-
Other	-	-	83,796	-
Total Revenues	<u>1,400</u>	<u>-</u>	<u>16,459,630</u>	<u>497,089</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	15,861,990	1,136,208
Health	-	-	-	-
Human Services	-	-	-	-
Capital Outlay	-	-	47,105	-
Debt Service:				
Principal Retirement	-	-	209,377	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>16,118,472</u>	<u>1,136,208</u>
Net Change in Fund Balances	1,400	-	341,158	(639,119)
Fund Balances Beginning of Year (Restated - See Note 2)	<u>49,626</u>	<u>428</u>	<u>4,739,847</u>	<u>3,239,412</u>
Fund Balances End of Year	<u>\$ 51,026</u>	<u>\$ 428</u>	<u>\$ 5,081,005</u>	<u>\$ 2,600,293</u>

Probate Court Conduct Business	Real Estate Assessment	Law Library	BOE Special Election Fund	Probate Court Elder Justice Innovation Grant	Other Public Safety	Other	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 601,821
-	-	-	-	-	-	-	3,168,778
-	-	-	-	-	-	-	4,015,622
3,411	4,151,040	13,527	-	-	290,832	86,596	8,260,738
-	-	-	-	-	166,161	-	355,112
-	100	320,086	-	-	76,827	20,998	494,917
-	4,343	179,774	-	101,149	4,152,115	107,646	23,616,222
-	-	-	-	-	4,110	309	13,043
-	17,280	62,261	-	-	21,509	-	557,010
<u>3,411</u>	<u>4,172,763</u>	<u>575,648</u>	<u>-</u>	<u>101,149</u>	<u>4,711,554</u>	<u>215,549</u>	<u>41,083,263</u>
-	4,658,935	-	-	-	-	7,576	9,734,364
2,955	-	539,654	-	96,149	497,455	133,179	3,368,932
-	-	-	-	-	3,252,178	-	7,176,855
-	-	-	-	-	-	-	19,539,639
-	-	-	-	-	-	-	731,451
-	-	-	-	-	-	-	706,612
-	-	-	-	-	-	-	47,105
-	-	-	-	-	-	-	209,377
<u>2,955</u>	<u>4,658,935</u>	<u>539,654</u>	<u>-</u>	<u>96,149</u>	<u>3,749,633</u>	<u>140,755</u>	<u>41,514,335</u>
456	(486,172)	35,994	-	5,000	961,921	74,794	(431,072)
<u>452</u>	<u>3,126,931</u>	<u>339,753</u>	<u>216,585</u>	<u>-</u>	<u>3,882,722</u>	<u>314,142</u>	<u>33,224,856</u>
<u>\$ 908</u>	<u>\$ 2,640,759</u>	<u>\$ 375,747</u>	<u>\$ 216,585</u>	<u>\$ 5,000</u>	<u>\$ 4,844,643</u>	<u>\$ 388,936</u>	<u>\$ 32,793,784</u>

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2019

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
Revenues			
Special Assessments	\$ 376,573	\$ -	\$ 376,573
Interest	342	-	342
Total Revenues	<u>376,915</u>	<u>-</u>	<u>376,915</u>
Expenditures			
Debt Service:			
Principal Retirement	311,747	1,115,000	1,426,747
Interest and Fiscal Charges	111,872	441,868	553,740
Total Expenditures	<u>423,619</u>	<u>1,556,868</u>	<u>1,980,487</u>
Excess of Revenues Over Expenditures	(46,704)	(1,556,868)	(1,603,572)
Other Financing Sources			
Transfers In	-	1,556,868	1,556,868
Net Change in Fund Balances	(46,704)	-	(46,704)
Fund Balances Beginning of Year	<u>185,137</u>	<u>115,000</u>	<u>300,137</u>
Fund Balances End of Year	<u>\$ 138,433</u>	<u>\$ 115,000</u>	<u>\$ 253,433</u>



This Page Intentionally
Left Blank

STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2019

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction	Permanent Improvement
Revenues					
Revenue in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	9,902,416	375,906
Other	-	-	-	-	26,080
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,902,416</u>	<u>401,986</u>
Expenditures					
Current:					
Capital Outlay	-	345,086	-	9,111,231	2,818,177
Debt Service:					
Interest and Fiscal Charges	-	-	-	1,078,618	-
Total Expenditures	<u>-</u>	<u>345,086</u>	<u>-</u>	<u>10,189,849</u>	<u>2,818,177</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(345,086)</u>	<u>-</u>	<u>(287,433)</u>	<u>(2,416,191)</u>
Other Financing Sources					
Issuance of OPWC Loans	-	-	-	347,273	-
Transfers In	-	275,000	-	-	5,000,000
Total Other Financing Sources	<u>-</u>	<u>275,000</u>	<u>-</u>	<u>347,273</u>	<u>5,000,000</u>
Net Change in Fund Balances	-	(70,086)	-	59,840	2,583,809
Fund Balances (Deficits) Beginning of Year	<u>6,775</u>	<u>84,468</u>	<u>5,413</u>	<u>(77,775)</u>	<u>9,184,182</u>
Fund Balances (Deficits) End of Year	<u>\$ 6,775</u>	<u>\$ 14,382</u>	<u>\$ 5,413</u>	<u>\$ (17,935)</u>	<u>\$ 11,767,991</u>

Countywide Public Safety Communications Project	JFS Capital Projects	The Venue TIF	Total
\$ -	\$ -	\$ 215,917	\$ 215,917
-	-	-	10,278,322
-	-	-	26,080
-	-	215,917	10,520,319
1,144,635	1,836,236	2,581	15,257,946
-	-	-	1,078,618
1,144,635	1,836,236	2,581	16,336,564
(1,144,635)	(1,836,236)	213,336	(5,816,245)
-	-	-	347,273
-	-	-	5,275,000
-	-	-	5,622,273
(1,144,635)	(1,836,236)	213,336	(193,972)
1,144,635	2,128,296	165,373	12,641,367
\$ -	\$ 292,060	\$ 378,709	\$ 12,447,395

STARK COUNTY, OHIO

Fund Descriptions – Nonmajor Enterprise Funds

For the Year Ended December 31, 2019

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, 2019

	Enterprise Funds		
	Water	Sheriff's Webcheck	Total
Assets			
Current Assets			
Equity in Pooled Cash and Investments	\$ 753,959	\$ 250,487	\$ 1,004,446
Cash and Cash Investments in Segregated Accounts	15,000	-	15,000
Accounts Receivable	61,056	-	61,056
Total Current Assets	830,015	250,487	1,080,502
Noncurrent Assets			
Depreciable Capital Assets, Net	5,892,902	-	5,892,902
Total Assets	6,722,917	250,487	6,973,404
Deferred Outflows of Resources			
Pension	165,821	-	165,821
OPEB	55,189	-	55,189
Total Deferred Outflows of Resources	221,010	-	221,010
Liabilities			
Current Liabilities			
Accounts Payable	65,000	-	65,000
Accrued Wages	9,905	-	9,905
Compensated Absences Payable	6,100	-	6,100
Intergovernmental Payable	1,740	-	1,740
Total Current Liabilities	82,745	-	82,745
Long-Term Liabilities			
Compensated Absences Payable - Net of Current Portion	17,380	-	17,380
Net Pension Liability	333,739	-	333,739
Net OPEB Liability	156,790	-	156,790
Total Long-Term Liabilities	507,909	-	507,909
Total Liabilities	590,654	-	590,654
Deferred Inflows of Resources			
Pension	5,979	-	5,979
OPEB	802	-	802
Total Deferred Inflows of Resources	6,781	-	6,781
Net Position			
Net Investment in Capital Assets	5,892,902	-	5,892,902
Unrestricted	453,590	250,487	704,077
Total Net Position	\$ 6,346,492	\$ 250,487	\$ 6,596,979

STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2019

	Enterprise Funds		
	Water	Sheriff's Webcheck	Total
Operating Revenues			
Charges for Services	\$ 756,855	\$ 27,003	\$ 783,858
Other	1,098	-	1,098
Total Operating Revenues	<u>757,953</u>	<u>27,003</u>	<u>784,956</u>
Operating Expenses			
Personal Services	363,044	-	363,044
Contractual Services	753,624	-	753,624
Materials and Supplies	22,446	120	22,566
Depreciation	203,348	-	203,348
Other	-	20,341	20,341
Total Operating Expenses	<u>1,342,462</u>	<u>20,461</u>	<u>1,362,923</u>
Change in Net Position	(584,509)	6,542	(577,967)
Net Position Beginning of Year	<u>6,931,001</u>	<u>243,945</u>	<u>7,174,946</u>
Net Position End of Year	<u>\$ 6,346,492</u>	<u>\$ 250,487</u>	<u>\$ 6,596,979</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2019

	Water	Sheriff's Webcheck	Total
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 752,509	\$ 27,003	\$ 779,512
Cash Received from Other Operating Receipts	1,098	-	1,098
Cash Payments to Employees for Services and Benefits	(248,746)	-	(248,746)
Cash Payments to Suppliers for Goods and Services	(22,446)	(120)	(22,566)
Cash Payments for Contractual Services	(719,704)	-	(719,704)
Other Cash Payments	-	(21,357)	(21,357)
Net Cash Provided by Operating Activities	<u>(237,289)</u>	<u>5,526</u>	<u>(231,763)</u>
Net Increase in Cash and Investments	(237,289)	5,526	(231,763)
Cash and Investments Beginning of Year	<u>1,006,248</u>	<u>244,961</u>	<u>1,251,209</u>
Cash and Investments End of Year	<u>\$ 768,959</u>	<u>\$ 250,487</u>	<u>\$ 1,019,446</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
Operating Income (Loss)	<u>\$ (584,509)</u>	<u>\$ 6,542</u>	<u>\$ (577,967)</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities			
Depreciation Expense	203,348	-	203,348
Decrease in Assets:			
Accounts Receivable	(4,346)	-	(4,346)
Deferred Outflows - Pension/OPEB	(192,843)	-	(192,843)
Increase (Decrease) in Liabilities:			
Accounts Payable	33,920	-	33,920
Accrued Wages	3,492	-	3,492
Compensated Absences Payable	13,027	-	13,027
Intergovernmental Payable	(38)	(1,016)	(1,054)
Deferred Inflows - Pension/OPEB	(35,699)	-	(35,699)
Net Pension Liability	236,200	-	236,200
Net OPEB Liability	90,159	-	90,159
Net Cash Provided by Operating Activities	<u>\$ (237,289)</u>	<u>\$ 5,526</u>	<u>\$ (231,763)</u>

STARK COUNTY, OHIO

Fund Descriptions – Internal Service Funds

For the Year Ended December 31, 2019

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, 2019

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Assets			
Current Assets			
Equity in Pooled Cash and Investments	\$ 4,820,666	\$ 3,207,628	\$ 8,028,294
Accounts Receivable	526,149	19,316	545,465
Prepaid Items	-	844,730	844,730
Total Assets	5,346,815	4,071,674	9,418,489
Deferred Outflows of Resources			
Pension	98,791	48,941	147,732
OPEB	12,296	6,148	18,444
Total Deferred Outflows of Resources	111,087	55,089	166,176
Liabilities			
Current Liabilities			
Accounts Payable	17,128	-	17,128
Accrued Wages	9,494	6,053	15,547
Intergovernmental Payable	1,505	1,077	2,582
Claims Payable	1,754,985	67,192	1,822,177
Total Current Liabilities	1,783,112	74,322	1,857,434
Long-Term Liabilities:			
Net Pension Liability	333,739	166,869	500,608
Net OPEB Liability	156,790	78,395	235,185
Claims Payable - Net of Current Portion	-	648,908	648,908
Compensated Absences Payable - Net of Current Portion	22,510	9,569	32,079
Total Long-Term Liabilities	513,039	903,741	1,416,780
Total Liabilities	2,296,151	978,063	3,274,214
Deferred Inflows of Resources			
Pension	8,461	4,231	12,692
OPEB	2,968	1,484	4,452
Total Deferred Inflows of Resources	11,429	5,715	17,144
Net Position			
Unrestricted	\$ 3,150,322	\$ 3,142,985	\$ 6,293,307

STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2019

	Internal Service		
	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$ 23,259,209	\$ 1,235,999	\$ 24,495,208
Other	5,105,171	1,198,664	6,303,835
Total Operating Revenues	<u>28,364,380</u>	<u>2,434,663</u>	<u>30,799,043</u>
Operating Expenses			
Personal Services	333,107	198,256	531,363
Contractual Services	225,445	1,089,798	1,315,243
Claims	26,681,057	-	26,681,057
Change in Workers Compensation Estimate	-	(161,705)	(161,705)
Other	1,328	560	1,888
Total Operating Expenses	<u>27,240,937</u>	<u>1,126,909</u>	<u>28,367,846</u>
Change in Net Position	1,123,443	1,307,754	2,431,197
Net Position Beginning of Year	<u>2,026,879</u>	<u>1,835,231</u>	<u>3,862,110</u>
Net Position End of Year	<u>\$ 3,150,322</u>	<u>\$ 3,142,985</u>	<u>\$ 6,293,307</u>

STARK COUNTY, OHIO

Combining Statement of Cash Flows

All Internal Service Funds

For the Year Ended December 31, 2019

	Self Insurance	Workers' Compensation	Total
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ 23,259,209	\$ 1,235,999	\$ 24,495,208
Cash Received from Other Operating Receipts	4,622,000	1,179,348	5,801,348
Cash Payments to Employees for Services and Benefits	(252,453)	(165,121)	(417,574)
Cash Payments for Claims	(27,696,465)	(135,935)	(27,832,400)
Cash Payments for Contractual Services	(208,317)	(949,360)	(1,157,677)
Cash Payments for Other Operating Expenses	(1,328)	(560)	(1,888)
Net Cash Provided by (Used for) Operating Activities	<u>(277,354)</u>	<u>1,164,371</u>	<u>887,017</u>
Net Increase (Decrease) in Cash and Investments	(277,354)	1,164,371	887,017
Cash and Investments Beginning of Year	<u>5,098,020</u>	<u>2,043,257</u>	<u>7,141,277</u>
Cash and Investments End of Year	<u>\$ 4,820,666</u>	<u>\$ 3,207,628</u>	<u>\$ 8,028,294</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	<u>\$ 1,123,443</u>	<u>\$ 1,307,754</u>	<u>\$ 2,431,197</u>
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Increase (Decrease) in Assets:			
Accounts Receivable	(483,171)	(19,316)	(502,487)
Prepays	-	140,438	140,438
Deferred Outflows - Pension/OPEB	(39,176)	(24,912)	(64,088)
Increase (Decrease) in Liabilities:			
Accounts Payable	17,128	-	17,128
Accrued Wages	1,040	707	1,747
Compensated Absences Payable	5,731	910	6,641
Intergovernmental Payable	(714)	(423)	(1,137)
Claims Payable	(1,015,408)	(297,640)	(1,313,048)
Deferred Inflows - Pension/OPEB	(48,418)	(24,241)	(72,659)
Net Pension Liability	138,662	69,330	207,992
Net OPEB Liability	23,529	11,764	35,293
Net Cash Used for Operating Activities	<u>\$ (277,354)</u>	<u>\$ 1,164,371</u>	<u>\$ 887,017</u>

STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds
For the Year Ended December 31, 2019*

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, 2019

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

Stark County, Ohio

Combining Statement of Net Position

Custodial Funds

December 31, 2019

	Undivided Taxes	Fiscal Agent	Court and Miscellaneous Safety	Other Custodial	Total
Assets					
Equity in Pooled Cash and Investments	\$ 16,323,587	\$ 10,031,019	\$ 1,539,760	\$ 447,537	\$ 28,341,903
Cash and Investments in Segregated Accounts	-	-	2,005,547	-	2,005,547
Accounts Receivable	-	-	87,251	-	87,251
Intergovernmental Receivable	11,407,835	-	-	-	11,407,835
Taxes Receivable	398,102,584	7,029,746	-	-	405,132,330
Special Assessments Receivable	15,021,720	-	-	-	15,021,720
Total Assets	<u>440,855,726</u>	<u>17,060,765</u>	<u>3,632,558</u>	<u>447,537</u>	<u>461,996,586</u>
Liabilities					
Accounts Payable	-	-	132,607	-	132,607
Intergovernmental Payable	27,731,422	-	1,915,493	399,662	30,046,577
Total Liabilities	<u>27,731,422</u>	<u>-</u>	<u>2,048,100</u>	<u>399,662</u>	<u>30,179,184</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	358,518,642	6,552,295	-	-	365,070,937
Net Position					
Restricted for Individuals, Organizations and Other Governments	<u>\$ 54,605,662</u>	<u>\$ 10,508,470</u>	<u>\$ 1,584,458</u>	<u>\$ 47,875</u>	<u>\$ 66,746,465</u>

See accompanying notes and accountant's compilation report.

STARK COUNTY, OHIO

Combining Statement of Changes in Net Position

Private Purpose Trust Funds

For the Year Ended December 31, 2019

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

Stark County, Ohio

Combining Statement of Changes in Net Position

Custodial Funds

For the Year Ended December 31, 2019

	Undivided Taxes	Fiscal Agent	Court and Miscellaneous Safety	Other Custodial	Total
Additions					
Intergovernmental	\$ 25,070,809	\$ -	\$ 7,727	\$ -	\$ 25,078,536
Amounts Received as Fiscal Agent	-	36,361,097	-	-	36,361,097
Licenses, Permits & Fees for Other Governments	-	-	52,408,364	2,772,228	55,180,592
Fines & Forfeitures for Other Governments	-	-	21,574,352	-	21,574,352
Property Tax Collections for Other Governments	371,090,089	-	-	-	371,090,089
Special Assessment Collections For Other Governments	3,640,234	-	-	-	3,640,234
Sheriff Sale Collections for Other Governments	-	-	1,669,648	-	1,669,648
Amounts Received for Others	-	-	3,119,236	307	3,119,543
Other	-	-	2,343,497	-	2,343,497
Total Additions	399,801,132	36,361,097	81,122,824	2,772,535	520,057,588
Deductions					
Distributions as Fiscal Agent	-	42,541,232	36,708	-	42,577,940
Distributions of State Funds to Other Governments	25,070,809	-	7,727	-	25,078,536
Licenses, Permits & Fee Distributions to Other Governments	-	-	52,446,705	2,670,483	55,117,188
Fines & Forfeitures Distributions to Other Governments	-	-	21,357,253	-	21,357,253
Property Tax Distributions to Other Governments	365,897,270	-	-	-	365,897,270
Special Assessments Distributions to Other Governments	4,790,162	-	-	-	4,790,162
Sheriff Sale Distributions to Other Governments	-	-	1,988,732	-	1,988,732
Other Distributions	-	-	4,759,091	-	4,759,091
Total Deductions	395,758,241	42,541,232	80,596,216	2,670,483	521,566,172
Change in Net Position	4,042,891	(6,180,135)	526,608	102,052	(1,508,584)
Net Position Beginning of Year (Restated, See Note 2)	50,562,771	16,688,605	1,057,850	(54,177)	68,255,049
Net Position End of Year	\$ 54,605,662	\$ 10,508,470	\$ 1,584,458	\$ 47,875	\$ 66,746,465

See accompanying notes and accountant's compilation report.

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 16,000,000	\$ 16,000,000	\$ 16,249,336	\$ 249,336
Charges for Services	10,465,000	10,465,000	12,131,376	1,666,376
Licenses and Permits	38,000	38,000	37,670	(330)
Fines and Forfeitures	400,000	400,000	342,631	(57,369)
Intergovernmental	9,460,000	9,460,000	10,504,834	1,044,834
Interest	3,200,000	3,200,000	4,042,512	842,512
Rentals	400,000	400,000	433,761	33,761
Other	500,000	500,000	618,951	118,951
Total Revenues	40,463,000	40,463,000	44,361,071	3,898,071
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Personal Services	1,836,667	2,245,573	2,085,587	159,986
Materials and Supplies	76,143	102,270	53,376	48,894
Contractual Services	6,804,090	6,597,984	5,666,053	931,931
Capital Outlay	631,961	984,136	726,059	258,077
Other	2,902,325	3,072,525	2,736,264	336,261
Total Commissioners' Office	12,251,186	13,002,488	11,267,339	1,735,149
County Auditor				
Personal Services	999,495	999,495	974,913	24,582
Materials and Supplies	9,474	7,974	5,530	2,444
Contractual Services	362,069	362,069	339,406	22,663
Capital Outlay	6,941	6,941	5,353	1,588
Other	4,000	5,500	2,221	3,279
Total County Auditor	1,381,979	1,381,979	1,327,423	54,556
County Treasurer				
Personal Services	692,123	692,123	662,024	30,099
Materials and Supplies	15,201	15,202	14,087	1,115
Contractual Services	323,558	323,558	296,582	26,976
Capital Outlay	-	10,000	9,936	64
Other	7,706	7,706	7,374	332
Total County Treasurer	1,038,588	1,048,589	990,003	58,586
Recorder				
Personal Services	564,338	564,338	545,418	18,920
Materials and Supplies	4,000	4,000	3,937	63
Contractual Services	26,000	26,000	24,200	1,800
Capital Outlay	50	50	50	-
Other	2,000	2,000	859	1,141
Total Recorder	596,388	596,388	574,464	21,924
Board of Elections				
Personal Services	1,588,057	1,445,246	1,299,539	145,707
Materials and Supplies	97,452	97,452	77,052	20,400
Contractual Services	862,938	1,005,750	917,747	88,003
Capital Outlay	73,254	73,255	72,510	745
Other	26,555	26,555	18,219	8,336
Total Board of Elections	2,648,256	2,648,258	2,385,067	263,191

(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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing				
Personal Services	\$ 1,659,587	\$ 1,659,587	\$ 1,335,071	\$ 324,516
Materials and Supplies	31,345	31,345	24,624	6,721
Contractual Services	1,067,121	1,067,121	966,237	100,884
Capital Outlay	324,207	332,379	270,900	61,479
Other	25,000	25,000	14,351	10,649
Total Data Processing	3,107,260	3,115,432	2,611,183	504,249
Buildings and Grounds Maintenance				
Personal Services	702,567	702,567	643,126	59,441
Materials and Supplies	1,163,321	1,123,322	916,981	206,341
Contractual Services	787,205	827,205	758,689	68,516
Capital Outlay	3,000	3,000	-	3,000
Other	200	200	46	154
Total Buildings and Grounds Maintenance	2,656,293	2,656,294	2,318,842	337,452
Total General Government - Legislative and Executive	23,679,950	24,449,428	21,474,321	2,975,107
General Government - Judicial				
Court of Appeals				
Materials and Supplies	96,199	79,200	77,354	1,846
Contractual Services	201,185	188,509	180,938	7,571
Capital Outlay	4,000	34,675	32,880	1,795
Other	29,180	28,180	21,736	6,444
Total Court of Appeals	330,564	330,564	312,908	17,656
Common Pleas Court				
Personal Services	4,089,515	4,179,515	4,005,961	173,554
Materials and Supplies	183,635	181,689	158,385	23,304
Contractual Services	623,621	613,964	601,158	12,806
Capital Outlay	17,857	36,755	31,413	5,342
Other	66,592	59,297	51,376	7,921
Total Common Pleas Court	4,981,220	5,071,220	4,848,293	222,927
Common Pleas Jury Commission				
Personal Services	144,639	144,639	143,941	698
Juvenile Court				
Personal Services	3,301,476	3,236,476	3,209,517	26,959
Materials and Supplies	86,110	124,462	99,335	25,127
Contractual Services	318,556	343,555	314,980	28,575
Capital Outlay	28,732	30,380	30,380	-
Other	28,596	28,596	26,388	2,208
Total Juvenile Court	3,763,470	3,763,469	3,680,600	82,869
Probate Court				
Personal Services	1,029,221	1,014,221	998,230	15,991
Materials and Supplies	21,962	16,288	16,278	10
Contractual Services	73,723	93,931	82,013	11,918
Capital Outlay	-	-	1,935	(1,935)
Other	16,335	16,802	13,041	3,761
Total Probate Court	1,141,241	1,141,242	1,111,497	29,745

(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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts				
Personal Services	\$ 1,861,487	\$ 1,861,487	\$ 1,752,041	\$ 109,446
Materials and Supplies	27,408	40,408	32,607	7,801
Contractual Services	288,832	275,834	274,848	986
Other	500	500	500	-
Total Clerk of Courts	2,178,227	2,178,229	2,059,996	118,233
Public Defender				
Other	500	500	403	97
Municipal Court				
Personal Services	372,050	372,050	329,946	42,104
Contractual Services	114,269	114,269	111,554	2,715
Total Municipal Court	486,319	486,319	441,500	44,819
Total General Government - Judicial	13,026,180	13,116,182	12,599,138	517,044
Public Safety				
Coroner				
Personal Services	761,790	761,790	582,041	179,749
Materials and Supplies	39,276	39,275	21,585	17,690
Contractual Services	285,539	288,292	285,246	3,046
Other	9,477	9,477	4,145	5,332
Total Coroner	1,096,082	1,098,834	893,017	205,817
Total Public Safety	1,096,082	1,098,834	893,017	205,817
Human Services				
Veteran's Service Commission				
Personal Services	1,143,242	1,143,242	1,141,367	1,875
Materials and Supplies	53,649	53,650	35,907	17,743
Contractual Services	244,737	244,738	152,864	91,874
Capital Outlay	15,846	65,310	59,399	5,911
Other	1,581,911	1,532,446	818,537	713,909
Total Veteran's Service Commission	3,039,385	3,039,386	2,208,074	831,312
Total Human Services	3,039,385	3,039,386	2,208,074	831,312
Total Expenditures	40,841,597	41,703,830	37,174,550	4,529,280
Excess(Deficiency) of Revenues Over (Under) Expenditures	(378,597)	(1,240,830)	7,186,521	8,427,351
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	36,776	36,776
Transfers In	500,000	500,000	-	(500,000)
Transfers Out	(1,568,000)	(6,568,000)	(6,556,868)	11,132
Total Other Financing Sources (Uses)	(1,068,000)	(6,068,000)	(6,520,092)	(452,092)
Net Change in Fund Balance	(1,446,597)	(7,308,830)	666,429	7,975,259
Fund Balance at Beginning of Year	11,566,931	11,566,931	11,566,931	-
Prior Year Encumbrances Appropriated	5,873,748	5,873,748	5,873,748	-
Fund Balance at End of Year	\$ 15,994,082	\$ 10,131,849	\$ 18,107,108	\$ 7,975,259

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 30,331,251	\$ 30,331,251	\$ 31,121,648	\$ 790,397
Charges for Services	1,783,800	1,783,800	852,803	(930,997)
Intergovernmental	15,945,093	15,945,093	22,033,407	6,088,314
Other	461,562	461,562	1,829,763	1,368,201
Total Revenues	<u>48,521,706</u>	<u>48,521,706</u>	<u>55,837,621</u>	<u>7,315,915</u>
Expenditures				
Current:				
Health				
Personal Services	21,848,014	22,712,822	22,683,347	29,475
Materials and Supplies	4,203,118	1,186,851	1,050,832	136,019
Contractual Services	1,383,858	3,511,144	3,088,905	422,239
Capital Outlay	1,596,684	1,763,392	1,747,180	16,212
Other	21,035,823	21,593,291	21,522,751	70,540
Total Expenditures	<u>50,067,497</u>	<u>50,767,500</u>	<u>50,093,015</u>	<u>674,485</u>
Excess(Deficiency) of Revenues Over (Under) Expenditures	<u>(1,545,791)</u>	<u>(2,245,794)</u>	<u>5,744,606</u>	<u>7,990,400</u>
Other Financing Uses				
Transfers Out	<u>(275,000)</u>	<u>(275,000)</u>	<u>(275,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,820,791)</u>	<u>(2,520,794)</u>	<u>5,469,606</u>	<u>7,990,400</u>
Fund Balance Beginning of Year	<u>43,282,141</u>	<u>43,282,141</u>	<u>43,282,141</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>676,951</u>	<u>676,951</u>	<u>676,951</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 42,138,301</u>	<u>\$ 41,438,298</u>	<u>\$ 49,428,698</u>	<u>\$ 7,990,400</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 6,058,961	\$ 6,058,961	\$ 6,243,849	\$ 184,888
Intergovernmental	25,192,545	25,192,545	22,876,424	(2,316,121)
Other	22,500	22,500	551,604	529,104
Total Revenues	<u>31,274,006</u>	<u>31,274,006</u>	<u>29,671,877</u>	<u>(1,602,129)</u>
Expenditures				
Current:				
Health				
Personal Services	3,721,108	3,821,108	3,746,608	74,500
Materials and Supplies	63,405	88,405	78,925	9,480
Contractual Services	33,502,159	28,602,159	28,474,370	127,789
Capital Outlay	800,508	1,100,508	895,479	205,029
Other	2,113,440	1,788,441	1,496,188	292,253
Total Expenditures	<u>40,200,620</u>	<u>35,400,621</u>	<u>34,691,570</u>	<u>709,051</u>
Net Change in Fund Balance	(8,926,614)	(4,126,615)	(5,019,693)	(893,078)
Fund Balance Beginning of Year	3,154,582	3,154,582	3,154,582	-
Prior Year Encumbrances Appropriated	<u>6,513,386</u>	<u>6,513,386</u>	<u>6,513,386</u>	-
Fund Balance End of Year	<u>\$ 741,354</u>	<u>\$ 5,541,353</u>	<u>\$ 4,648,275</u>	<u>\$ (893,078)</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Local Taxes	\$ 9,664,376	\$ 9,664,376	\$ 8,740,629	\$ (923,747)
Charges for Services	1,060,000	1,060,000	1,335,414	275,414
Intergovernmental	17,237,030	17,237,030	17,024,003	(213,027)
Other	-	-	119,553	119,553
Total Revenues	<u>27,961,406</u>	<u>27,961,406</u>	<u>27,219,599</u>	<u>(741,807)</u>
Expenditures				
Current:				
Human Services				
Personal Services	4,890,000	5,040,000	5,015,242	24,758
Materials and Supplies	56,840	81,840	41,835	40,005
Contractual Services	10,097,546	10,097,547	8,907,225	1,190,322
Capital Outlay	85,483	120,484	75,822	44,662
Other	16,260,549	16,357,551	14,121,449	2,236,102
Total Expenditures	<u>31,390,418</u>	<u>31,697,422</u>	<u>28,161,573</u>	<u>3,535,849</u>
Net Change in Fund Balance	(3,429,012)	(3,736,016)	(941,974)	2,794,042
Fund Balance Beginning of Year	14,822,160	14,822,160	14,822,160	-
Prior Year Encumbrances Appropriated	<u>3,173,418</u>	<u>3,173,418</u>	<u>3,173,418</u>	-
Fund Balance End of Year	<u>\$ 14,566,566</u>	<u>\$ 14,259,562</u>	<u>\$ 17,053,604</u>	<u>\$ 2,794,042</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

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

For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$ 22,000	\$ -	\$ 1,346	\$ 1,346
Intergovernmental	38,700,000	38,525,000	35,202,321	(3,322,679)
Other	-	-	503,357	503,357
Total Revenues	<u>38,722,000</u>	<u>38,525,000</u>	<u>35,707,024</u>	<u>(2,817,976)</u>
Expenditures				
Current:				
Human Services				
Personal Services	27,808,150	27,733,150	27,345,317	387,833
Materials and Supplies	350,576	455,577	367,861	87,716
Contractual Services	6,598,998	7,598,997	7,468,143	130,854
Capital Outlay	530,386	530,386	329,561	200,825
Other	2,550,693	2,320,693	2,004,495	316,198
Total Expenditures	<u>37,838,803</u>	<u>38,638,803</u>	<u>37,515,377</u>	<u>1,123,426</u>
Net Change in Fund Balance	883,197	(113,803)	(1,808,353)	(1,694,550)
Fund Balance Beginning of Year	802,388	802,388	802,388	-
Prior Year Encumbrances Appropriated	<u>1,475,653</u>	<u>1,475,653</u>	<u>1,475,653</u>	-
Fund Balance End of Year	<u>\$ 3,161,238</u>	<u>\$ 2,164,238</u>	<u>\$ 469,688</u>	<u>\$ (1,694,550)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Justice System Sales Tax

For the Year Ended December 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive Negative
	Original	Final	Actual	
Revenues				
Permissive Sales Tax	\$ 28,500,000	\$ 29,500,000	\$ 29,825,220	\$ 325,220
Charges for Services	-	-	110,251	110,251
Other	-	-	216,098	216,098
Total Revenues	28,500,000	29,500,000	30,151,569	651,569
Expenditures				
Current:				
General Government - Legislative and Executive				
Commissioners' Office				
Contractual Services	3,678,843	3,678,843	3,678,843	-
Capital Outlay	3,339	1,158,731	889,054	269,677
Total General Government - Legislative and Executive	3,682,182	4,837,574	4,567,897	269,677
General Government - Judicial				
Common Pleas Court				
Capital Outlay	-	119,676	111,562	8,114
Probate Court				
Capital Outlay	-	5,909	5,909	-
Family Court				
Capital Outlay	-	82,000	22,788	59,212
Total General Government - Judicial	-	207,585	140,259	67,326
Public Safety				
Prosecuting Attorney				
Personal Services	4,009,052	4,108,718	3,961,341	147,377
Materials and Supplies	40,000	40,000	40,001	(1)
Contractual Services	32,500	57,728	56,960	768
Other	264,573	157,179	157,179	-
Total Prosecuting Attorney	4,346,125	4,363,625	4,215,481	148,144
Public Defender				
Personal Services	1,967,252	1,954,961	1,918,064	36,897
Materials and Supplies	11,111	11,111	10,008	1,103
Contractual Services	16,087	16,087	13,349	2,738
Capital Outlay	-	10,791	10,721	70
Other	23,205	24,705	22,309	2,396
Total Public Defender	2,017,655	2,017,655	1,974,451	43,204
Sheriff				
Personal Services	17,635,870	17,635,871	16,224,326	1,411,545
Materials and Supplies	1,371,054	1,371,056	1,310,861	60,195
Contractual Services	4,469,326	4,469,326	4,145,574	323,752
Capital Outlay	377,937	-	-	-
Other	215,903	215,903	186,565	29,338
Total Sheriff	24,070,090	23,692,156	21,867,326	1,824,830
Total Public Safety	30,433,870	30,073,436	28,057,258	2,016,178
Total Expenditures	34,116,052	35,118,595	32,765,414	2,353,181
Excess(Deficiency) of Revenues Over (Under) Expenditures	(5,616,052)	(5,618,595)	(2,613,845)	3,004,750
Other Financing Sources				
Transfers In	-	2,327,588	2,327,588	-
Net Change in Fund Balance	(5,616,052)	(3,291,007)	(286,257)	3,004,750
Fund Balance Beginning of Year	4,714,047	4,714,047	4,714,047	-
Prior Year Encumbrances Appropriated	902,005	902,005	902,005	\$ -
Fund Balance End of Year	\$ -	\$ 2,325,045	\$ 5,329,795	\$ 3,004,750

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 26,650,000	\$ 28,156,722	\$ 1,506,722
Special Assessments	204,401	265,873	61,472
Other Operating Revenues	-	154,122	154,122
Total Revenues	26,854,401	28,576,717	1,722,316
Expenses			
Personal Services	6,608,150	6,074,338	533,812
Contractual Services	14,274,832	12,005,631	2,269,201
Materials and Supplies	1,807,298	1,727,895	79,403
Other Operating Expenses	11,258,312	8,735,076	2,523,236
Capital Outlay	167,585	150,129	17,456
Total Expenses	34,116,177	28,693,069	5,423,108
Operating Income (Loss)	(7,261,776)	(116,352)	7,145,424
Non-Operating Revenues (Expenses)			
Principal Retirement	(6,905,745)	(5,151,670)	1,754,075
Interest and Fiscal Charges	(443,354)	(2,003,603)	(1,560,249)
Capital Contributions	-	864,649	864,649
Proceeds from Sale of Capital Assets	-	30,000	30,000
Advances Out	(666)	(666)	-
Total Non-Operating Revenues (Expenses)	(7,349,765)	(6,261,290)	1,088,475
Change in Fund Equity	(14,611,541)	(6,377,642)	8,233,899
Fund Equity Beginning of Year	26,019,449	26,019,449	-
Prior Year Encumbrances Appropriated	5,487,251	5,487,251	-
Fund Equity End of Year	\$ 16,895,159	\$ 25,129,058	\$ 8,233,899

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,600,000	\$ 2,414,596	\$ (185,404)
Other	-	68	68
Total Revenues	<u>2,600,000</u>	<u>2,414,664</u>	<u>(185,336)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	1,776,925	1,662,093	114,832
Materials and Supplies	46,803	40,618	6,185
Contractual Services	179,244	127,209	52,035
Capital Outlay	100,000	72,483	27,517
Other	6,678	6,615	63
Total Expenditures	<u>2,109,650</u>	<u>1,909,018</u>	<u>200,632</u>
Net Change in Fund Balance	490,350	505,646	15,296
Fund Balance Beginning of Year	1,954,110	1,954,110	-
Prior Year Encumbrances Appropriated	<u>16,224</u>	<u>16,224</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,460,684</u>	<u>\$ 2,475,980</u>	<u>\$ 15,296</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, 2019

	<i>Recorder's Equipment</i>		
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 320,000	\$ 333,035	\$ 13,035
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	131,000	127,392	3,608
Materials and Supplies	40,940	28,665	12,275
Contractual Services	240,150	171,045	69,105
Capital Outlay	56,422	54,710	1,712
Other	552	552	-
Total Expenditures	<u>469,064</u>	<u>382,364</u>	<u>86,700</u>
Net Change in Fund Balance	(149,064)	(49,329)	99,735
Fund Balance Beginning of Year	115,780	115,780	-
Prior Year Encumbrances Appropriated	<u>33,284</u>	<u>33,284</u>	<u>-</u>
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 99,735</u>	<u>\$ 99,735</u>
Unclaimed Money			
	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues			
Other	\$ -	\$ 397,949	\$ 397,949
Expenditures			
Current:			
General Government - Legislative and Executive			
Other	194,951	150,000	44,951
Net Change in Fund Balance	(194,951)	247,949	442,900
Fund Balance Beginning of Year	1,292,533	1,292,533	-
Prior Year Encumbrances Appropriated	<u>44,951</u>	<u>44,951</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 1,142,533</u>	<u>\$ 1,585,433</u>	<u>\$ 442,900</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 830,500	\$ 875,203	\$ 44,703
Expenditures			
Current:			
Public Safety			
Personal Services	770,000	675,699	94,301
Materials and Supplies	21,879	11,963	9,916
Contractual Services	158,590	156,710	1,880
Capital Outlay	16,000	11,664	4,336
Other	2,615	1,982	633
Total Expenditures	<u>969,084</u>	<u>858,018</u>	<u>111,066</u>
Net Change in Fund Balance	(138,584)	17,185	155,769
Fund Balance Beginning of Year	1,536,812	1,536,812	-
Prior Year Encumbrances Appropriated	<u>12,084</u>	<u>12,084</u>	-
Fund Balance End of Year	<u>\$ 1,410,312</u>	<u>\$ 1,566,081</u>	<u>\$ 155,769</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 4,579,338	\$ 4,813,642	\$ 234,304
Intergovernmental	725,200	661,860	(63,340)
Other	9,000	127,746	118,746
Total Revenues	<u>5,313,538</u>	<u>5,603,248</u>	<u>289,710</u>
Expenditures			
Current:			
Public Safety			
Personal Services	4,746,422	4,415,076	331,346
Materials and Supplies	110,815	95,016	15,799
Contractual Services	621,182	488,377	132,805
Capital Outlay	30,000	22,000	8,000
Other	30,454	26,854	3,600
Total Expenditures	<u>5,538,873</u>	<u>5,047,323</u>	<u>491,550</u>
Net Change in Fund Balance	(225,335)	555,925	781,260
Fund Balance Beginning of Year	3,212,276	3,212,276	-
Prior Year Encumbrances Appropriated	<u>97,836</u>	<u>97,836</u>	-
Fund Balance End of Year	<u>\$ 3,084,777</u>	<u>\$ 3,866,037</u>	<u>\$ 781,260</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, 2019

Rotary Abstract Fee

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

Forfeiture of Subdivision Bond

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

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2019

	<i>Victim Assistance</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 422,690	\$ 388,513	\$ (34,177)
Expenditures			
Current:			
Human Services			
Personal Services	356,068	354,342	1,726
Contractual Services	16,698	16,698	-
Capital Outlay	4,500	4,500	-
Other	13,583	2,251	11,332
Total Expenditures	<u>390,849</u>	<u>377,791</u>	<u>13,058</u>
Net Change in Fund Balance	31,841	10,722	(21,119)
Fund Balance Beginning of Year	<u>113,812</u>	<u>113,812</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 145,653</u></u>	<u><u>\$ 124,534</u></u>	<u><u>\$ (21,119)</u></u>
	<i>Youth Services</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 2,189,028	\$ 2,187,757	\$ (1,271)
Expenditures			
Current:			
Public Safety			
Personal Services	1,647,894	1,414,522	233,372
Materials and Supplies	40,420	20,565	19,855
Contractual Services	1,197,188	1,085,791	111,397
Capital Outlay	44,095	44,095	-
Other	103,971	60,571	43,400
Total Expenditures	<u>3,033,568</u>	<u>2,625,544</u>	<u>408,024</u>
Net Change in Fund Balance	(844,540)	(437,787)	406,753
Fund Balance Beginning of Year	664,559	664,559	-
Prior Year Encumbrances Appropriated	<u>478,762</u>	<u>478,762</u>	<u>-</u>
Fund Balance End of Year	<u><u>\$ 298,781</u></u>	<u><u>\$ 705,534</u></u>	<u><u>\$ 406,753</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, 2019

	Pass Through Grants		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 32,351	\$ 71,386	\$ 39,035
Expenditures			
Current			
Public Safety			
Other	71,405	71,405	-
Net Change in Fund Balance	(39,054)	(19)	39,035
Fund Balance Beginning of Year	39,054	39,054	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 39,035</u>	<u>\$ 39,035</u>

	HOME Program		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 1,930,891	\$ 674,679	\$ (1,256,212)
Other	-	127,588	127,588
Total Revenues	<u>1,930,891</u>	<u>802,267</u>	<u>(1,128,624)</u>
Expenditures			
Current:			
Public Works			
Contractual Services	2,093,857	1,180,781	913,076
Net Change in Fund Balance	(162,966)	(378,514)	(215,548)
Fund Deficit Beginning of Year	(284,549)	(284,549)	-
Prior Year Encumbrances Appropriated	447,515	447,515	-
Fund Deficit End of Year	<u>\$ -</u>	<u>\$ (215,548)</u>	<u>\$ (215,548)</u>

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property and Other Local Taxes	\$ 620,000	\$ 601,821	\$ (18,179)
Intergovernmental	1,040,000	875,742	(164,258)
Other	-	2,100	2,100
Total Revenues	<u>1,660,000</u>	<u>1,479,663</u>	<u>(180,337)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	654,000	481,940	172,060
Materials and Supplies	32,047	17,606	14,441
Contractual Services	882,945	824,019	58,926
Capital Outlay	612,380	553,662	58,718
Other	30,549	17,769	12,780
Total Expenditures	<u>2,211,921</u>	<u>1,894,996</u>	<u>316,925</u>
Net Change in Fund Balance	(551,921)	(415,333)	136,588
Fund Balance Beginning of Year	5,661,257	5,661,257	-
Prior Year Encumbrances Appropriated	<u>621,921</u>	<u>621,921</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 5,731,257</u>	<u>\$ 5,867,845</u>	<u>\$ 136,588</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, 2019

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

	Community Development		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 4,542,244	\$ 1,562,484	\$ (2,979,760)
Interest	-	3,226	3,226
Other	-	86,228	86,228
Total Revenues	<u>4,542,244</u>	<u>1,651,938</u>	<u>(2,890,306)</u>
Expenditures			
Current:			
Public Works			
Contractual Services	4,464,381	2,502,994	1,961,387
Capital Outlay	25,000	-	25,000
Other	72,500	2,039	70,461
Total Expenditures	<u>4,561,881</u>	<u>2,505,033</u>	<u>2,056,848</u>
Net Change in Fund Balance	(19,637)	(853,095)	(833,458)
Fund Balance Beginning of Year	183,376	183,376	-
Prior Year Encumbrances Appropriated	203,337	203,337	-
Fund Balance End of Year	<u>\$ 367,076</u>	<u>\$ (466,382)</u>	<u>\$ (833,458)</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Coroner Laboratory

For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 75,000	\$ 52,145	\$ (22,855)
Expenditures			
Current:			
Public Safety			
Personal Services	125,000	40,517	84,483
Materials and Supplies	9,700	1,701	7,999
Contractual Services	20,000	10,734	9,266
Other	2,000	886	1,114
Total Expenditures	<u>156,700</u>	<u>53,838</u>	<u>102,862</u>
Net Change in Fund Balance	(81,700)	(1,693)	80,007
Fund Balance Beginning of Year	383,016	383,016	-
Prior Year Encumbrances Appropriated	<u>11,700</u>	<u>11,700</u>	-
Fund Balance End of Year	<u>\$ 313,016</u>	<u>\$ 393,023</u>	<u>\$ 80,007</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,943,000	\$ 1,719,100	\$ (223,900)
Intergovernmental	50,000	163,995	113,995
Other	96,500	100,730	4,230
Total Revenues	<u>2,089,500</u>	<u>1,983,825</u>	<u>(105,675)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	167,146	46,476	120,670
Materials and Supplies	1,410,773	1,064,007	346,766
Contractual Services	1,037,006	740,279	296,727
Capital Outlay	371,543	304,919	66,624
Other	268,822	214,079	54,743
Total Expenditures	<u>3,255,290</u>	<u>2,369,760</u>	<u>885,530</u>
Other Financing Sources (Uses)			
Advances In	-	77,856	77,856
Advances Out	(77,856)	(77,856)	-
Total Financing Sources (Uses)	<u>(77,856)</u>	<u>-</u>	<u>77,856</u>
Net Change in Fund Balance	(1,243,646)	(385,935)	857,711
Fund Balance Beginning of Year	3,144,731	3,144,731	-
Prior Year Encumbrances Appropriated	<u>230,677</u>	<u>230,677</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 2,131,762</u>	<u>\$ 2,989,473</u>	<u>\$ 857,711</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,040,000	\$ 990,755	\$ (49,245)
Intergovernmental	55,000	132,838	77,838
Other	210,000	236,329	26,329
Total Revenues	<u>1,305,000</u>	<u>1,359,922</u>	<u>54,922</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	941,065	840,588	100,477
Materials and Supplies	6,958	2,417	4,541
Contractual Services	356,126	301,960	54,166
Capital Outlay	43,600	37,400	6,200
Other	770,710	43,154	727,556
Total Expenditures	<u>2,118,459</u>	<u>1,225,519</u>	<u>892,940</u>
Net Change in Fund Balance	(813,459)	134,403	947,862
Fund Balance Beginning of Year	1,062,348	1,062,348	-
Prior Year Encumbrances Appropriated	<u>18,596</u>	<u>18,596</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 267,485</u>	<u>\$ 1,215,347</u>	<u>\$ 947,862</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Dog and Kennel

For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 792,000	\$ 874,542	\$ 82,542
Fines and Forfeitures	-	7,299	7,299
Intergovernmental	-	394	394
Other	8,000	5,658	(2,342)
Total Revenues	<u>800,000</u>	<u>887,893</u>	<u>87,893</u>
Expenditures			
Current:			
Health			
Personal Services	472,500	408,737	63,763
Materials and Supplies	90,457	85,078	5,379
Contractual Services	244,265	234,884	9,381
Capital Outlay	336,485	71,202	265,283
Other	11,000	3,771	7,229
Total Expenditures	<u>1,154,707</u>	<u>803,672</u>	<u>351,035</u>
Net Change in Fund Balance	(354,707)	84,221	438,928
Fund Balance Beginning of Year	347,283	347,283	-
Prior Year Encumbrances Appropriated	<u>29,708</u>	<u>29,708</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 22,284</u>	<u>\$ 461,212</u>	<u>\$ 438,928</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, 2019

Immobilization and Impoundment

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,000	\$ 1,400	\$ 400
Net Change in Fund Balance	1,000	1,400	400
Fund Balance Beginning of Year	49,626	49,626	-
Fund Balance End of Year	<u>\$ 50,626</u>	<u>\$ 51,026</u>	<u>\$ 400</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Permissive Sales Tax	\$ 4,045,800	\$ 4,015,622	\$ (30,178)
Charges for Services	8,500	4,650	(3,850)
Licenses and Permits	150,000	188,951	38,951
Fines and Forfeitures	75,000	66,370	(8,630)
Intergovernmental	12,122,000	11,858,954	(263,046)
Interest	3,700	5,398	1,698
Other	45,000	83,796	38,796
Total Revenues	<u>16,450,000</u>	<u>16,223,741</u>	<u>(226,259)</u>
Expenditures			
Current:			
Public Works			
Personal Services	6,235,000	6,134,512	100,488
Materials and Supplies	2,403,948	2,371,242	32,706
Contractual Services	1,828,834	1,786,674	42,160
Capital Outlay	7,192,444	7,059,094	133,350
Other	145,057	144,135	922
Total Public Works	<u>17,805,283</u>	<u>17,495,657</u>	<u>309,626</u>
Debt Service			
Principal Retirement	209,380	209,377	3
Total Expenditures	<u>18,014,663</u>	<u>17,705,034</u>	<u>309,629</u>
Net Change in Fund Balance	(1,564,663)	(1,481,293)	83,370
Fund Balance Beginning of Year	356,185	356,185	-
Prior Year Encumbrances Appropriated	<u>1,564,663</u>	<u>1,564,663</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 356,185</u>	<u>\$ 439,555</u>	<u>\$ 83,370</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Probate Court Conduct Business

For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 6,423	\$ 3,411	\$ (3,012)
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	3,023	1,889	1,134
Contractual Services	2,294	766	1,528
Capital Outlay	500	-	500
Other	1,061	300	761
Total Expenditures	<u>6,878</u>	<u>2,955</u>	<u>3,923</u>
Net Change in Fund Balance	(455)	456	911
Fund Balance Beginning of Year	(924)	(924)	-
Prior Year Encumbrances Appropriated	<u>1,379</u>	<u>1,379</u>	<u>-</u>
Fund Deficit End of Year	<u>\$ -</u>	<u>\$ 911</u>	<u>\$ 911</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, 2019

	Real Estate Assessment		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,925,000	\$ 4,151,040	\$ 226,040
Intergovernmental	-	4,343	4,343
Fines and Forfeitures	-	100	100
Other	25,000	17,280	(7,720)
Total Revenues	3,950,000	4,172,763	222,763
Expenditures			
Current:			
General Government - Legislative and Executive			
Personal Services	3,015,482	2,984,976	30,506
Materials and Supplies	44,220	38,512	5,708
Contractual Services	727,566	618,271	109,295
Capital Outlay	1,097,018	1,075,718	21,300
Other	105,242	75,434	29,808
Total Expenditures	4,989,528	4,792,911	196,617
Net Change in Fund Balance	(1,039,528)	(620,148)	419,380
Fund Balance Beginning of Year	2,168,433	2,168,433	-
Prior Year Encumbrances Appropriated	1,118,066	1,118,066	-
Fund Balance End of Year	\$ 2,246,971	\$ 2,666,351	\$ 419,380

	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	79,010	78,907	103
Materials and Supplies	17,624	17,624	-
Total Expenditures	96,634	96,531	103
Net Change in Fund Balance	(1,634)	(1,531)	103
Fund Balance Beginning of Year	3,010	3,010	-
Prior Year Encumbrances Appropriated	1,635	1,635	-
Fund Balance End of Year	\$ 3,011	\$ 3,114	\$ 103

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Adult Probation

For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 35,000	\$ 59,628	\$ 24,628
Intergovernmental	2,245,510	2,284,540	39,030
Total Revenues	<u>2,280,510</u>	<u>2,344,168</u>	<u>63,658</u>
Expenditures			
Current:			
Public Safety			
Personal Services	2,058,287	1,176,005	882,282
Materials and Supplies	154,978	82,356	72,622
Contractual Services	468,625	401,198	67,427
Capital Outlay	31,008	31,008	-
Other	85,116	39,293	45,823
Total Expenditures	<u>2,798,014</u>	<u>1,729,860</u>	<u>1,068,154</u>
Other Financing Sources (Uses)			
Advances In	73,425	73,425	-
Advances Out	(146,850)	(73,425)	73,425
Net Change in Fund Balance	(590,929)	614,308	1,205,237
Fund Balance Beginning of Year	638,634	638,634	-
Prior Year Encumbrances Appropriated	<u>35,224</u>	<u>35,224</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 82,929</u>	<u>\$ 1,288,166</u>	<u>\$ 1,205,237</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Bureau of Justice Assistance Block Grant

For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 444,363	\$ 433,941	\$ (10,422)
Interest	496	559	63
Total Revenues	<u>444,859</u>	<u>434,500</u>	<u>(10,359)</u>
Expenditures			
Current:			
Public Safety			
Personal Services	194,352	175,417	18,935
Materials and Supplies	45,840	43,701	2,139
Capital Outlay	46,425	11,130	35,295
Other	62,578	57,098	5,480
Total Expenditures	<u>349,195</u>	<u>287,346</u>	<u>61,849</u>
Net Change in Fund Balance	95,664	147,154	51,490
Fund Balance Beginning of Year	169,497	169,497	-
Prior Year Encumbrances Appropriated	<u>36,371</u>	<u>36,371</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 301,532</u>	<u>\$ 353,022</u>	<u>\$ 51,490</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, 2019

	Disaster Services - HAZMAT		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 5,000	\$ -	\$ (5,000)
Fines and Forfeitures	-	3,221	3,221
Intergovernmental	65,000	80,000	15,000
Total Revenues	<u>70,000</u>	<u>83,221</u>	<u>13,221</u>
Expenditures			
Current:			
Public Safety			
Materials and Supplies	40,097	13,343	26,754
Contractual Services	43,162	31,061	12,101
Capital Outlay	84,875	55,895	28,980
Other	26,200	26,100	100
Total Expenditures	<u>194,334</u>	<u>126,399</u>	<u>67,935</u>
Net Change in Fund Balance	(124,334)	(43,178)	81,156
Fund Balance Beginning of Year	113,131	113,131	-
Prior Year Encumbrances Appropriated	19,334	19,334	-
Fund Balance End of Year	<u>\$ 8,131</u>	<u>\$ 89,287</u>	<u>\$ 81,156</u>

	House Arrest		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ -	\$ (20,000)
Fines and Forfeitures	-	6,346	6,346
Total Revenues	<u>20,000</u>	<u>6,346</u>	<u>(13,654)</u>
Expenditures			
Current:			
Public Safety			
Contractual Services	30,692	30,514	178
Net Change in Fund Balance	(10,692)	(24,168)	(13,476)
Fund Balance Beginning of Year	252,196	252,196	-
Prior Year Encumbrances Appropriated	5,692	5,692	-
Fund Balance End of Year	<u>\$ 247,196</u>	<u>\$ 233,720</u>	<u>\$ (13,476)</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, 2019

	State Probation Supervision Fees		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 32,000	\$ 31,411	\$ (589)
Expenditures			
Current:			
Public Safety			
Personal Services	62,260	8,834	53,426
Materials and Supplies	12,550	6,429	6,121
Contractual Services	65,940	3,190	62,750
Capital Outlay	21,989	20,108	1,881
Total Expenditures	162,739	38,561	124,178
Net Change in Fund Balance	(130,739)	(7,150)	123,589
Fund Balance Beginning of Year	149,334	149,334	-
Fund Balance End of Year	\$ 18,595	\$ 142,184	\$ 123,589

	Indigent Drivers		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 4,700	\$ 5,897	\$ 1,197
Expenditures			
Current			
General Government - Judicial			
Contractual Services	3,492	2,000	1,492
Net Change in Fund Balance	1,208	3,897	2,689
Fund Balance Beginning of Year	4,556	4,556	-
Fund Balance End of Year	\$ 5,764	\$ 8,453	\$ 2,689

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2019

	Enforcement and Education		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 5,500	\$ 4,073	\$ (1,427)
Expenditures			
Current:			
Public Safety			
Materials and Supplies	2,000	2,000	-
Net Change in Fund Balance	3,500	2,073	(1,427)
Fund Balance Beginning of Year	22,976	22,976	-
Fund Balance End of Year	<u>\$ 26,476</u>	<u>\$ 25,049</u>	<u>\$ (1,427)</u>

	Violence Prevention		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 164,471	\$ 128,723	\$ (35,748)
Expenditures			
Current:			
Public Safety			
Personal Services	173,122	125,465	47,657
Other	237	237	-
Total Expenditures	<u>173,359</u>	<u>125,702</u>	<u>47,657</u>
Net Change in Fund Balance	(8,888)	3,021	11,909
Fund Balance Beginning of Year	8,888	8,888	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 11,909</u>	<u>\$ 11,909</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Program for Addiction Rehabilitation

For the Year Ended December 31, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 200,000	\$ 198,450	\$ (1,550)
Expenditures			
Current:			
Public Safety			
Personal Services	20,000	-	20,000
Contractual Services	219,160	188,100	31,060
Total Expenditures	<u>239,160</u>	<u>188,100</u>	<u>51,060</u>
Net Change in Fund Balance	(39,160)	10,350	49,510
Fund Balance Beginning of Year	339,736	339,736	-
Prior Year Encumbrances Appropriated	<u>39,160</u>	<u>39,160</u>	-
Fund Balance End of Year	<u>\$ 339,736</u>	<u>\$ 389,246</u>	<u>\$ 49,510</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, 2019

	Emergency Preparedness Grant		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 251,000	\$ 310,497	\$ 59,497
Other	-	39	39
Total Revenues	<u>251,000</u>	<u>310,536</u>	<u>59,536</u>
Expenditures			
Current:			
Public Safety			
Personal Services	286,000	240,042	45,958
Materials and Supplies	35,540	26,896	8,644
Contractual Services	45,576	35,814	9,762
Capital Outlay	6,000	3,979	2,021
Other	8,453	5,736	2,717
Total Expenditures	<u>381,569</u>	<u>312,467</u>	<u>69,102</u>
Net Change in Fund Balance	(130,569)	(1,931)	128,638
Fund Balance Beginning of Year	211,681	211,681	-
Prior Year Encumbrances Appropriated	<u>16,069</u>	<u>16,069</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 97,181</u>	<u>\$ 225,819</u>	<u>\$ 128,638</u>

	Juvenile Justice		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 800,000	\$ 635,731	\$ (164,269)
Other	2,000	2,566	566
Total Revenues	<u>802,000</u>	<u>638,297</u>	<u>(163,703)</u>
Expenditures			
Current:			
General Government - Judicial			
Juvenile Justice Grants			
Personal Services	170,000	112,059	57,941
Materials and Supplies	10,418	5,565	4,853
Contractual Services	683,999	472,397	211,602
Other	224,240	20,990	203,250
Total Expenditures	<u>1,088,657</u>	<u>611,011</u>	<u>477,646</u>
Net Change In Fund Balance	(286,657)	27,286	313,943
Fund Balance Beginning of Year	552,263	552,263	-
Prior Year Encumbrances Appropriated	<u>194,657</u>	<u>194,657</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 460,263</u>	<u>\$ 774,206</u>	<u>\$ 313,943</u>

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis) - Law Library

For the Year Ended December 31, 2019

	Final Budget	Actual	Variance Favorable Positive (Negative)
Revenues			
Charges for Services	\$ 10,500	\$ 13,527	\$ 3,027
Fines and Forfeitures	345,000	313,356	(31,644)
Intergovernmental	174,000	179,774	5,774
Other	47,500	62,261	14,761
Total Revenues	<u>577,000</u>	<u>568,918</u>	<u>(8,082)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	154,700	142,866	11,834
Materials and Supplies	336,766	286,401	50,365
Contractual Services	212,821	192,036	20,785
Other	9,507	7,147	2,360
Total Expenditures	<u>713,794</u>	<u>628,450</u>	<u>85,344</u>
Net Change in Fund Balance	(136,794)	(59,532)	77,262
Fund Balance Beginning of Year	218,217	218,217	-
Prior Year Encumbrances Appropriated	<u>136,794</u>	<u>136,794</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 218,217</u>	<u>\$ 295,479</u>	<u>\$ 77,262</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, 2019*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 18,500	\$ 16,486	\$ (2,014)
Intergovernmental	57,179	57,646	467
Total Revenues	<u>75,679</u>	<u>74,132</u>	<u>(1,547)</u>
Expenditures			
Current:			
General Government - Judicial			
Personal Services	52,559	51,589	970
Materials and Supplies	15,920	13,070	2,850
Contractual Services	6,389	5,747	642
Other	15,919	12,325	3,594
Total Expenditures	<u>90,787</u>	<u>82,731</u>	<u>8,056</u>
Other Financing Sources (Uses)			
Advances In	4,431	4,431	-
Advances Out	(8,762)	(4,431)	4,331
Total Other Financing Sources (Uses)	<u>(4,331)</u>	<u>-</u>	<u>4,331</u>
Net Change in Fund Balance	(19,439)	(8,599)	10,840
Fund Balance Beginning of Year	67,485	67,485	-
Prior Year Encumbrances Appropriated	<u>4,234</u>	<u>4,234</u>	<u>-</u>
Fund Balance End of Year	<u>\$ 52,280</u>	<u>\$ 63,120</u>	<u>\$ 10,840</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, 2019

	Indigent Guardianship		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 65,000	\$ 51,020	\$ (13,980)
Expenditures			
Current:			
General Government - Judicial			
Personal Services	56,000	35,830	20,170
Materials and Supplies	1,000	475	525
Contractual Services	8,000	7,865	135
Capital Outlay	1,000	-	1,000
Other	1,250	300	950
Total Expenditures	67,250	44,470	22,780
Net Change in Fund Balance	(2,250)	6,550	8,800
Fund Balance Beginning of Year	6,861	6,861	-
Prior Year Encumbrances Appropriated	2,250	2,250	-
Fund Balance End of Year	\$ 6,861	\$ 15,661	\$ 8,800

	Computer Justice Information System		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ 20,000	\$ 20,735	\$ 735
Expenditures			
Current:			
General Government - Judicial			
Materials and Supplies	22,599	12,000	10,599
Net Change in Fund Balance	(2,599)	8,735	11,334
Fund Balance Beginning of Year	40,888	40,888	-
Prior Year Encumbrances Appropriated	7,599	7,599	-
Fund Balance End of Year	\$ 45,888	\$ 57,222	\$ 11,334

	Community Prosecution Program		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$ -	\$ 483	\$ 483
Intergovernmental	483	-	(483)
Total Revenues	483	483	-
Expenditures			
Current:			
General Government - Judicial			
Other	483	-	483
Net Change in Fund Balance	-	483	483
Fund Balance Beginning of Year	-	-	-
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, 2019

<i>Probate Court Security Grant</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 20,000	\$ 20,340	\$ 340
Expenditures			
Current:			
General Government - Judicial			
Contractual Services	23,059	10,004	13,055
Other	16,632	-	16,632
Total Expenditures	39,691	10,004	29,687
Net Change in Fund Balance	(19,691)	10,336	30,027
Fund Balance Beginning of Year	146,231	146,231	-
Prior Year Encumbrances Appropriated	3,059	3,059	-
Fund Balance End of Year	\$ 129,599	\$ 159,626	\$ 30,027

<i>Sheriff Law Enforcement</i>			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 200,000	\$ 166,161	\$ (33,839)
Fines and Forfeitures	53,750	53,754	4
Intergovernmental	337,306	280,970	(56,336)
Interest	-	3,551	3,551
Other	-	18,904	18,904
Total Revenues	591,056	523,340	(67,716)
Expenditures			
Current:			
Public Safety			
Personal Services	283,882	164,367	119,515
Materials and Supplies	41,889	19,056	22,833
Contractual Services	195,830	163,463	32,367
Capital Outlay	102,600	90,017	12,583
Other	184,904	130,083	54,821
Total Expenditures	809,105	566,986	242,119
Net Change in Fund Balance	(218,049)	(43,646)	174,403
Fund Balance Beginning of Year	854,683	854,683	-
Prior Year Encumbrances Appropriated	80,393	80,393	-
Fund Balance End of Year	\$ 717,027	\$ 891,430	\$ 174,403

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2019

Board of Election Special Election

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Fund Balance Beginning of Year	\$ 216,585	\$ 216,585	\$ -
Fund Balance End of Year	\$ 216,585	\$ 216,585	\$ -

Probate Court Elder Justice Innovation Grant

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 214,000	\$ 96,149	\$ (117,851)
Expenditures			
Current:			
General Government - Judicial			
Personal Services	174,695	57,319	117,376
Contractual Services	33,305	33,042	263
Other	6,000	5,788	212
Total Expenditures	214,000	96,149	117,851
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)

For the Year Ended December 31, 2019

Geographical Information Systems

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Current			
General Government - Judicial			
Capital Outlay	\$ 11,272	\$ -	\$ 11,272
Net Change in Fund Balance	(11,272)	-	11,272
Fund Balance Beginning of Year	11,272	11,272	-
Fund Balance End of Year	<u>\$ -</u>	<u>\$ 11,272</u>	<u>\$ 11,272</u>

Board of Elections

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 50,000	\$ 50,000	\$ -
Interest	144	309	165
Total Revenues	<u>50,144</u>	<u>50,309</u>	<u>165</u>
Expenditures			
Current:			
General Government - Legislative and Executive			
Materials and Supplies	40,000	10,482	29,518
Contractual Services	10,000	2,000	8,000
Total Expenditures	<u>50,000</u>	<u>12,482</u>	<u>37,518</u>
Net Change in Fund Balance	144	37,827	37,683
Fund Balance Beginning of Year	18,905	18,905	-
Fund Balance End of Year	<u>\$ 19,049</u>	<u>\$ 56,732</u>	<u>\$ 37,683</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, 2019

	Special Assessment Bond Retirement		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$ 450,000	\$ 376,573	\$ (73,427)
Interest	-	342	342
Total Revenues	\$ 450,000	\$ 376,915	\$ (73,085)
Expenditures			
Debt Service			
Principal Retirement	450,000	311,747	138,253
Interest and Fiscal Charges	-	111,872	(111,872)
Total Expenditures	450,000	423,619	26,381
Net Change in Fund Balance	-	(46,704)	(46,704)
Fund Balance Beginning of Year	185,138	185,138	-
Fund Balance End of Year	\$ 185,138	\$ 138,434	\$ (46,704)

	General Obligation Bond Retirement		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Debt Service			
Principal Retirement	\$ 1,115,000	\$ 1,115,000	\$ -
Interest and Fiscal Charges	441,868	441,868	-
Total Expenditures	1,556,868	1,556,868	-
Other Financing Source			
Transfers In	1,556,868	1,556,868	-
Net Change in Fund Balance	-	-	-
Fund Balance Beginning of Year	115,000	115,000	-
Fund Balance End of Year	\$ 115,000	\$ 115,000	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2019

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

	<i>Board of Developmental Disabilities Capital</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Revenues</i>			
Intergovernmental	\$ 60,000	\$ -	\$ (60,000)
<i>Expenditures</i>			
Current			
Capital Outlay			
Capital Outlay	345,086	345,086	-
<i>Other Financing Sources</i>			
Transfers In	275,000	275,000	-
<i>Net Change in Fund Balance</i>	(10,086)	(70,086)	(60,000)
<i>Fund Balance Beginning of Year</i>	84,468	84,468	-
<i>Fund Balance End of Year</i>	\$ 74,382	\$ 14,382	\$ (60,000)

	<i>Ditch Maintenance</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Balance Beginning of Year</i>	\$ 5,413	\$ 5,413	\$ -
<i>Fund Balance End of Year</i>	\$ 5,413	\$ 5,413	\$ -

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2019

	<i>Engineer's Construction</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$ 11,819,010	\$ 9,961,620	\$ (1,857,390)
Expenditures			
Capital Outlay			
Capital Outlay	12,149,203	10,308,893	1,840,310
Other Financing Sources			
Proceeds of OPWC Loans	330,193	347,273	17,080
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)
Revenues			
Intergovernmental	\$ -	\$ 375,906	\$ 375,906
Other	-	26,080	26,080
Total Revenues	-	401,986	401,986
Expenditures			
Capital Outlay			
Capital Outlay	9,354,108	5,766,176	3,587,932
Other Financing Sources			
Transfers In	5,000,000	5,000,000	-
Net Change in Fund Balance	(4,354,108)	(364,190)	3,989,918
Fund Balance Beginning of Year	7,279,615	7,279,615	-
Prior Year Encumbrances Appropriated	2,074,492	2,074,492	-
Fund Balance End of Year	\$ 4,999,999	\$ 8,989,917	\$ 3,989,918

STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2019

Countywide Public Safety Communications System Project Fund

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Capital Outlay	\$ 2,141,990	\$ 2,141,990	\$ -
Net Change in Fund Balance	(2,141,990)	(2,141,990)	-
Fund Balance Beginning of Year	-	-	-
Prior Year Encumbrances Appropriated	2,141,990	2,141,990	-
Fund Balance End of Year	\$ -	\$ -	\$ -

JFS Midtown Building Project Fund

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Expenditures			
Capital Outlay	\$ 2,128,297	\$ 1,836,236	\$ 292,061
Net Change in Fund Balance	(2,128,297)	(1,836,236)	292,061
Fund Balance Beginning of Year	296,796	296,796	-
Prior Year Encumbrances Appropriated	1,831,501	1,831,501	-
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	\$ -	\$ 215,917	\$ 215,917
Expenditures			
Capital Outlay	3,000	2,581	419
Net Change in Fund Balance	(3,000)	213,336	216,336
Fund Balance Beginning of Year	165,373	165,373	-
Fund Balance End of Year	\$ 162,373	\$ 378,709	\$ 216,336

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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 725,000	\$ 751,446	\$ 26,446
Other Operating Revenues	-	1,098	1,098
Total Revenues	<u>725,000</u>	<u>752,544</u>	<u>27,544</u>
Expenses			
Personal Services	263,000	248,746	14,254
Contractual Services	553,330	455,434	97,896
Materials and Supplies	56,265	24,661	31,604
Other Operating Expenses	7,500	-	7,500
Capital Outlay	499,450	314,450	185,000
Total Expenses	<u>1,379,545</u>	<u>1,043,291</u>	<u>336,254</u>
Change in Fund Equity	(654,545)	(290,747)	363,798
Fund Equity Beginning of Year	936,218	936,218	-
Prior Year Encumbrances Appropriated	<u>56,095</u>	<u>56,095</u>	-
Fund Equity End of Year	<u>\$ 337,768</u>	<u>\$ 701,566</u>	<u>\$ 363,798</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, 2019

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 40,000	\$ 27,003	\$ (12,997)
Expenses			
Personal Services	7,000	-	7,000
Contractual Services	1,000	-	1,000
Materials and Supplies	2,001	2,001	-
Other Operating Expenses	70,022	58,164	11,858
Total Expenses	<u>80,023</u>	<u>60,165</u>	<u>19,858</u>
Change in Fund Equity	(40,023)	(33,162)	6,861
Fund Equity Beginning of Year	229,939	229,939	-
Prior Year Encumbrances Appropriated	<u>15,023</u>	<u>15,023</u>	-
Fund Equity End of Year	<u>\$ 204,939</u>	<u>\$ 211,800</u>	<u>\$ 6,861</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, 2019

	<i>Self Insurance</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$23,249,483	\$23,259,209	\$ 9,726
Other Operating Revenues	4,301,813	4,622,000	320,187
Total Revenues	<u>27,551,296</u>	<u>27,881,209</u>	<u>329,913</u>
Expenses			
Personal Services	266,000	252,453	13,547
Contractual Services	140,106	219,533	(79,427)
Claims	29,442,839	29,202,732	240,107
Materials and Supplies	2,000	-	2,000
Other Operating Expenses	2,500	1,328	1,172
Total Expenses	<u>29,853,445</u>	<u>29,676,046</u>	<u>177,399</u>
Change in Fund Equity	(2,302,149)	(1,794,837)	507,312
Fund Equity Beginning of Year	3,621,991	3,621,991	-
Prior Year Encumbrances Appropriated	<u>1,476,029</u>	<u>1,476,029</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 2,795,871</u>	<u>\$ 3,303,183</u>	<u>\$ 507,312</u>
Workers' Compensation			
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,275,000	\$ 1,235,999	\$ (39,001)
Other Operating Revenues	-	1,179,348	1,179,348
Total Revenues	<u>1,275,000</u>	<u>2,415,347</u>	<u>1,140,347</u>
Expenses			
Personal Services	172,850	165,121	7,729
Contractual Services	1,240,140	1,196,039	44,101
Claims	135,935	135,935	-
Materials and Supplies	1,025	25	1,000
Other Operating Expenses	26,699	2,185	24,514
Total Expenses	<u>1,576,649</u>	<u>1,499,305</u>	<u>77,344</u>
Change in Fund Equity	(301,649)	916,042	1,217,691
Fund Equity Beginning of Year	1,987,359	1,987,359	-
Prior Year Encumbrances Appropriated	<u>55,899</u>	<u>55,899</u>	<u>-</u>
Fund Equity End of Year	<u>\$ 1,741,609</u>	<u>\$ 2,959,300</u>	<u>\$ 1,217,691</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, 2019

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

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

This page intentionally left blank.



Statistical Section

This page intentionally left blank.

STARK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended December 31, 2019

Table of Contents

III. STATISTICAL SECTION

Financial Trends

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

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

Revenue Capacity

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

Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	S8
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S9
Property Tax Levies and Collections – Real and Public Utility – Last Ten Years...	S11
Property Tax Levies and Collections – Tangible Personal – Last Ten Years.....	S12
Principal Tax Payers – Real Estate Tax – Current and Nine Years Ago.....	S13
Principal Tax Payers – Public Utility Tangible Personal Property Tax – Current and Nine Years Ago.....	S14
Sales Tax Revenue by Industry – Current and Previous Year.....	S15
Special Assessments Billed and Collected – Last Ten Years.....	S16

Debt Capacity

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

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

STARK COUNTY, OHIO

*Comprehensive Annual Financial Report
For the Year Ended December 31, 2018
Table of Contents*

Ratios of General Bonded Debt Outstanding - General bonded debt refers to debt that is supported by taxes. It excludes debt reported in proprietary funds, even if that debt is general obligation in character, as well as debt supported by special assessments. Total debt service for each year should be compared to total expenditures of the general government and expressed as a percentage of that amount. Per the definition, Stark County does not have any general bonded debt and, therefore, is not required to present this statement.

Pledge-Revenue Coverage - Revenue bond indentures often require that enterprise funds set rates sufficient to ensure adequate resources to repay on a timely basis, both principal and interest, on those obligations. Specifically, bond covenants typically mandate that the issuer maintain income at a predetermined multiple of debt service. The multiple is known as the revenue bonds coverage. In most cases, a separate calculation should be reported for each individual debt issue subject to coverage requirements. However, if the same resources may be used for debt service for more than one revenue bond issue, then the coverage for these related issues may be combined in a single presentation. Per the definition, Stark County does not have any revenue bond coverage and, therefore, is not required to present this statement.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Demographic and Economic Statistics – Last Ten Years.....	S19
Principal Employers – Current and Nine Years Ago.....	S20

Operating Information

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

Government Employees by Function – Last Ten Years.....	S21
Operating Indicators by Function – Last Ten Years.....	S22
Capital Asset Indicators by Function – Last Ten Years.....	S23

STARK COUNTY, OHIO

Net Position By Component

Last Ten Years

(accrual basis of accounting)

	<u>2019</u>	<u>2018 Restated</u>	<u>2017 Restated</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<i>Governmental Activities</i>										
Net Investment in Capital Assets	\$ 198,001,441	\$ 189,470,791	\$ 192,673,550	\$ 191,715,022	\$ 185,091,691	\$ 182,605,662	\$ 180,029,103	\$ 177,078,858	\$ 166,155,990	\$ 160,060,611
Restricted										
Capital Projects	1,310,306	1,239,571	676,768	7,471,923	6,025,095	4,151,556	2,154,475	1,421,349	1,953,786	429,126
Debt Service	652,970	1,193,120	1,721,154	1,939,829	2,164,426	2,016,418	1,872,150	2,516,891	5,668,451	5,858,317
Other Purposes	163,296,211	158,700,624	151,073,369	150,840,605	138,314,223	142,553,390	138,382,551	131,044,509	117,859,466	115,699,339
Unrestricted	<u>(142,278,246)</u>	<u>(125,969,045)</u>	<u>(122,361,376)</u>	<u>(55,313,098)</u>	<u>(50,082,364)</u>	<u>(50,641,493)</u>	<u>26,976,357</u>	<u>22,870,631</u>	<u>21,706,774</u>	<u>27,684,015</u>
<i>Total Governmental Activity Net Position</i>	<u>220,982,682</u>	<u>224,635,061</u>	<u>223,783,465</u>	<u>296,654,281</u>	<u>281,513,071</u>	<u>280,685,533</u>	<u>349,414,636</u>	<u>334,932,238</u>	<u>313,344,467</u>	<u>309,731,408</u>
<i>Business-type activities</i>										
Net Investment in Capital Assets	131,580,604	127,251,487	122,294,843	116,729,837	115,107,013	113,564,772	112,729,100	100,316,438	100,562,933	99,885,543
Unrestricted	<u>27,861,832</u>	<u>28,759,618</u>	<u>29,228,099</u>	<u>33,562,456</u>	<u>27,427,800</u>	<u>24,279,638</u>	<u>23,282,172</u>	<u>23,795,764</u>	<u>19,271,750</u>	<u>17,549,742</u>
<i>Total Business-Type Activity Net Position</i>	<u>159,442,436</u>	<u>156,011,105</u>	<u>151,522,942</u>	<u>150,292,293</u>	<u>142,534,813</u>	<u>137,844,410</u>	<u>136,011,272</u>	<u>124,112,202</u>	<u>119,834,683</u>	<u>117,435,285</u>
<i>Total Primary Government</i>										
Net Investment in Capital Assets	329,582,045	316,722,278	314,968,393	308,444,859	300,198,704	296,170,434	292,758,203	277,395,296	266,718,923	259,946,154
Restricted	165,259,487	161,133,315	153,471,291	160,252,357	146,503,744	148,721,364	142,409,176	134,982,749	125,481,703	105,309,740
Unrestricted	<u>(114,416,414)</u>	<u>(97,209,427)</u>	<u>(93,133,277)</u>	<u>(21,750,642)</u>	<u>(22,654,564)</u>	<u>(26,361,855)</u>	<u>50,258,529</u>	<u>46,666,395</u>	<u>40,978,524</u>	<u>45,233,757</u>
<i>Total Primary Government</i>	<u>\$ 380,425,118</u>	<u>\$ 380,646,166</u>	<u>\$ 375,306,407</u>	<u>\$ 446,946,574</u>	<u>\$ 424,047,884</u>	<u>\$ 418,529,943</u>	<u>\$ 485,425,908</u>	<u>\$ 459,044,440</u>	<u>\$ 433,179,150</u>	<u>\$ 427,166,693</u>

Source: Stark County Auditor

Note: Business-type activities were restated as of January 1, 2013 to include intergovernmental loans and sewer rights. 2012 and prior do not reflect this restatement.

Note: GASB 68 was implemented in 2015 and caused a negative unrestricted fund balance in governmental activities. 2013 and prior do not reflect the implementation of GASB 68.

Note: GASB 75 was implemented in 2018 and caused a restatement for 2017. 2016 and prior do not reflect the implementation of GASB 75.

Note: GASB 84 was implemented in 2019 and caused a restatement for 2018. 2017 and prior do not reflect the implementation of GASB 84.

STARK COUNTY, OHIO

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

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Program Revenues										
<i>Primary Government - Governmental Revenues:</i>										
Charges for Services										
General Government:										
Legislative and Executive	\$ 16,433,073	\$ 16,014,178	\$ 16,172,175	\$ 15,054,999	\$ 13,998,456	\$ 13,698,401	\$ 13,876,703	\$ 14,671,098	\$ 12,886,274	\$ 11,541,299
Judicial	5,984,769	6,048,329	6,138,189	6,362,009	6,620,890	6,676,677	6,682,698	7,130,497	6,240,407	7,129,824
Public Safety	7,788,563	8,786,280	7,669,355	5,589,413	5,462,101	5,361,434	5,460,231	5,029,504	4,370,523	4,783,600
Public Works	263,208	189,154	311,298	130,914	144,494	168,201	148,295	114,917	114,353	107,248
Health	1,701,585	2,222,830	2,653,555	1,729,079	1,902,404	1,756,557	1,791,957	1,387,900	1,331,491	1,360,410
Human Services	1,435,291	1,366,950	1,423,884	1,301,167	1,225,577	1,454,155	1,217,553	1,341,447	1,281,782	1,194,941
Intergovernmental	-	-	-	-	-	-	-	78,097	81,672	81,650
<i>Total Charges for Services</i>	<u>33,606,489</u>	<u>34,627,721</u>	<u>34,368,456</u>	<u>30,167,581</u>	<u>29,353,922</u>	<u>29,115,425</u>	<u>29,177,437</u>	<u>29,753,460</u>	<u>26,306,502</u>	<u>26,198,972</u>
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	137,181	351,093	247,960	145,065	83,735	111,659	3,980	132,733	-	1,171,234
Judicial	556,535	737,450	1,340,990	1,078,115	1,063,503	751,034	317,483	237,580	259,272	350,499
Public Safety	7,200,709	6,629,760	7,252,012	4,900,031	4,574,155	4,599,760	6,063,809	5,177,658	4,301,192	3,993,096
Public Works	15,277,762	14,151,925	12,499,441	14,273,531	15,799,294	11,461,704	11,768,773	15,371,293	19,476,332	17,440,944
Health	43,049,952	39,747,200	40,645,538	50,312,790	43,618,842	45,755,452	48,262,796	51,612,551	51,044,852	61,912,126
Human Services	42,606,107	43,331,457	44,297,048	42,539,985	39,656,298	44,116,911	39,361,546	36,121,824	34,997,044	42,632,176
<i>Total Operating Grants, Contributions & Interest</i>	<u>108,828,246</u>	<u>104,948,885</u>	<u>106,282,989</u>	<u>113,249,517</u>	<u>104,795,827</u>	<u>106,796,520</u>	<u>105,778,387</u>	<u>108,653,639</u>	<u>110,078,692</u>	<u>127,500,075</u>
Capital Grants and Contribution										
Legislative and Executive	375,906	687,534	-	-	-	-	-	-	-	-
Public Works	9,425,331	5,329,461	1,813,393	9,125,096	5,213,633	5,746,369	9,878,738	9,941,541	8,113,840	13,213,520
Health	-	-	60,000	-	-	-	-	-	-	-
<i>Total Capital Grants and Contribution</i>	<u>9,801,237</u>	<u>6,016,995</u>	<u>1,873,393</u>	<u>9,125,096</u>	<u>5,213,633</u>	<u>5,746,369</u>	<u>9,878,738</u>	<u>9,941,541</u>	<u>8,113,840</u>	<u>13,213,520</u>
<i>Total Governmental Revenues</i>	<u>\$ 152,235,972</u>	<u>\$ 145,593,601</u>	<u>\$ 142,524,838</u>	<u>\$ 152,542,194</u>	<u>\$ 139,363,382</u>	<u>\$ 141,658,314</u>	<u>\$ 144,834,562</u>	<u>\$ 148,348,640</u>	<u>\$ 144,499,034</u>	<u>\$ 166,912,567</u>
<i>Business-Type Program Revenue:</i>										
Charges for Services										
Sewer	28,276,379	28,520,971	28,191,617	27,395,569	25,445,985	24,698,405	21,870,301	21,687,158	21,513,105	21,349,721
Water	756,855	695,936	767,729	771,436	706,998	666,661	702,965	685,037	654,627	678,582
Sheriff's Webcheck	27,003	44,612	42,246	32,316	29,628	23,087	17,552	17,872	23,072	24,410
Auditor's License Bureau	-	-	-	-	-	21,235	465,053	432,053	406,387	381,795
<i>Total Charges for Services</i>	<u>29,060,237</u>	<u>29,261,519</u>	<u>29,001,592</u>	<u>28,199,321</u>	<u>26,182,611</u>	<u>25,409,388</u>	<u>23,055,871</u>	<u>22,822,120</u>	<u>22,597,191</u>	<u>22,434,508</u>
Operating and Capital Grants and Contribution										
Sewer	2,674,201	1,597,820	2,397,309	951,967	510,000	626,545	4,215,837	611,142	619,256	1,624,314
Water	-	-	-	-	-	14,320	-	-	-	-
Sheriff's Webcheck	-	59,272	39,380	-	29,880	13,778	4,055	-	-	-
<i>Total Operating and Capital Grants and Contribution</i>	<u>2,674,201</u>	<u>1,657,092</u>	<u>2,436,689</u>	<u>951,967</u>	<u>539,880</u>	<u>654,643</u>	<u>4,219,892</u>	<u>611,142</u>	<u>619,256</u>	<u>1,624,314</u>
<i>Total Business-Type Revenues</i>	<u>31,734,438</u>	<u>30,918,611</u>	<u>31,438,281</u>	<u>29,151,288</u>	<u>26,722,491</u>	<u>26,064,031</u>	<u>27,275,763</u>	<u>23,433,262</u>	<u>23,216,447</u>	<u>24,058,822</u>
<i>Total Primary Government Program Revenue</i>	<u>\$ 183,970,410</u>	<u>\$ 176,512,212</u>	<u>\$ 173,963,119</u>	<u>\$ 181,693,482</u>	<u>\$ 166,085,873</u>	<u>\$ 167,722,345</u>	<u>\$ 172,110,325</u>	<u>\$ 171,781,902</u>	<u>\$ 167,715,481</u>	<u>\$ 190,971,389</u>

(continued)

STARK COUNTY, OHIO

Changes in Net Position - Primary Government
Last Ten Years

Expenses	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<i>Primary Government - Governmental Expenses:</i>										
<i>General Government:</i>										
Legislative and Executive	\$ 36,511,382	\$ 30,503,830	\$ 28,296,134	\$ 30,036,781	\$ 28,211,176	\$ 29,878,817	\$ 27,412,703	\$ 23,511,403	\$ 25,502,295	\$ 27,652,672
Judicial	20,018,104	18,905,584	19,105,073	17,153,700	16,924,005	16,811,429	16,307,480	16,001,231	15,400,907	16,259,692
Public Safety	51,239,774	44,800,820	43,830,995	38,436,391	33,410,168	28,867,341	28,923,865	25,848,648	24,784,577	27,189,232
Public Works	24,679,858	26,123,487	28,611,333	23,137,045	24,495,192	24,734,079	24,306,962	21,617,023	23,047,381	23,379,836
Health	83,019,519	81,372,905	83,988,790	79,957,016	83,135,296	82,758,053	81,242,868	85,103,577	85,133,253	84,524,663
Human Services	60,829,998	57,787,013	58,793,151	56,939,955	60,254,313	53,343,216	49,962,740	47,451,793	50,187,453	54,445,251
Other	-	-	-	-	-	-	-	348,355	61,740	-
Intergovernmental	-	-	-	-	-	-	-	81,216	80,938	79,888
Interest and Fiscal Charges	1,635,757	743,493	150,296	166,944	191,168	211,834	237,871	390,438	314,500	204,749
Issuance Costs	-	-	-	-	-	-	-	-	-	39,378
<i>Total Governmental Program Expenses</i>	<u>277,934,392</u>	<u>260,237,132</u>	<u>262,775,772</u>	<u>245,827,832</u>	<u>246,621,318</u>	<u>236,604,769</u>	<u>228,394,489</u>	<u>220,353,684</u>	<u>224,513,044</u>	<u>233,775,361</u>
<i>Business-Type Expenses:</i>										
Sewer	27,090,947	25,927,515	26,780,716	20,659,280	21,168,737	20,264,731	21,435,575	19,833,857	19,795,528	20,779,522
Water	1,342,462	697,501	622,199	848,763	871,128	840,246	652,905	766,593	782,066	729,126
Molly	-	-	-	-	27,336	233	233	233	233	233
Sheriff's Webcheck	20,461	37,043	39,531	24,670	11,906	9,693	16,060	36,721	23,249	29,987
Auditor's License Bureau	-	-	-	-	-	44,565	403,397	357,926	297,262	288,313
<i>Total Business-Type Expenses</i>	<u>28,453,870</u>	<u>26,662,059</u>	<u>27,442,446</u>	<u>21,532,713</u>	<u>22,079,107</u>	<u>21,159,468</u>	<u>22,508,170</u>	<u>20,995,330</u>	<u>20,898,338</u>	<u>21,827,181</u>
<i>Total - Primary Government Expenses</i>	<u>\$ 306,388,262</u>	<u>\$ 286,899,191</u>	<u>\$ 290,218,218</u>	<u>\$ 267,360,545</u>	<u>\$ 268,700,425</u>	<u>\$ 257,764,237</u>	<u>\$ 250,902,659</u>	<u>\$ 241,349,014</u>	<u>\$ 245,411,382</u>	<u>\$ 255,602,542</u>
<i>Net (Expense)/Revenue</i>										
Governmental Activities	(125,698,420)	(114,643,531)	(120,250,934)	(93,285,638)	(107,257,936)	(94,946,455)	(83,559,927)	(72,005,044)	(80,014,010)	(66,862,794)
Business-Type Activities	3,280,568	4,256,552	3,995,835	7,618,575	4,643,384	4,904,563	4,767,593	2,437,932	2,318,109	2,231,641
<i>Total Primary government net expense</i>	<u>(122,417,852)</u>	<u>(110,386,979)</u>	<u>(116,255,099)</u>	<u>(85,667,063)</u>	<u>(102,614,552)</u>	<u>(90,041,892)</u>	<u>(78,792,334)</u>	<u>(69,567,112)</u>	<u>(77,695,901)</u>	<u>(64,631,153)</u>
<i>General Revenues</i>										
<i>Governmental Revenues</i>										
<i>Property Taxes</i>										
General Purposes	16,259,050	14,453,018	14,353,549	13,977,904	12,657,423	12,428,299	12,485,950	13,727,907	13,628,623	12,956,140
Developmental Disabilities	31,064,641	30,109,778	29,865,904	29,338,193	28,309,379	27,770,824	27,722,491	28,808,507	28,337,364	28,246,152
Emergency Services	600,921	584,757	580,540	571,752	554,030	544,151	543,446	544,844	536,497	535,062
Mental Health	6,202,682	6,090,752	6,023,773	5,915,794	5,741,567	5,642,190	5,675,346	6,310,013	6,230,441	6,230,275
Children's Services	8,725,913	8,489,829	8,435,104	8,294,977	8,101,348	7,906,576	7,923,068	8,370,315	8,285,663	8,266,992
Sales and Use Taxes	34,157,188	33,685,014	33,471,814	33,503,984	32,906,197	32,091,842	29,876,377	22,986,301	9,495,492	20,223,966
Other Local Taxes	3,168,778	-	-	-	-	-	-	-	-	-
Grants and Entitlements not Restricted to Specific Programs	11,139,550	10,813,208	9,796,959	9,593,479	8,875,245	8,776,193	7,735,363	7,839,052	8,864,042	9,501,713
Premium on Debt Issued	-	-	-	-	-	-	-	-	-	19,433
Gain on Sale of Capital Asset	-	19,187	-	-	-	-	-	3,136	-	-
Revenue in Lieu of Taxes	215,917	167,389	-	-	-	-	-	-	-	-
Investment Earnings	5,961,449	2,754,745	1,594,463	1,638,767	1,042,676	931,681	541,889	1,037,341	1,540,817	1,849,388
Miscellaneous	4,549,952	4,935,078	3,867,357	5,591,998	9,897,609	4,515,939	5,538,395	5,775,906	6,722,592	4,218,910
<i>Total Governmental Revenues</i>	<u>122,046,041</u>	<u>112,102,755</u>	<u>107,989,463</u>	<u>108,426,848</u>	<u>108,085,474</u>	<u>100,607,695</u>	<u>98,042,325</u>	<u>95,403,322</u>	<u>83,641,531</u>	<u>92,048,031</u>
<i>Business-Type Revenues</i>										
Premium on Debt Issued	-	-	-	-	-	-	-	-	-	51,310
Miscellaneous	150,763	231,611	128,662	138,905	47,019	42,466	42,805	29,080	66,827	53,013
<i>Total Business-Type Revenues</i>	<u>150,763</u>	<u>231,611</u>	<u>128,662</u>	<u>138,905</u>	<u>47,019</u>	<u>42,466</u>	<u>42,805</u>	<u>29,080</u>	<u>66,827</u>	<u>104,323</u>
<i>Transfers</i>	-	-	(342,174)	-	-	-	-	(10)	14,462	-
<i>Total General Revenues</i>	<u>122,196,804</u>	<u>112,334,366</u>	<u>108,118,125</u>	<u>108,565,753</u>	<u>108,132,493</u>	<u>100,650,161</u>	<u>98,085,130</u>	<u>95,432,402</u>	<u>83,708,358</u>	<u>92,152,354</u>
<i>Transfers</i>	-	-	342,174	-	-	-	-	10	(14,462)	-
<i>Change in Net Position</i>										
Governmental Activities	\$ (3,652,379)	\$ (2,540,776)	\$ (11,919,297)	\$ 15,141,210	\$ 827,538	\$ 5,661,240	\$ 14,482,398	\$ 23,398,288	\$ 3,613,059	\$ 25,185,237
Business-Type Activities	3,431,331	4,488,163	3,782,323	7,757,480	4,690,403	4,947,029	4,810,398	2,467,002	2,399,398	2,335,964
<i>Total Primary Government</i>	<u>\$ (221,048)</u>	<u>\$ 1,947,387</u>	<u>\$ (8,136,974)</u>	<u>\$ 22,898,690</u>	<u>\$ 5,517,941</u>	<u>\$ 10,608,269</u>	<u>\$ 19,292,796</u>	<u>\$ 25,865,290</u>	<u>\$ 6,012,457</u>	<u>\$ 27,521,201</u>

Source: Stark County Auditor

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

Fund Balances	<u>2019</u>	<u>2018-Restated</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i>General Fund</i>					
Nonspendable	\$ 2,347,650	\$ 2,006,979	\$ 1,880,719	\$ 1,449,912	\$ 1,254,896
Committed	5,503,586	4,908,358	3,786,832	3,024,704	2,502,206
Assigned	4,349,668	3,416,602	8,933,840	3,573,713	4,905,509
Unassigned	\$ 18,986,219	\$ 14,031,137	\$ 7,145,025	\$ 8,631,302	\$ 8,463,295
<i>Total General Fund Balances</i>	<u>\$ 31,187,123</u>	<u>\$ 24,363,076</u>	<u>\$ 21,746,416</u>	<u>\$ 16,679,631</u>	<u>\$ 17,125,906</u>
<i>Other Governmental Funds</i>					
Nonspendable	\$ 2,117,431	\$ 2,267,074	\$ 1,957,478	\$ 2,260,794	\$ 2,163,546
Restricted	129,601,290	123,469,317	119,238,169	111,194,025	104,521,652
Committed	11,767,991	9,184,182	6,508,123	6,747,674	5,126,179
Assigned	6,775	6,775	6,775	6,775	6,775
Unassigned	\$ (17,935)	\$ (77,775)	\$ (3,141,066)	\$ (185,446)	\$ (493,465)
<i>Total Other Governmental Fund Balances</i>	<u>\$ 143,475,552</u>	<u>\$ 134,849,573</u>	<u>\$ 124,569,479</u>	<u>\$ 120,023,822</u>	<u>\$ 111,324,687</u>

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2010 - 2019, the Certificate of Title, Real Estate Prepayment and Recorder's Equipment funds are included with the General fund on a GAAP basis.

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$	1,317,935	\$ 1,398,036	\$ 2,027,444	\$ 3,127,814	\$ 3,052,608
	1,703,979	1,100,153	772,835	877,069	755,080
	2,681,124	4,404,094	6,369,772	8,749,254	5,036,743
\$	<u>11,289,505</u>	\$ <u>11,308,056</u>	\$ <u>8,209,521</u>	\$ <u>3,115,142</u>	\$ <u>10,244,923</u>
\$	<u>16,992,543</u>	\$ <u>18,210,339</u>	\$ <u>17,379,572</u>	\$ <u>15,869,279</u>	\$ <u>19,089,354</u>
\$	2,676,051	\$ 1,981,377	\$ 2,048,857	\$ 1,984,456	\$ 1,980,602
	107,138,021	101,514,442	95,632,821	89,790,305	81,545,184
	3,311,145	2,579,427	1,572,818	2,065,900	2,158,822
	-	6,775	6,775	6,775	-
\$	<u>(456,223)</u>	\$ <u>(193,581)</u>	\$ <u>(162,244)</u>	\$ <u>-</u>	\$ <u>-</u>
\$	<u>112,668,994</u>	\$ <u>105,888,440</u>	\$ <u>99,099,027</u>	\$ <u>93,847,436</u>	\$ <u>85,684,608</u>

STARK COUNTY, OHIO

Change in Fund Balances - Governmental Funds

Last Ten Years

Revenues	<u>2019</u>	<u>2018-Restated</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Property and Other Local Taxes	\$ 62,957,283	\$ 60,171,117	\$ 59,510,453	\$ 58,244,262	\$ 55,217,131
Permissive Sales Tax	34,030,056	33,501,421	33,596,246	33,528,718	32,751,360
Other Local Taxes	3,168,778	-	-	-	-
Revenue in Lieu of Taxes	215,917	167,389	-	-	-
Charges for Services	31,911,767	32,669,438	32,656,691	28,639,427	27,730,525
Licenses and Permits	392,782	377,027	457,098	299,185	251,894
Fines and Forfeitures	868,179	1,129,705	882,709	927,782	1,055,664
Intergovernmental	134,345,652	120,737,449	119,630,628	126,895,115	119,429,871
Special Assessments	376,573	399,171	454,108	510,596	620,236
Interest	5,974,492	2,764,180	1,599,591	1,641,268	1,043,176
Rent	433,761	451,551	371,971	320,208	315,833
Other	<u>4,830,587</u>	<u>4,458,331</u>	<u>3,949,886</u>	<u>5,573,051</u>	<u>9,902,979</u>
Total Revenues	<u>279,505,827</u>	<u>256,826,779</u>	<u>253,109,381</u>	<u>256,579,612</u>	<u>248,318,669</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	33,895,467	29,461,132	30,317,103	31,373,763	30,944,118
Judicial	17,525,270	17,256,118	17,510,744	16,550,976	16,978,858
Public Safety	42,048,835	39,493,419	37,358,004	36,145,293	31,904,263
Public Works	19,539,639	17,400,704	18,407,971	16,712,943	18,567,706
Health	79,110,411	80,353,536	82,787,301	78,843,112	83,414,868
Human Services	53,641,926	53,915,273	53,792,337	56,989,106	59,566,352
Other	-	-	-	-	-
Capital Outlay	15,305,051	11,972,160	16,099,052	10,979,920	7,474,888
Intergovernmental	-	-	-	-	-
Debt Service:					
Principal Retirement	1,737,495	12,596,006	569,764	604,615	1,220,281
Interest and Fiscal Charges	1,635,756	743,493	150,294	166,944	191,168
Issuance Costs	-	-	-	-	-
Total Expenditures	<u>264,439,850</u>	<u>263,191,841</u>	<u>256,992,570</u>	<u>248,366,672</u>	<u>250,262,502</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,065,977	(6,365,062)	(3,883,189)	8,212,940	(1,943,833)
Other Financing Sources (Uses)					
Transfers In	6,831,868	6,886,362	2,734,574	3,500,000	4,070,000
Proceeds from Loans	347,273	466,066	1,043,489	-	-
Proceeds from Sale of Capital Assets	36,776	37,266	109,968	39,920	136,345
Inception of Capital Lease	-	-	-	-	523,846
General Obligation Bonds Issued	-	15,170,000	-	-	-
Transfers Out	(6,831,868)	(6,886,362)	(2,392,400)	(3,500,000)	(4,070,000)
Proceeds of Bond Anticipation Notes	-	-	12,000,000	-	-
Premium on Debt Issued	-	196,112	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>384,049</u>	<u>15,869,444</u>	<u>13,495,631</u>	<u>39,920</u>	<u>660,191</u>
Net Change in Fund Balances	<u>\$ 15,450,026</u>	<u>\$ 9,504,382</u>	<u>\$ 9,612,442</u>	<u>\$ 8,252,860</u>	<u>\$ (1,283,642)</u>
Debt Service as a Percentage of Noncapital Expenditures					
	1.41%	5.39%	0.30%	0.34%	0.60%

(continued)

Source: Stark County Auditor

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$	54,129,365	\$ 53,625,012	\$ 57,106,797	\$ 56,185,752	\$ 55,600,739
	31,979,828	29,680,931	20,403,559	10,733,594	22,357,457
	-	-	-	-	-
	-	-	-	-	-
	27,182,526	27,278,072	28,446,911	24,859,849	24,866,762
	233,296	314,850	162,924	121,161	118,280
	1,148,721	1,135,947	1,168,340	1,017,551	981,762
	122,703,405	121,185,821	123,575,939	135,239,584	151,962,425
	600,451	618,987	622,740	620,052	539,945
	931,834	542,138	1,037,657	1,542,041	1,850,651
	550,887	467,689	316,080	336,511	323,464
	<u>4,300,640</u>	<u>5,771,905</u>	<u>5,556,547</u>	<u>6,722,589</u>	<u>7,286,332</u>
	<u>243,760,953</u>	<u>240,621,352</u>	<u>238,397,494</u>	<u>237,378,684</u>	<u>265,887,817</u>

	30,002,334	27,254,771	23,405,244	25,045,141	27,315,200
	17,034,234	16,310,522	15,726,755	15,565,920	16,597,403
	28,706,948	27,442,927	26,725,577	24,272,009	27,873,870
	17,767,151	19,500,169	18,091,609	21,663,175	20,785,434
	82,613,279	80,428,676	84,797,155	85,022,929	83,583,620
	54,167,000	49,892,891	46,868,998	50,702,956	58,205,760
	238,734	-	348,355	61,740	-
	7,296,981	10,883,976	12,349,956	8,396,772	11,097,607
	-	-	81,216	80,938	79,888
	1,046,191	1,298,678	1,328,698	1,357,040	553,869
	211,834	237,871	406,893	315,117	203,428
	-	-	-	-	39,378
	<u>239,084,686</u>	<u>233,250,481</u>	<u>230,130,456</u>	<u>232,483,737</u>	<u>246,335,457</u>

	4,676,267	7,370,871	8,267,038	4,894,947	19,552,360
	2,350,000	1,880,000	608,954	350,000	872,419
	600,000	172,408	259,301	-	-
	286,491	76,901	46,052	47,806	79,881
	-	-	-	-	-
	-	-	-	-	-
	(2,350,000)	(1,880,000)	(608,944)	(350,000)	(1,067,769)
	-	-	-	-	2,578,072
	-	-	-	-	19,433
	-	-	-	-	(855,000)
	<u>886,491</u>	<u>249,309</u>	<u>305,363</u>	<u>47,806</u>	<u>1,627,036</u>
\$	<u>5,562,758</u>	<u>7,620,180</u>	<u>8,572,401</u>	<u>4,942,753</u>	<u>21,179,396</u>

0.56%

0.69%

0.80%

0.75%

0.32%

STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio	Direct Tax Rate (3)
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value		
2019	\$ 7,763,422,250	\$ 22,181,206,429	\$ 569,538,660	\$ 2,278,154,640	-	-	\$ 8,332,960,910	\$ 24,459,361,069	34.1	11.50
2018	6,951,967,970	19,862,765,629	504,844,520	2,019,378,080	-	-	7,456,812,490	21,882,143,709	34.1	11.50
2017	6,847,653,240	19,564,723,543	471,435,540	1,885,742,160	-	-	7,319,088,780	21,450,465,703	34.1	11.50
2016	6,765,180,760	19,329,087,886	422,157,620	1,688,630,480	-	-	7,187,338,380	21,017,718,366	34.2	11.50
2015	6,211,234,220	17,746,383,486	353,274,020	1,413,096,080	-	-	6,564,508,240	19,159,479,566	34.3	11.50
2014	6,161,391,460	17,603,975,600	322,739,610	1,290,958,440	-	-	6,484,131,070	18,894,934,040	34.3	11.50
2013	6,102,068,950	17,434,482,714	326,437,220	1,169,600,560	-	-	6,428,506,170	18,604,083,274	34.6	11.50
2012	6,835,116,050	19,528,903,000	272,777,130	1,091,108,520	-	-	7,107,893,180	20,620,011,520	34.5	11.50
2011	6,819,977,680	19,485,650,514	259,195,100	1,036,780,400	-	-	7,079,172,780	20,522,430,914	34.5	11.50
2010	6,841,753,930	19,547,868,371	259,195,100	1,036,780,400	-	-	7,100,949,030	20,584,648,771	34.5	11.50

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

(2) The percentage for all real property was 35%, for public utility property was 25% (2019), and for tangible personal property inventory, machinery and equipment, 0% (2019); local telephone company property placed into use after 1995 and all long distance and cellular property, 10% (2019); telephone company legacy property, 10% (2019);

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

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<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	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	14.00	14.00	14.00	14.00	11.10	11.10	8.10	8.10	8.10	8.10
Canton - Canton City	9.10	9.10	9.10	9.10	9.10	9.10	6.10	6.10	6.10	6.10
Canton - Meyers Lake Village	9.10	9.10	9.10	9.10	9.10	9.10	6.10	6.10	6.10	6.10
Jackson	20.25	19.25	19.25	19.25	17.75	16.50	15.50	15.50	15.50	15.50
Jackson - Hills & Dales Village	12.80	11.80	11.80	11.80	10.30	10.30	9.30	9.30	9.30	9.30
Lake	10.50	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	21.30	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80	20.80
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	16.05	16.05	16.05	16.05	16.05	15.05	13.80	13.80	13.80	13.80
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	11.85	11.10	11.10	10.10	10.10	10.10	10.10	10.10	10.10	10.10
Lexington - Limaville Village	6.95	6.20	6.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Marlboro	11.00	11.00	11.00	11.00	10.25	9.25	9.25	9.25	9.25	9.25
Nimishillen	12.00	12.00	10.00	10.00	10.00	10.00	10.00	10.00	9.00	9.00
Nimishillen - Louisville City	11.00	11.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	-
Osnaburg	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Osnaburg - Canton City	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Osnaburg - East Canton Village	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Paris	4.60	4.60	4.60	4.60	4.60	4.60	5.00	6.50	6.50	6.50
Paris - Minerva Village	0.80	0.80	0.80	0.80	0.80	0.80	1.20	2.70	2.70	2.70
Perry	16.89	16.89	16.89	16.89	14.89	12.15	12.15	12.15	12.15	12.15
Perry - Canton City	8.00	8.00	8.00	8.00	6.00	5.00	5.00	5.00	5.00	5.00
Perry - Massillon City	8.00	8.00	8.00	8.00	6.00	5.00	5.00	5.00	5.00	-
Perry - Navarre Village	8.00	8.00	8.00	8.00	6.00	5.00	5.00	5.00	5.00	5.00
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	17.95	17.95	17.95	15.95	13.95	12.45	12.45	12.45	12.45	12.45
Plain - Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - North Canton City	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Washington	5.75	5.75	5.00	5.00	5.00	5.00	5.00	4.50	4.50	4.75
Washington - Alliance City	3.85	3.85	3.10	3.10	3.10	3.10	3.10	2.60	2.60	2.85

(continued)

STARK COUNTY, OHIO

Property Tax Rates

Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<u>School Districts</u>										
Alliance CSD	60.00	61.10	61.20	61.60	62.20	62.10	62.10	60.60	60.40	60.80
Brown LSD	51.50	51.50	50.80	50.80	50.70	50.70	43.50	43.50	43.50	44.10
Canton CSD	73.20	75.80	75.80	76.40	80.90	77.90	77.90	75.20	66.70	66.40
Canton LSD	55.80	56.10	55.90	55.80	57.90	58.10	50.10	50.10	50.10	50.10
Fairless LSD	46.60	48.60	48.70	49.00	50.70	50.60	50.30	49.90	50.20	50.40
Jackson LSD	49.20	51.40	51.50	52.00	53.10	53.20	53.40	53.10	53.10	52.70
Lake LSD	76.50	77.10	76.90	76.70	71.70	71.70	71.70	71.50	71.50	71.50
Louisville CSD	58.20	58.70	59.50	59.60	60.70	60.70	55.40	53.40	52.90	52.90
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90
Massillon CSD	53.10	55.30	55.80	56.00	57.00	57.10	56.70	45.70	48.70	50.10
Minerva LSD	42.60	43.60	43.70	44.00	44.90	45.20	45.20	45.20	45.30	45.00
North Canton CSD	85.10	78.70	78.70	78.70	78.80	78.80	76.40	76.00	76.00	72.00
Northwest LSD	54.40	55.00	55.10	55.20	56.00	56.00	56.10	55.00	55.00	55.50
Osnaburg LSD	62.20	63.40	63.40	63.80	64.20	64.20	64.20	63.70	64.40	64.40
Perry LSD	47.00	47.80	47.90	48.30	49.10	49.20	49.20	48.40	48.40	48.40
Plain LSD	62.80	63.50	63.50	63.50	63.60	63.60	63.40	63.60	63.60	63.60
Sandy Valley LSD	46.80	48.40	48.60	48.90	50.40	50.50	50.80	50.50	50.60	50.60
Southeast LSD	48.25	49.20	49.55	49.95	50.25	51.35	51.35	51.35	51.40	44.40
Tuscarawas Valley LSD	40.30	42.60	42.60	44.00	44.60	35.80	35.90	36.00	36.00	36.10
Tuslaw LSD	62.70	64.30	64.70	65.10	65.80	66.00	66.00	65.50	65.50	59.30
<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	4.85	4.85	4.85	4.85	4.85	4.85	4.85	4.85
<u>Cities</u>										
Alliance	7.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.60	4.70	4.60	3.60	3.80	4.10	3.80	3.70	3.70	3.70
Canton	8.40	8.40	8.40	7.40	7.40	7.40	3.40	3.40	3.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	5.20	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	5.90
<u>Villages</u>										
Beach City	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	8.90	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	21.90	21.90	21.90	18.90	18.90	18.90	18.90	18.90	18.90	18.15
Hartsville	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Hills & Dales	25.50	25.50	25.50	25.50	25.50	20.50	20.50	15.50	15.50	17.50
Limaville	9.90	9.90	9.90	9.90	9.90	9.90	9.90	1.90	9.90	9.90
Magnolia	25.90	25.90	25.90	25.90	20.90	20.90	20.90	20.90	20.90	20.90
Meyers Lake	7.80	7.80	7.80	7.80	7.80	2.80	2.80	2.80	2.80	2.80
Minerva	5.50	5.50	7.30	7.30	6.30	6.30	6.30	6.30	6.30	6.30
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	15.40	15.40	15.40	20.40	20.40	20.40	20.40	20.40	20.40	18.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	1.00
County Parks	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.50	0.50	0.50
Canal Fulton Public Library	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00
Louisville Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-
Massillon Public Library	2.90	2.90	2.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Mohawk Valley Joint Fire District	3.50	3.50	3.50	3.50	-	-	-	-	-	-
Navarre Bethlehem Joint Fire District	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	0.50
Rodman Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	-
Stark County District Library	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.00	1.00	1.00
Quad Ambulance District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Tri-Division Ambulance District	5.50	5.50	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Sandy Creek Joint Fire District	4.00	4.00	4.00	4.00	4.00	4.00	4.00	-	-	-

Source: Stark County Auditor

STARK COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

Year	Current Tax Levy	Total Adjusted Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Collections to Adjusted Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2019	\$ 70,490,177	\$ 72,657,786	\$ 68,693,313	97.45 %	\$ 2,167,609	\$ 70,860,923	97.53 %	\$ 7,484,362	10.62 %
2018	67,549,436	69,521,419	66,125,499	97.89	1,971,983	68,097,481	97.95	6,268,843	9.28
2017	66,500,652	68,928,917	65,030,666	97.79	2,428,265	67,458,931	97.87	6,654,717	10.01
2016	65,268,507	67,496,252	63,830,082	97.80	2,227,745	66,057,827	97.87	6,956,177	10.66
2015	62,795,838	65,015,657	61,105,609	97.31	2,219,819	63,325,428	97.40	6,980,108	11.12
2014	62,011,496	64,231,784	59,750,739	96.35	2,220,288	61,971,027	96.48	6,675,713	10.77
2013	61,145,678	63,431,220	59,399,047	97.14	2,285,542	61,684,589	97.25	6,710,250	10.97
2012	64,817,286	67,335,082	62,829,528	96.93	2,517,796	65,347,323	97.05	5,975,907	9.22
2011	64,649,883	66,960,442	62,215,790	96.23	2,310,559	64,526,349	96.36	5,289,029	8.18
2010	64,529,849	66,427,044	62,347,277	96.62	1,897,195	64,244,472	96.71	4,587,641	7.11

(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
2019	\$ -	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ 295,597	0.00 %
2018	-	-	0.00	-	-	0.00	295,597	0.00
2017	-	-	0.00	-	-	0.00	295,597	0.00
2016	-	-	0.00	-	-	0.00	295,597	0.00
2015	-	-	0.00	540	540	0.00	295,597	0.00
2014	-	-	0.00	25,437	25,437	0.00	295,857	0.00
2013	-	-	0.00	1,005	1,005	0.00	314,391	0.00
2012	-	-	0.00	15,769	15,769	0.00	318,139	0.00
2011	-	-	0.00	11,685	11,685	0.00	319,890	0.00
2010	84,334	84,319	99.98	48,677	132,997	157.70	320,975	380.60

S12

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

REAL ESTATE TAX

CURRENT YEAR AND NINE YEARS AGO

2019		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Belden Park Delaware LLC	\$ 22,050,030	0.26%
Strip Delaware LLC	21,902,620	0.26%
Deville Developments LLC	19,382,280	0.23%
Freshmark Inc	15,807,140	0.19%
TimkenSteel Corporation	12,460,260	0.15%
HRM Enterprises Inc	12,460,180	0.15%
Belden Mall LLC	12,302,850	0.15%
Sterilite Corporation of Ohio	12,260,460	0.15%
Alliance Ventures Inc	10,854,920	0.13%
Timken Company	10,323,930	0.12%
Total	\$ 149,804,670	1.80%
Total County Assessed Valuation	\$ 8,332,960,910	

2010		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Timken Company	\$ 20,749,590	0.29%
Strip Delaware LLC	20,373,480	0.29%
R L Deville Enterprises LTD	10,882,300	0.15%
Sterilite Corporation of Ohio	9,419,700	0.13%
DHSC LLC	9,410,580	0.13%
HRM Enterprises Inc.	8,825,100	0.12%
WEA Belden LLC	8,579,180	0.12%
Hoover Company I L P	7,697,000	0.11%
Alliance Ventures Inc.	7,684,520	0.11%
American Landfill Inc.	7,261,560	0.10%
Total	\$ 110,883,010	1.56%
Total County Assessed Valuation	\$ 7,100,949,030	

Source: Stark County Auditor

STARK COUNTY, OHIO

PRINCIPAL TAXPAYERS

PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

CURRENT YEAR AND NINE YEARS AGO

2019

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 217,150,910	2.61%
AEP Ohio Transmission Company Inc	97,432,570	1.17%
East Ohio Gas	57,349,790	0.69%
American Transmission System Inc	54,732,340	0.66%
Ohio Edison	52,744,830	0.63%
Aqua Ohio Inc	36,344,420	0.44%
Rover Pipeline LLC	36,296,440	0.44%
Columbia Gas of Ohio Inc	9,579,180	0.11%
Columbia Gas Transmission	3,721,360	0.04%
Marathon Pipeline Inc	2,133,240	0.03%
Total	\$ 567,485,080	6.81%
Total County Assessed Valuation	\$ 8,332,960,910	

2010

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 137,923,660	1.94%
Ohio Edison	39,103,750	0.55%
Aqua Ohio Inc	32,170,730	0.45%
East Ohio Gas	21,300,670	0.30%
American Transmission Systems Inc.	10,330,220	0.15%
Norfolk Southern Railway Company	3,220,300	0.05%
Columbia Gas of Ohio Inc.	2,265,990	0.03%
Columbia Gas Transmission	2,118,870	0.03%
Corman R. J. Railroad Company	1,129,110	0.02%
Ohio Water Service Company	588,820	0.01%
Total	\$ 250,152,120	3.52%
Total County Assessed Valuation	\$ 7,100,949,030	

Source: Stark County Auditor

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

Industry	2019			2018		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicles	\$ 5,326,919	1	17.75%	\$ 5,075,402	1	17.21%
General Merchandise Retailers	3,420,527	2	11.40%	3,398,252	2	11.52%
Building Material and Garden	2,703,633	3	9.01%	2,636,455	3	8.94%
Accommodation and Food Services	2,152,307	4	7.17%	2,173,526	4	7.37%
Miscellaneous Store Retailers	1,893,127	5	6.31%	1,985,436	5	6.73%
Information	1,618,353	6	5.39%	1,641,091	6	5.57%
Real Estate, and Rental	1,363,501	7	4.54%	1,402,927	7	4.76%
Food and Beverage	1,208,328	8	4.03%	1,240,011	8	4.21%
Clothing and Clothing Access	1,082,577	9	3.61%	1,073,444	9	3.64%
Manufacturing	<u>989,190</u>	<u>10</u>	<u>3.30%</u>	<u>988,580</u>	<u>10</u>	<u>3.35%</u>
Total	<u>21,758,462</u>			<u>21,615,124</u>		
Total County Sales Tax	<u>\$ 30,014,432</u>		<u>72.49%</u>	<u>\$ 29,486,780</u>		<u>73.30%</u>

Source: State Department of Taxation

STARK COUNTY, OHIO

Special Assessments Billed and Collected

Last Ten Years

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
2019	\$ 1,349,730	\$ 1,393,879	103.3%	\$ 136,823
2018	1,499,084	1,507,484	100.6%	146,640
2017	1,489,639	1,547,226	103.9%	162,779
2016	1,461,689	1,553,303	106.3%	174,818
2015	1,634,604	1,678,964	102.7%	168,718
2014	1,535,445	1,531,536	99.7%	160,794
2013	1,638,722	1,646,672	100.5%	170,601
2012	1,616,311	1,629,978	100.8%	170,491
2011	1,776,845	1,689,338	95.1%	163,521
2010	1,774,552	1,864,921	105.1%	167,487

(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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 2,057,899	\$ 2,369,646	\$ 2,668,777	\$ 2,965,544	\$ 3,309,267	\$ 3,728,519	\$ 4,136,158	\$ 4,533,589	\$ 4,932,344	\$ 5,345,029
SIB Loan	-	-	-	-	-	504,274	993,753	1,760,317	2,553,391	3,354,594
General Obligation Bonds	14,055,000	15,170,000	-	-	-	-	-	-	-	-
OPWC Loan	4,556,382	4,418,487	4,151,215	3,285,825	3,454,899	3,613,973	3,163,046	3,125,322	3,000,704	3,135,387
Notes	-	-	12,000,000	-	-	-	-	-	-	-
Capital Leases	-	101,370	199,450	294,347	386,185	-	-	-	2,185	10,654
<i>Business Type Activities</i>										
General Obligation Bonds	3,697,098	4,010,353	4,307,667	5,797,969	7,571,313	9,269,130	10,888,560	12,463,197	13,992,756	15,487,384
OPWC Loan	474,820	580,995	687,170	832,198	661,980	616,095	482,717	373,417	452,405	552,330
OWDA Loans	1,505,737	2,242,084	3,105,991	4,036,547	5,154,544	6,326,953	7,549,027	8,721,358	9,829,089	10,899,798
Intergovernmental Loans	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>\$ 82,950,201</u>	<u>\$ 86,874,590</u>	<u>\$ 68,525,674</u>	<u>\$ 28,133,488</u>	<u>\$ 32,926,621</u>	<u>\$ 37,952,616</u>	<u>\$ 42,630,497</u>	<u>\$ 30,977,200</u>	<u>\$ 34,762,874</u>	<u>\$ 38,785,176</u>
Percentage of Personal Income (1)	0.50%	0.51%	0.41%	0.17%	0.21%	0.25%	0.29%	0.24%	0.28%	0.31%
Per Capita (2)	\$ 223.82	\$ 233.80	\$ 183.94	\$ 74.91	\$ 87.77	\$ 101.01	\$ 113.55	\$ 82.63	\$ 92.68	\$ 103.27
Percentage of actual value of taxable property (3)	0.34%	0.40%	0.32%	0.13%	0.17%	0.20%	0.23%	0.15%	0.16%	0.19%

S 17 Sources:

- (1) Personal income is from the Demographic Statistics - Bureau of Economic Analysis
 - (2) Population is from the Demographic Statistics - U.S. Bureau of the Census and Ohio Department of Development, Office of Strategic Research
 - (3) Actual value from - Assessed and estimated actual value of taxable property - Stark County Auditor
- Note: Business-type activities were restated as of January 1, 2013 to include intergovernmental loans. 2012 and prior do not reflect this restatement.

STARK COUNTY, OHIO

Computation of Legal Debt Margin - Current Year
December 31, 2019

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Tax Year '18 Collection Year 2019	\$ 8,332,960,910	\$ 8,332,960,910
Debt Limitation	206,824,023	83,329,609
Total Outstanding Debt:		
General Obligation Bonds	17,752,098	17,752,098
Special Assessment Bonds	2,057,899	2,057,899
OWDA Loans	1,505,737	1,505,737
OPWC Loans	5,031,202	5,031,202
Intergovernmental Loans	<u>56,603,265</u>	<u>56,603,265</u>
Total	<u>82,950,201</u>	<u>82,950,201</u>
Exemptions:		
General Obligation Bonds - Enterprise	17,752,098	17,752,098
Special Assessment Bonds	2,057,899	2,057,899
OWDA Loans	1,505,737	1,505,737
OPWC Loans	5,031,202	5,031,202
Intergovernmental Loans	<u>56,603,265</u>	<u>56,603,265</u>
Total	<u>82,950,201</u>	<u>82,950,201</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 206,824,023</u>	<u>\$ 83,329,609</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>200,824,023</u>
	<u>\$ 206,824,023</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)
2019	370,606	41.0	59,181	4.5	\$ 16,727,672,416	\$ 45,136
2018	371,574	41.8	54,817	4.9	17,015,488,182	45,793
2017	372,542	41.0	56,152	5.2	16,601,652,372	44,202
2016	375,586	41.0	56,739	5.4	16,118,273,190	42,915
2015	375,165	41.0	57,558	5.3	15,631,400,132	41,665
2014	375,736	41.0	58,501	4.8	15,184,472,431	40,413
2013	375,432	40.5	59,098	6.8	14,659,117,872	39,046
2012	374,868	41.0	59,273	7.3	13,244,086,440	35,330
2011	375,087	40.6	60,017	9.2	12,531,687,000	33,410
2010	375,586	40.4	61,185	11.3	12,504,760,284	33,294

Note: 2010 personal income amounts are estimated using a 0.5% increase from prior year.
Median Age computed at 0.1% increase from prior year for 2010.

Sources: (1) U.S. Bureau of the Census and Ohio Department of Development,
Office of Strategic Research

(2) Stark County Educational Service Center

(3) Ohio Bureau of Employment Services

(4) Bureau of Economic Analysis for 2010-2011.

2012 -2019 personal income was calculated by multiplying population
and per capita personal income.

2014 per capita personal income was increased by 3.50 percent, 2015 per capita
personal income was increased by 3.10, 2016 per capita income was increased by 3.0 percent, and 2017 per capita income was
increased by 2.7 percent consistent with the Bureau of Economic Analysis for 2013 to 2014 and 2014 to 2015 and 2016 to 2017.
3.6 percent increase for 2018.

Ohio percent change due to the unavailability of the local area data.

2019 per capita personal income found on bea.gov (Bureau of Economic Analysis)

STARK COUNTY, OHIO

Principal Employers

Current Year and Nine Years Ago

Employer	2019			2010		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	6,800	1	3.84%	4,955	1	2.95%
TimkenSteel Corporation	2,659	2	1.50%	3,927	2	2.34%
Mercy Medical Center	2,655	3	1.50%	2,557	4	1.52%
County of Stark	2,412	4	1.36%	2,600	3	1.55%
Freshmark, Inc.	1,846	5	1.04%	1,251	7	0.75%
Canton City Board of Education	1,599	6	0.90%	1,829	5	1.09%
Walmart	1,209	7	0.68%	-	-	-
The Timken Company	1,049	8	0.59%	-	-	-
Stark State College	987	9	0.56%	1,262	6	0.75%
Workshops, Inc.	624	10	0.35%	901	10	0.54%
Alliance Community Hospital	-	-	-	1,000	8	0.60%
Republic Engineered Steels, Inc.	-	-	-	905	9	0.54%
Total	21,840		12.33%	21,187		12.63%
Total Employment within the County	177,100			167,758		

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Government:										
Legislative and Executive	176	176	178	177	175	267	243	216	222	257
Judicial	366	366	369	322	313	277	260	276	250	257
Public Safety	316	318	309	422	403	321	333	279	261	293
Public Works	81	81	85	93	92	96	103	102	104	107
Health	459	457	544	562	621	648	679	668	651	659
Human Services	520	519	519	518	551	535	513	504	488	552
Proprietary:										
Sewer	82	84	79	81	80	75	78	73	75	75
Water	3	3	3	3	4	4	4	4	4	3
Fiduciary:										
Agency Funds	<u>408</u>	<u>408</u>	<u>411</u>	<u>354</u>	<u>338</u>	<u>383</u>	<u>393</u>	<u>377</u>	<u>390</u>	<u>397</u>
Total - Government Employees	2,411	2,412	2,497	2,532	2,577	2,606	2,606	2,499	2,445	2,600

Source: Stark County Auditor

STARK COUNTY, OHIO

Operating Indicators by Function

Last Ten Years

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
<i>Governmental Activities</i>										
Legislative & Executive										
Commissioners - Number Official Meetings	118	127	139	152	143	159	160	170	121	53
Recorder - number of deeds recorded	15,324	15,465	13,697	13,005	15,123	12,499	12,979	14,351	12,518	12,292
Auditor - number of parcels billed	197,189	197,170	195,088	194,859	194,573	194,526	196,893	197,148	196,136	194,262
Auditor - number of warrants issued	36,134	43,963	44,988	45,788	45,738	42,961	44,193	45,467	46,189	51,769
Judicial										
Probate Court Cases	1,752	1,658	1,441	1,405	1,545	1,376	1,371	1,926	2,486	2,433
Public Safety (Sheriff)										
Number of Traffic Stops	7,061	6,503	5,952	5,156	6,087	8,254	5,471	6,456	6,938	8,403
Number of inmates	469	484	419	414	492	422	397	290	290	281
Public Works (Engineer)										
Roads Resurfaced (miles)	56	61	59	44	40	34	40	43	30	15
Bridges Repaired	5	5	6	7	5	3	5	7	4	3
Health										
Mental Health - People Served	22,536	20,949	20,552	19,316	18,580	16,732	16,294	13,724	15,648	15,274
SCBDD - People Served in Clinic	10,862	16,994	25,387	27,862	16,726	23,599	32,608	33,064	33,064	37,297
EMA, HAZMAT AND 911-People Served	375,586	371,574	375,586	375,586	375,165	375,736	375,432	374,868	375,586	379,466
Human Services (SCDJFS)										
Children in programs	336	345	391	361	400	513	438	410	473	500
Support Dollars Collected	\$ 57,776,997	\$ 59,003,972	\$ 59,960,791	\$ 61,467,540	\$ 62,453,856	\$ 63,045,023	\$ 62,856,349	\$ 62,895,175	\$ 63,588,358	\$ 64,514,737
Number of Cases from Reports	3,129	3,063	3,506	2,892	2,572	2,778	3,135	2,829	2,689	3,204
<i>Business Activities</i>										
Sewer										
Connections	47,916	47,689	47,541	47,504	47,248	46,871	46,487	46,195	45,933	45,715
Miles	739	735	731	730	728	728	728	723	721	720

Source: Stark County Departments

STARK COUNTY, OHIO

Capital Asset Indicators by Function

Last Ten Years

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<i>Governmental Activities</i>										
Legislative and Executive										
Commissioners Buildings	21	21	21	20	19	19	19	19	18	18
Public Safety										
Marked Vehicles	68	62	75	74	71	65	67	70	72	67
Public Works										
State Roads (in miles)	251	251	251	251	251	251	251	251	251	251
County Roads (in miles)	406	406	407	407	407	408	408	408	408	409
Township Roads (in miles)	1,317	1,317	1,315	1,314	1,313	1,314	1,314	1,311	1,311	1,309
Bridges	329	329	333	329	329	333	333	333	333	333
Health										
SCBDD Buildings	12	12	12	12	12	12	13	13	13	13
SCBDD Buses and Vans	71	78	87	98	104	107	107	107	101	140
<i>Business Activities</i>										
Sewer										
Number of Lift Stations	79	81	85	84	82	82	82	80	80	80
Total Lines (in miles)	739	734	731	730	728	728	728	723	721	720
Water										
Total Lines (in miles)	46	46	46	45	45	45	45	45	45	45

Source: Stark County Departments

This page intentionally left blank.

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 10/1/2020

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

This report is a matter of public record and is available online at
www.ohioauditor.gov