



OHIO AUDITOR OF STATE  
**KEITH FABER**





STARK COUNTY  
DECEMBER 31, 2022

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**STARK COUNTY, OHIO**

*Schedule of Expenditures of Federal Awards*

*For the Year Ended December 31, 2022*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<b>U.S. DEPARTMENT OF TREASURY</b>				
<i>Direct</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund (C )	21.027	N/A	\$ -	\$ 3,120,822
<i>Passed Through the City of Canton</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund (D)	21.027	Not Available	-	2,208
<i>Total COVID-19 Coronavirus State and Local Fiscal Recovery Fund</i>			-	3,123,030
<i>Direct</i>				
COVID-19 Emergency Rental Assistance Program (C )	21.023	N/A	-	1,870,520
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 Coronavirus Relief Fund ( D )	21.019	FY2022	265,600	378,100
COVID-19 Coronavirus Relief Fund ( D )	21.019	FY2023	199,200	199,200
<i>Total COVID-19 Coronavirus Relief Fund</i>			464,800	577,300
<b>TOTAL U.S. DEPARTMENT OF TREASURY</b>			<b>464,800</b>	<b>5,570,850</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Direct</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (D)	93.104	FY2021	298,754	866,482
<i>Medicaid Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program (M)	93.778	G-2223-11-6991	-	5,162,984
<i>Total Medical Assistance Program/Medicaid Cluster</i>			-	5,162,984
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Opioid STR Grant (D)	93.788	FY2022	210,179	221,051
Opioid STR Grant (D)	93.788	FY2023	59,674	59,674
<i>Total Opioid STR Grant</i>			269,853	280,725
<i>Title XXI - State Children's Insurance Program</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Children's Health Insurance Program (M)	93.767	G-2223-11-6991	-	82,155
<i>Passed Through Ohio Department of Job and Family Services</i>				
Social Services Block Grant (A)	93.667	FY2022	-	260,587
Social Services Block Grant (M)	93.667	G-2223-11-6991	531,124	8,485,440
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant (D)	93.667	FY2022	147,905	147,905
Social Services Block Grant (D)	93.667	FY2023	142,391	142,391
<i>Total Social Services Block Grant</i>			821,420	9,036,323
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 Emergency Grants to Address Mental and Substance Use Disorder (D)	93.665	H79FG000202	22,863	22,863
COVID-19 Emergency Grants to Address Mental and Substance Use Disorder (D)	93.665	FY 2021	79,484	238,914
<i>Total Emergency Grants to Address Mental and Substance Use Disorder</i>			102,347	261,777
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Block Grant for Community Mental Health Services (D)	93.958	FY2022	120,250	170,508
Block Grant for Community Mental Health Services (D)	93.958	FY2023	127,569	129,769
<i>Total Block Grants for Community Mental Health Services</i>			247,819	300,277
<i>Passed Through Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families (M)	93.556	G-2223-11-6991	-	456,914
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Projects for Assistance in Transition from Homeless (D)	93.150	FY2022	76,089	76,089
Projects for Assistance in Transition from Homeless (D)	93.150	FY2023	19,729	19,729
<i>Total Projects for Assistance in Transition from Homeless</i>			95,818	95,818
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2022	1,765,172	1,819,601
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2023	1,101,019	1,101,019
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			2,866,191	2,920,620

**STARK COUNTY, OHIO**

*Schedule of Expenditures of Federal Awards*

*For the Year Ended December 31, 2022*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u></b>				
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	FY 2021	-	57,069
<i>TANF Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
<i>Temporary Assistance for Needy Families</i>				
Temporary Assistance for Needy Families (M)	93.558	G-2021-11-5993	-	173,503
Temporary Assistance for Needy Families (M)	93.558	G-2223-11-6991	325,318	6,496,627
<b>Total Temporary Assistance for Needy Families / TANF Cluster</b>			<b>325,318</b>	<b>6,670,130</b>
<i>Passed Through Ohio Department of Job and Family Services</i>				
Child Health and Human Development Extramural Research (M)	93.865	HSP2332015000591	-	43,709
<i>CCDF Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Child Care Development Block Grant (M)	93.575	G-2223-11-6991	-	643,682
<b>Total Child Care Development Block Grant / CCDF Cluster</b>			-	<b>643,682</b>
<i>Passed Through Ohio Department of Job and Family Services</i>				
Child Welfare Services (M)	93.645	G-2223-11-6991	-	161,121
<i>Passed Through Ohio Department of Job and Family Services</i>				
Foster Care - Title IV-E (M)	93.658	G-2223-11-6991	-	2,845,017
Foster Care - Title IV-E (G)	93.658	G-2223-06-0214	-	668,667
<b>Total Foster Care - Title IV-E</b>			-	<b>3,513,684</b>
<i>Passed Through Ohio Department of Job and Family Services</i>				
Chaffee Foster Care Program for Successful Transition to Adulthood (M)	93.674	G-2223-11-6991	-	87,277
<i>Passed Through Ohio Department of Job and Family Services</i>				
Child Support Enforcement Research (M)	93.564	G-2223-11-6991	-	80,868
<i>Passed Through Ohio Department of Job and Family Services</i>				
Child Support Enforcement (M)	93.563	G-2223-11-6991	-	3,674,681
<i>Passed Through Ohio Department of Job and Family Services</i>				
Adoption Assistance (M)	93.659	G-2021-11-5993	-	50,750
Adoption Assistance (M)	93.659	G-2223-11-6991	-	1,932,563
<b>Total Adoption Assistance</b>			-	<b>1,983,313</b>
<i>Passed Through Ohio Department of Health</i>				
Preventive Health and Health Services Block Grant (D)	93.991	FY2021	-	(34)
Preventive Health and Health Services Block Grant (D)	93.991	FY2022	-	27,931
<b>Total Preventive Health and Health Services Block Grant</b>			-	<b>27,897</b>
<i>Passed Through the Supreme Court of Ohio</i>				
State Court Improvement Grant (G)	93.586	2101OHSCIC	-	123,828
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>5,027,520</b>	<b>36,531,334</b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>CDBG - Entitlement Grants Cluster</i>				
<i>Direct</i>				
Community Development Block Grants/Entitlement Grants (C)	14.218	B-19-UC-39-0005	60,999	60,999
Community Development Block Grants/Entitlement Grants (C)	14.218	B-20-UC-39-0005	-	219,062
Community Development Block Grants/Entitlement Grants (C)	14.218	B-20-UW-39-0005	616,559	648,721
Community Development Block Grants/Entitlement Grants (C)	14.218	B-21-UC-39-0005	493,506	1,182,696
Community Development Block Grants/Entitlement Grants (C)	14.218	B-22-UC-39-0005	75,679	143,345
			<b>1,246,743</b>	<b>2,254,823</b>
<i>Passed Through the City of Canton</i>				
Community Development Block Grants/Entitlement Grants (D)	14.218	FY2021	-	20,966
Community Development Block Grants/Entitlement Grants (D)	14.218	FY2022	-	47,320
			-	<b>68,286</b>
<i>Passed Through the City of Alliance</i>				
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2022	-	3,090
Community Development Block Grants/Entitlement Grants (D)	14.218	SFY 2023	-	3,193
			-	<b>6,283</b>

**STARK COUNTY, OHIO**

*Schedule of Expenditures of Federal Awards*

*For the Year Ended December 31, 2022*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</u></b>				
<i>CDBG - Entitlement Grants Cluster (continued)</i>				
<i><u>Passed Through the City of Massillon</u></i>				
Community Development Block Grants / Entitlement Grants (D)	14.218	SFY 2022	-	3,180
Community Development Block Grants / Entitlement Grants (D)	14.218	SFY 2023	-	4,008
			-	<b>7,188</b>
<i>Total Community Development Block Grants / Entitlement Grants CDBG Entitlement Grants Cluster</i>			<b>1,246,743</b>	<b>2,336,580</b>
<i><u>Passed Through the City of Canton</u></i>				
Emergency Solutions Grant Program (D)	14.231	FY2023	-	21,300
<i><u>Passed Through the Ohio Developmental Services Agency</u></i>				
Emergency Solutions Grant Program (C)	14.231	S-L-20-1DI-2	186,511	186,511
Emergency Solutions Grant Program (C)	14.231	B-L-20-1DI-5	48,864	48,864
			<b>235,375</b>	<b>235,375</b>
<i>Total Emergency Solutions Grant Program</i>			<b>235,375</b>	<b>256,675</b>
<i><u>Direct</u></i>				
Continuum of Care Program (D)	14.267	FY2022	-	145,132
Continuum of Care Program (D)	14.267	FY2023	-	52,685
<i>Total Continuum of Care Program</i>			-	<b>197,817</b>
<i><u>Direct</u></i>				
HOME Investment Partnerships Program (C)	14.239	M-18-DC-39-0204	-	34,039
HOME Investment Partnerships Program (C)	14.239	M-19-DC-39-0204	74,446	98,585
HOME Investment Partnerships Program (C)	14.239	M-20-DC-39-0204	397,978	569,025
HOME Investment Partnerships Program (C)	14.239	M-21-DC-39-0204	157,416	199,210
COVID-19 HOME Investment Partnerships Program (C)	14.239	M-21-DP-39-0204	-	16,900
<i>Total HOME Investment Partnerships Program</i>			<b>629,840</b>	<b>917,759</b>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>2,111,958</b>	<b>3,708,831</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
<i>Child Nutrition Cluster</i>				
<i><u>Passed Through Ohio Department of Education</u></i>				
National School Lunch Program (A)	10.555	FY2022	-	52,112
National School Lunch Program (A)	10.555	FY2023	-	18,778
<i>Total National School Lunch Program / Child Nutrition Cluster</i>			-	<b>70,890</b>
<i>SNAP Cluster</i>				
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Supplemental Nutrition Assistance Program (M)	10.561	G-2223-11-6991	-	1,635,286
<i>Total Supplemental Nutrition Assistance Program / SNAP Cluster</i>			-	<b>1,635,286</b>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			-	<b>1,706,176</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i><u>Passed Through Ohio Department of Emergency Management Agency</u></i>				
Emergency Management Performance Grant (L)	97.042	EMPG-S-2020-064	-	15,936
Emergency Management Performance Grant (L)	97.042	EMW-2021-EP-00002-S01	-	93,056
COVID-19 Emergency Management Performance Grant (L)	97.042	EMW-2021-EP-00003-S01	-	43,488
<i>Total Emergency Management Performance Grant Program</i>			-	<b>152,480</b>
Hazard Mitigation Grant (L)	97.039	EMW-2022-SS-00058	-	12,200
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			-	<b>164,680</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>Special Education Cluster</i>				
<i><u>Passed Through Ohio Department of Education</u></i>				
Special Education - Grants to States (A)	84.027	066324-6BSF-2021	-	90,074
COVID-19 Special Education - Grants to States (A)	84.027X	Not Available	-	5,138
<i>Total Special Education - Grants to State</i>			-	<b>95,212</b>
Special Education - Preschool Grants (A)	84.173	066324-PGS1-2021	-	18,048
COVID-19 Special Education - Preschool Grants (A)	84.173X	Not Available	-	381
<i>Total Special Education - Preschool Grants</i>			-	<b>18,429</b>
<i>Total Special Education Cluster</i>			-	<b>113,641</b>
COVID-19 Governor's Emergency Education Relief Fund (A)	84.425C	Not Available	-	137,263
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			-	<b>250,904</b>

**STARK COUNTY, OHIO**

*Schedule of Expenditures of Federal Awards*

*For the Year Ended December 31, 2022*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</i>				
Violence Against Women Formula Grants (H)	16.588	2021WFVA28217	-	50,919
Violence Against Women Formula Grants (E)	16.588	2019WFVA28212B	-	19,884
Violence Against Women Formula Grants (E)	16.588	2021WFVA28212	-	26,008
<i>Total Violence Against Women Formula Grants</i>			-	<b>96,811</b>
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2021-JG-A01-6448	-	14,301
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2019-DJ-BX-0438	-	5,089
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2020-DJ-BX-0664	-	3,496
Byrne Memorial Justice Assistance Grant Program (H)	16.738	15PBJA-21-GG-01730-JAGX	-	51,314
<i>Total Byrne Memorial Justice Assistance Grant Program</i>			-	<b>74,200</b>
<i>Passed Through Ohio State Attorney General (Victim of Crime Act)</i>				
Crime Victim Assistance (E)	16.575	2022VOCA134718192	-	51,233
Crime Victim Assistance (E)	16.575	2023VOCA135112735	-	82,466
Crime Victim Assistance (M)	16.575	2022-VOCA-134718188	-	15,704
Crime Victim Assistance (G)	16.575	2022VOCA135111973	-	39,564
<i>Total Crime Victim Assistance</i>			-	<b>188,967</b>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			-	<b>359,978</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
<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	110433	-	275,000
Highway Planning and Construction (I)	20.205	113498	-	348
Highway Planning and Construction (I)	20.205	104823	-	45,883
Highway Planning and Construction (I)	20.205	112040	-	218,993
Highway Planning and Construction (I)	20.205	111051	-	150,000
Highway Planning and Construction (I)	20.205	111043	-	74,344
Highway Planning and Construction (I)	20.205	103288	-	1,706,996
Highway Planning and Construction (I)	20.205	107649	-	490,257
Highway Planning and Construction (I)	20.205	104739	-	1,061,032
Highway Planning and Construction (I)	20.205	108960	-	22,000
Highway Planning and Construction (I)	20.205	115294	-	12,600
<i>Total Highway Planning and Construction / Highway Planning and Construction Cluster</i>			-	<b>4,057,453</b>
<i>Highway Safety Cluster</i>				
State and Community Highway Safety (H)	20.600	SC-2022-76-00-00-00452-00	-	46,588
State and Community Highway Safety (H)	20.600	SC-2023-76-00-00-00452-00	-	13,172
State and Community Highway Safety (H)	20.600	ISE-2022-76-00-00-00381-00	-	22,623
State and Community Highway Safety (H)	20.600	ISE-2023-76-00-00-00381-00	-	5,262
State and Community Highway Safety (H)	20.600	GG-2022-76-00-00-00617-00	-	107,440
State and Community Highway Safety (H)	20.600	GG-2023-76-00-00-00617-00	-	39,848
<i>Total State and Community Highway Safety</i>			-	<b>234,933</b>
National Priority Safety Programs (H)	20.616	OVIT-2022-76-00-00-00655-00	-	112,728
National Priority Safety Programs (H)	20.616	OVIT-2023-76-00-00-00655-00	-	30,412
National Priority Safety Programs (H)	20.616	DDEP-2022-76-00-00-00381-00	-	18,398
National Priority Safety Programs (H)	20.616	DDEP-2023-76-00-00-00381-00	-	5,037
<i>Total National Priority Safety Programs</i>			-	<b>166,575</b>
<i>Total Highway Safety Cluster</i>			-	<b>401,508</b>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			-	<b>4,458,961</b>



**STARK COUNTY, OHIO**

*Schedule of Expenditures of Federal Awards*

*For the Year Ended December 31, 2022*

Federal Grantor/SubGrantor/Program Title	Federal CFDA Number	Pass Through Grantor's Number	Passed Through to Subrecipients	Expenditures
<b>U.S. DEPARTMENT OF INTERIOR</b>				
<i>Passed Through Office of Ohio Department of Natural Resources</i>				
Flood Control Act Lands (B)	15.433	FY2021	-	9,801
<b>TOTAL U.S. DEPARTMENT OF INTERIOR</b>			-	<b>9,801</b>
<b>TOTAL FEDERAL ASSISTANCE</b>			<b>\$ 7,604,278</b>	<b>\$52,761,515</b>

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

The following represent the recipient departments:

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

\* No federal expenditures for these departments in 2022

**STARK COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) includes the federal award activity of Stark County (the County) under programs of the federal government for the year ended December 31, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE C – INDIRECT COST RATE**

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

**NOTE D - SUBRECIPIENTS**

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

As a pass-through entity, 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 2022 to 2023 programs:

<u>Program Title</u>	<u>AL Number</u>	<u>Amt.</u> <u>Transferred</u>
Special Education - IDEA	84.027	\$ 435

**NOTE H – TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2022, the County made allowable transfers of \$7,629,555 from the Temporary Assistance for Needy Families (TANF) (AL #93.558) program to the Social Services Block Grant (SSBG) (AL #93.667) program. The Schedule shows the County spent approximately \$6,670,130 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 2022 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 14,299,685
Transfer to Social Services Block Grant	<u>(7,629,555)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 6,670,130</u></b>

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# OHIO AUDITOR OF STATE KEITH FABER



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

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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 the aggregate remaining fund information of Stark County, Ohio, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2023. Our report includes a reference to other auditors who audited the financial statements of the Stark County Port Authority, a component unit of the County, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### ***Report on Internal Control Over Financial Reporting***

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

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

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

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio

June 29, 2023

# OHIO AUDITOR OF STATE KEITH FABER



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

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

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Stark County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Stark County's major federal programs for the year ended December 31, 2022. Stark County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Stark County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

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

### ***Responsibilities of Management for Compliance***

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control Over Compliance**

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



Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the aggregate remaining fund information of Stark County, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 29, 2023, wherein we noted the financial statements of the Stark County Port Authority, a component unit of the County, were audited by other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 29, 2023

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**STARK COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2022**

**1. SUMMARY OF AUDITOR'S RESULT**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	AL #21.027 – Coronavirus State and Local Fiscal Recovery; AL #21.023 – Emergency Rental Assistance Program; AL #93.658 – Foster Care – Title IV-E; AL #93.563 – Child Support Enforcement; AL #93.659 – Adoption Assistance; AL # 10.561 – SNAP Cluster
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 1,582,845 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

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# **Stark County, Ohio**

## **Annual Comprehensive Financial Report**

**For the Year Ended  
December 31, 2022**



**Alan Harold**  
Stark County Auditor

Prepared by The Stark County Auditor's Office

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# STARK COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022

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Annual Comprehensive Financial Report

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# STARK COUNTY, OHIO

*Annual Comprehensive Financial Report*

*For the Year Ended December 31, 2022*

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June 29, 2023

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

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

Dear Citizens and Commissioners:

I am pleased to present the Stark County Annual Comprehensive Financial Report for the year ended December 31, 2022. 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, 2022. The Independent Auditor's Report is located at the front of the financial section of this report.

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

## **FORM OF GOVERNMENT AND REPORTING ENTITY**

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

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

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

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

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

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

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

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

## **ECONOMIC CONDITION AND OUTLOOK**

### *Local Economy*

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

The most recent fiscal year showed gains in revenue as the economy returned to some normalcy post-pandemic. Stark County received in 2020 \$19.3 million in federal CARES Act dollars and \$36 million in 2021 in federal ARPA dollars. That same amount was matched in 2022 in the second tranche of ARPA funding. The County Commissioners spent \$3,100,000 on local sewer and water projects during 2022. They plan to continue with these infrastructure projects in the near future.

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

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

### *Long Range Planning*

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

### *Improving Accountability*

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

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its Annual Comprehensive Financial Report for the year ended December 31, 2021.

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 eleventh 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, 2022*

COUNTY COMMISSIONERS

Janet Weir Creighton  
Richard R. Regula  
Bill C. Smith

COUNTY AUDITOR

Alan C. Harold

COUNTY CORONER

Ronald R. Rusnak

COUNTY ENGINEER

Keith A. Bennett

COUNTY PROSECUTOR

Kyle L. Stone

COUNTY RECORDER

Jamie Walters

COUNTY SHERIFF

George T. Maier

COUNTY TREASURER

Alex A. Zumbar

CLERK OF COURTS

Lynn Miller Todaro

COMMON PLEAS JUDGES

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

FAMILY COURT JUDGES

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

PROBATE COURT JUDGE

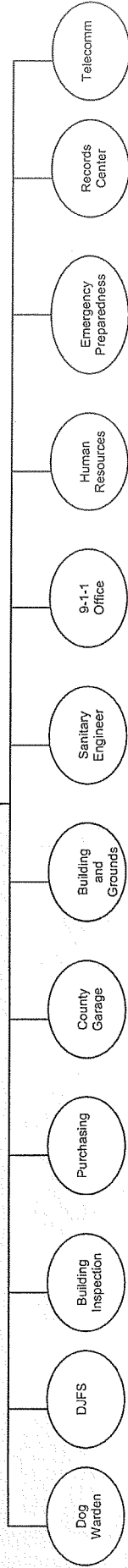
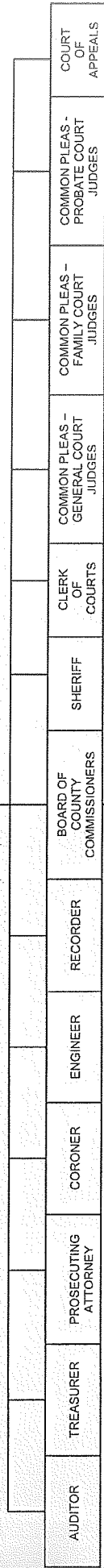
Dixlene N. Park

OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

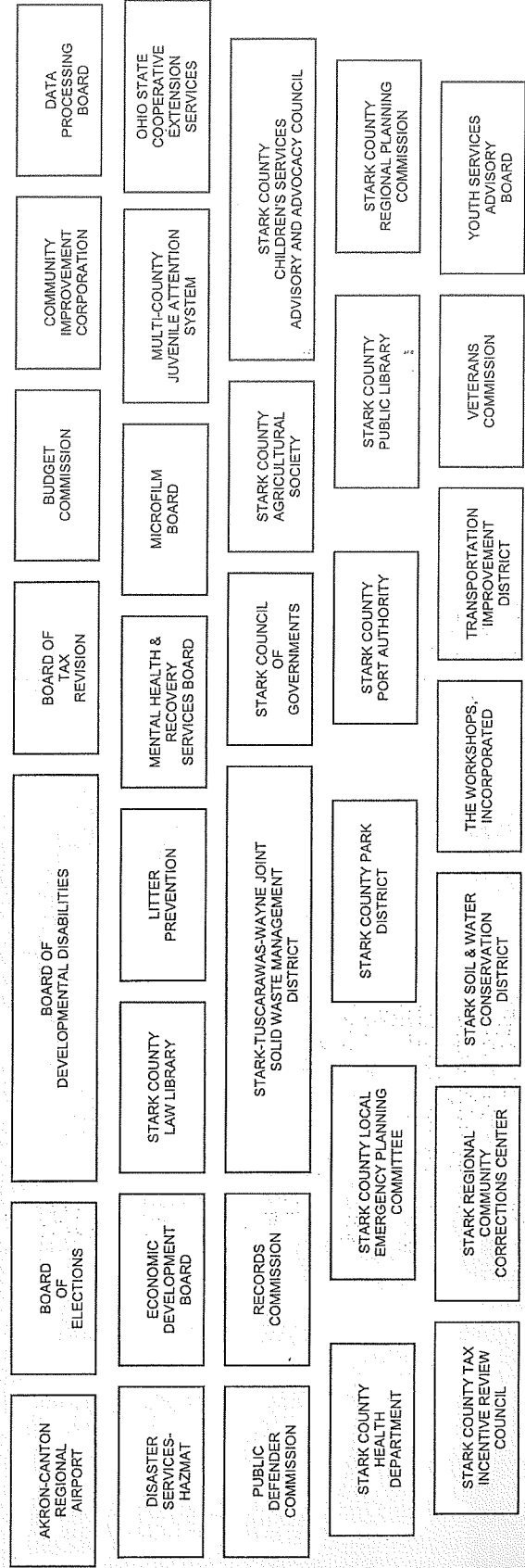
Craig R. Baldwin  
Patricia A. Delaney  
W. Scott Gwin  
William B. Hoffman  
Earle E. Wise, Jr.  
John W. Wise

# STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF STARK COUNTY



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







Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Stark County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morrill*

Executive Director/CEO

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# Financial Section

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# OHIO AUDITOR OF STATE KEITH FABER



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

## INDEPENDENT AUDITOR'S REPORT

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

### ***Report on the Audit of the Financial Statements***

#### ***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the remaining fund information of the Stark County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and the remaining fund information of the County, as of December 31, 2022, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Mental Health, Childrens Services, Public Assistance, Justice System Sales Tax, and American Rescue Plan (ARP) State and Local LRF funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Stark County Port Authority, which represent 20.13 percent, 1.10 percent, and 0.48 percent, respectively, of the assets and deferred outflows, fund balance/net position, and revenues/additions of the aggregate discretely presented component units and remaining fund information as of December 31, 2022, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Stark County Port Authority, is based solely on the report of other auditors.

#### ***Basis for Opinions***

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

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Efficient • Effective • Transparent

***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

***Required Supplementary Information***

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

***Supplementary Information***

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

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

***Other Information***

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

June 29, 2023



# STARK COUNTY, OHIO

*Management's Discussion and Analysis  
For the Year Ended December 31, 2022*

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, 2022. Please read it in conjunction with the County's basic financial statements.

## **FINANCIAL HIGHLIGHTS**

- The County's net position increased by \$47 million as a result of this year's operations. Net position of business-type activities increased by \$5 million and net position of governmental activities increased by \$42 million.
- All revenues related to governmental activities totaled \$298 million. General revenues accounted for \$134 million of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$164 million of the total.
- The County had \$255 million in expenses related to governmental activities; only \$164 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$134 million, of which \$119 million was tax revenue with the remaining \$15 million from interest, grants, entitlements, and miscellaneous revenues.

## **USING THIS ANNUAL FINANCIAL REPORT**

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

## **REPORTING THE COUNTY AS A WHOLE**

### ***The Statement of Net Position and the Statement of Activities***

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

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

# STARK COUNTY, OHIO

*Management's Discussion and Analysis  
For the Year Ended December 31, 2022*

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

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

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

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

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

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

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

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

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

# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2022

## 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 2022 compared to 2021:

**Table 1**  
*Net Position*

	Governmental Activities			Business-Type Activities		
	2022	2021	Change	2022	2021	Change
<b>Assets</b>						
Current & Other Assets	\$ 471,291,371	\$ 437,749,141	\$ 33,542,230	\$ 47,060,011	\$ 44,556,163	\$ 2,503,848
Net Pension/OPEB Asset	18,410,275	10,884,414	7,525,861	979,951	571,026	408,925
Capital Assets, Net	215,468,730	214,258,690	1,210,040	156,828,452	191,046,552	(34,218,100)
<b>Total Assets</b>	<b>705,170,376</b>	<b>662,892,245</b>	<b>42,278,131</b>	<b>204,868,414</b>	<b>236,173,741</b>	<b>(31,305,327)</b>
<b>Deferred Outflows of Resources</b>						
Pension & OPEB	25,005,649	26,431,110	(1,425,461)	1,315,570	1,386,656	(71,086)
<b>Total Deferred Outflows of Resources</b>	<b>25,005,649</b>	<b>26,431,110</b>	<b>(1,425,461)</b>	<b>1,315,570</b>	<b>1,386,656</b>	<b>(71,086)</b>
<b>Liabilities</b>						
Other Liabilities	86,277,789	60,857,318	25,420,471	2,165,528	3,311,879	(1,146,351)
Long-Term Liabilities:						
Due Within One Year	8,802,324	9,331,685	(529,361)	3,100,359	4,696,128	(1,595,769)
Due In More Than One Year:						
Net Pension Liability	55,121,593	90,907,196	(35,785,603)	2,766,894	4,828,743	(2,061,849)
Other Amounts	23,862,841	23,151,100	711,741	16,559,025	48,818,581	(32,259,556)
<b>Total Liabilities</b>	<b>174,064,547</b>	<b>184,247,299</b>	<b>(10,182,752)</b>	<b>24,591,806</b>	<b>61,655,331</b>	<b>(37,063,525)</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes and Other	74,429,674	73,483,870	945,804	-	-	-
Pension & OPEB	83,584,420	75,798,320	7,786,100	4,477,067	3,927,425	549,642
<b>Total Deferred Inflows of Resources</b>	<b>158,014,094</b>	<b>149,282,190</b>	<b>8,731,904</b>	<b>4,477,067</b>	<b>3,927,425</b>	<b>549,642</b>
<b>Net Position</b>						
Net Investment in Capital Assets	196,853,708	196,417,492	436,216	137,565,237	136,819,331	745,906
Restricted for:						
Capital Projects	1,817,862	1,510,261	307,601	-	-	-
Debt Service	102,456	477,711	(375,255)	-	-	-
Special Programs	236,153,723	226,121,898	10,031,825	-	-	-
Unrestricted	(36,830,365)	(68,733,496)	31,903,131	39,549,874	35,158,310	4,391,564
<b>Total Net Position</b>	<b>\$ 398,097,384</b>	<b>\$ 355,793,866</b>	<b>\$ 42,303,518</b>	<b>\$ 177,115,111</b>	<b>\$ 171,977,641</b>	<b>\$ 5,137,470</b>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2022 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. The County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting net OPEB asset and deferred outflows related to pension and OPEB.

# STARK COUNTY, OHIO

*Management's Discussion and Analysis  
For the Year Ended December 31, 2022*

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

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

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

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

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

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

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

# STARK COUNTY, OHIO

*Management's Discussion and Analysis  
For the Year Ended December 31, 2022*

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

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

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

The County received the second round of grant funding, in the amount of \$36 million, for the American Rescue Act during 2022. These funds had not been spent by the end of the year, which caused a large increase in current and other assets for cash and investments. This unspent money also increased current liabilities for unearned revenue.

There was a pension expense decrease that was primarily due to the OPERS net pension liability as the pension plan decreased 40%, coupled by a significant change in assumptions which impacted deferred outflows of resources for OPERS. These significant reductions were mostly offset by a significant increase in OPERS deferred inflows of resources related to the net difference between projected and actual earnings on the pension plan investments related to market fluctuations.

The significant decrease to business-type capital assets and long-term liabilities is discussed within the enterprise fund analysis.

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# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2022

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 2022 and 2021.

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

	Governmental Activities			Business-Type Activities		
	2022	2021	Change	2022	2021	Change
<b>Revenues</b>						
<b>Program Revenues:</b>						
Charges for Services	\$ 36,831,409	\$ 37,634,883	\$ (803,474)	\$ 28,833,311	\$ 30,738,321	\$ (1,905,010)
Operating Grants	122,590,106	124,987,545	(2,397,439)	42,759	8,400	34,359
Capital Grants	4,615,236	4,221,364	393,872	2,722,916	1,075,661	1,647,255
<b>Total Program Revenues</b>	<b>164,036,751</b>	<b>166,843,792</b>	<b>(2,807,041)</b>	<b>31,598,986</b>	<b>31,822,382</b>	<b>(223,396)</b>
<b>General Revenues</b>						
Property Taxes	73,414,802	70,509,425	2,905,377	-	-	-
Sales Taxes	41,329,059	39,517,492	1,811,567	-	-	-
Other Local Taxes	3,711,964	3,107,660	604,304	-	-	-
Grants & Entitlements	17,748,518	13,108,297	4,640,221	-	-	-
Revenue in Lieu of Taxes	245,630	224,346	21,284	-	-	-
Investment Earnings	(7,680,099)	286,217	(7,966,316)	-	-	-
Miscellaneous	5,185,256	4,906,836	278,420	549,060	188,942	360,118
<b>Total General Revenues</b>	<b>133,955,130</b>	<b>131,660,273</b>	<b>2,294,857</b>	<b>549,060</b>	<b>188,942</b>	<b>360,118</b>
<b>Total Revenues</b>	<b>297,991,881</b>	<b>298,504,065</b>	<b>(512,184)</b>	<b>32,148,046</b>	<b>32,011,324</b>	<b>136,722</b>
<b>Program Expenses</b>						
<b>General Government</b>						
Legislative and Executive	35,968,386	25,214,023	10,754,363	-	-	-
Judicial Systems	14,635,542	9,868,294	4,767,248	-	-	-
Public Safety	38,198,927	23,863,417	14,335,510	-	-	-
Public Works	31,627,978	21,421,269	10,206,709	-	-	-
Health	77,807,157	66,330,635	11,476,522	-	-	-
Human Services	56,733,383	36,404,981	20,328,402	-	-	-
Interest and Fiscal Charges	428,410	466,893	(38,483)	-	-	-
Enterprise Operations						
Sewer	-	-	-	23,818,476	22,695,660	1,122,816
Water	-	-	-	567,968	1,234,981	(667,013)
Sheriff's Webcheck	-	-	-	67,146	21,159	45,987
<b>Total Expenses</b>	<b>255,399,783</b>	<b>183,569,512</b>	<b>71,830,271</b>	<b>24,453,590</b>	<b>23,951,800</b>	<b>501,790</b>
Special Item (See Note 2S.)	-	-	-	(2,845,566)	-	(2,845,566)
Transfers	(288,580)	(212,501)	(76,079)	288,580	212,501	76,079
<b>Total General Revenues and Transfers</b>	<b>133,666,550</b>	<b>131,447,772</b>	<b>2,218,778</b>	<b>(2,007,926)</b>	<b>401,443</b>	<b>(2,409,369)</b>
<b>Change in Net Position</b>	<b>42,303,518</b>	<b>114,722,052</b>	<b>(72,418,534)</b>	<b>5,137,470</b>	<b>8,272,025</b>	<b>(3,134,555)</b>
<b>Net Position Beginning of Year</b>	<b>355,793,866</b>	<b>241,071,814</b>	<b>114,722,052</b>	<b>171,977,641</b>	<b>163,705,616</b>	<b>8,272,025</b>
<b>Net Position End of Year</b>	<b>\$ 398,097,384</b>	<b>\$ 355,793,866</b>	<b>\$ 42,303,518</b>	<b>\$ 177,115,111</b>	<b>\$ 171,977,641</b>	<b>\$ 5,137,470</b>

## Governmental Activities

Governmental activities increased during 2022. Key elements of this change are as follows:

- Governmental expenses increased by \$72 million while revenues decreased by \$1 million.

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

The significant increase in program expenses in 2022 was the result of the negative expense reported in 2021, which was caused by the switch from reporting a net OPEB liability to a net OPEB asset.

# STARK COUNTY, OHIO

Management's Discussion and Analysis  
For the Year Ended December 31, 2022

Operating grants were the largest type of program revenue for the County. The major recipients of intergovernmental program revenues were the Board of DD - \$12 million, Public Assistance - \$31 million, the Children Services Board - \$16 million and the Mental Health and Addiction Recovery Board - \$25 million. Direct charges to users of governmental services, another type of program revenue, made up \$37 million of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues account for \$73 million of total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$33 million, the Children Services Board - \$12 million, the Mental Health and Addiction Recovery Board - \$7 million, Emergency Services - \$1 million and the General Fund - \$20 million.

Charges for services remained the main source of revenue, for Business-type activities, at 90 percent. Business-type activities reported a \$2.8 million special item (see Note 2S).

## 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 \$23 million of the County's total fund balance constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending. The following are the County's major funds:

	<i>Fund Balance</i>	<i>Fund Balance</i>	<i>Increase</i>
	<u>12/31/2022</u>	<u>12/31/2021</u>	<u>(Decrease)</u>
<i>General Fund</i>	\$ 34,840,622	\$ 38,045,495	\$ (3,204,873)
<i>Developmental Disabilities</i>	61,832,714	61,250,617	582,097
<i>Mental Health</i>	17,372,287	16,643,130	729,157
<i>Children's Services</i>	29,932,709	28,234,282	1,698,427
<i>Public Assistance</i>	6,142,312	5,571,245	571,067
<i>Justice System Sales Tax</i>	33,689,767	31,929,596	1,760,171

The General fund saw an increase in revenue from property taxes and intergovernmental revenue. Stark County had its triannual update in 2021, which led to \$2.6 million in additional property tax revenue in 2022. A one-time Board of Elections primary election grant and continued growth in local government funding and casino tax revenue helped boost intergovernmental revenue. The main cause for the overall decrease in the General fund balance was due to investment income deficits due to rising inflation coupled with an increase in legislative and executive spending. A main part of that increase in spending was due to the Stark County Commissioners' providing the Stark County Port Authority \$5 million to help finance a revolving loan fund for economic development during 2022.

# **STARK COUNTY, OHIO**

*Management's Discussion and Analysis  
For the Year Ended December 31, 2022*

The Stark Board of Developmental Disabilities (DD) fund saw a decrease in the intergovernmental revenue line item due to a cost report settlement reimbursement of over \$3 million that was not available in 2022. The reimbursement is passed through the Ohio Department of Developmental Disabilities every two years. Fortunately, spending was cut further than that loss in revenue, which led to the slight increase in the fund balance in 2022.

The Mental Health and Addiction Recovery Board had an increase in revenue and spending. This is from increased utilization related to inpatient hospital services and contracted agencies that provide direct service in the County.

The Children Services fund received a one-time \$5.7 million match for being part of the Protect Ohio waiver program during 2021 that was not available to the fund in 2022. The absence of this grant led to a \$4.5 million reduction in revenue in 2022. Expenditures were also slightly higher in 2022, but due to the large beginning year fund balance from the previous year, the fund saw an increase in its balance in 2022.

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

The Justice System Sales Tax (JSST) revenues rose by \$2 million as consumer spending continued to rise in 2022. Expenditures increased in the personal services line item due to a CARES Act reimbursement received in 2021 to close out the grant fund. That reimbursement was not received in 2022.

There were no significant changes to discuss in regard to the ARP fund. There has been no fund balance in 2021 or 2022, which is why the fund is not listed within the table on the previous page.

## ***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 \$38 million, which is a \$4.0 million increase from 2021. The sewer fund continued a strong operational performance with an increase of \$6.0 million in operations during 2022. This was partially offset by the special item adjustment of \$2.8 million (see Note 2S) mainly due to the forgiveness of all Canton City OWDA intergovernmental loan obligation in 2022. The obligation to pay a portion of these outstanding loans no longer existed after a new agreement between the County and the City of Canton replaced the previous agreement. The new, fee-based agreement for sewer rights became effective on January 1, 2022.

It is important to note the significant reduction in Depreciable Capital Assets and the long-term Intergovernmental Loans Payable on the Statement of Net Position due to the abovementioned adjustment.

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

Actual revenues and other financing sources were \$8 million more than final budgeted revenues and other financing sources. Homestead and rollback fees came in much higher than expected. Conveyance and recording fees continued to outpace estimates for the third year in a row. All of these are indicators show a continued existence of a strong real estate market in 2022.

Actual expenditures were \$5 million less than final budgeted expenditures. \$1.0 million was saved in personal services while the remaining \$4 million in expected purchased services, capital purchases and discretionary expenditures were rebudgeted in the subsequent year strictly due to timing.



# STARK COUNTY, OHIO

*Management's Discussion and Analysis  
For the Year Ended December 31, 2022*

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### **Capital Assets**

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

- The Engineer's 2022 paving projects included asphalt resurfacing for Beech Street, Dueber Avenue, Fohl Street, Navarre Road and Sherman Church Avenue. 63 miles of roadway received resurfacing or chip and seal as part of the Engineer's annual maintenance of County roads during 2022. The Kenyon Avenue Bridge, the Price Street Bridge and the Faircrest Bridge were all replaced during 2022. The Hills & Dales Storm Sewer was also completed in 2022.
- In the County Office Building, the Commissioners' office renovation was completed on the 2<sup>nd</sup> floor. The elevator renovation project was also completed during 2022. Three main elevators were completely renovated and have access from the ground level to all six floors of the building.
- The Coroner's office renovation was completed since the department's move to Cleveland Avenue where the old Stark Developmental Disability Board's Higgins School once resided. The completed project cost was \$1,390,465.
- The Sanitary Engineer's department completed a local project that provided Canton Township with local sewer service provided by the Stark County Metropolitan Sewer District for the first time. This project was funded by the Coronavirus State and Local Fiscal Recovery fund, which was created by the American Rescue Act passed in 2021. The same funding allowed for the completion of the Casern and Mogadore Avenue Waterlines project since the project met the criteria for supporting vital wastewater infrastructure. The total amount spent for both projects was \$3,179,488.

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

### **Debt**

Outstanding debt for the governmental activities decreased from \$17,996,236 to \$17,704,668 due to principal payments made in the current year. It is important to note that there were two new OPWC loan issues that totaled \$1,456,702 made to the Stark County Engineer. Business type activities outstanding debt decreased from \$52,843,979 to \$18,921,297. This decrease was due to a \$30,749,998 adjustment to account for no longer being obligated to pay a portion of the City of Canton's OWDA loan debt. The original agreement with the City ended and was replaced with a new, fee-based agreement on January 1, 2022. Detailed information about the County's long-term liabilities is presented in Notes 16 and 17 to the basic financial statements.

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

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



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# Stark County, Ohio

## Statement of Net Position

December 31, 2022

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Stark County	
				Land Reutilization Corporation	Stark County Port Authority
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 300,887,823	\$ 40,315,508	\$ 341,203,331	\$ 3,659,766	\$ 1,501,670
Cash and Cash Equivalents in Segregated Accounts	656,112	435,369	1,091,481	-	572,712
Cash and Cash Equivalents with Fiscal Agents	679,850	-	679,850	-	-
Cash and Cash Equivalents with Escrow Agents	381,711	175,281	556,992	-	-
Accounts Receivable	2,090,519	6,018,236	8,108,755	-	-
Intergovernmental Receivable	61,462,502	-	61,462,502	215,000	-
Taxes Receivable	86,566,645	-	86,566,645	-	-
Sales Taxes Receivable	9,720,639	-	9,720,639	-	-
Revenue in Lieu of Taxes Receivable	241,577	-	241,577	-	-
Special Assessments Receivable	1,370,037	38,041	1,408,078	-	-
Loans Receivable	2,793,348	-	2,793,348	-	173,690,667
Internal Balances	8,593	(8,593)	-	-	-
Prepaid Items	1,624,214	81,918	1,706,132	18,534	-
Materials and Supplies Inventory	2,188,743	4,251	2,192,994	-	-
Accrued Interest Receivable	619,058	-	619,058	-	-
Assets Held for Resale	-	-	-	596,300	-
Net OPEB Asset	18,410,275	979,951	19,390,226	-	-
Land and Construction in Progress	31,259,807	5,679,559	36,939,366	-	-
Depreciable Capital Assets, Net	184,208,923	151,148,893	335,357,816	-	-
<i>Total Assets</i>	<u>705,170,376</u>	<u>204,868,414</u>	<u>910,038,790</u>	<u>4,489,600</u>	<u>175,765,049</u>
<b>Deferred Outflows of Resources</b>					
Pension	23,720,774	1,247,446	24,968,220	-	-
OPEB	1,284,875	68,124	1,352,999	-	-
<i>Total Deferred Outflows of Resources</i>	<u>25,005,649</u>	<u>1,315,570</u>	<u>26,321,219</u>	<u>-</u>	<u>-</u>
<b>Liabilities</b>					
Accounts Payable	4,599,194	56,859	4,656,053	17,167	-
Accrued Wages	6,210,521	325,392	6,535,913	-	-
Contracts Payable	2,312,936	341,918	2,654,854	-	-
Retainage Payable	381,711	175,281	556,992	-	-
Payroll Withholdings Payable	58,871	-	58,871	-	-
Intergovernmental Payable	2,874,181	1,229,771	4,103,952	103,908	-
Accrued Interest Payable	-	36,307	36,307	-	-
Matured Compensated Absences Payable	129,792	-	129,792	-	-
Loans Payable	-	-	-	-	173,805,851
Unearned Revenue	69,710,583	-	69,710,583	-	-
Due Within One Year	8,802,324	3,100,359	11,902,683	-	-
Due In More Than One Year:					
Net Pension Liability	55,121,593	2,766,894	57,888,487	-	-
Other Amounts Due in More Than One Year	23,862,841	16,559,025	40,421,866	-	-
<i>Total Liabilities</i>	<u>174,064,547</u>	<u>24,591,806</u>	<u>198,656,353</u>	<u>121,075</u>	<u>173,805,851</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	74,188,097	-	74,188,097	-	-
Pension	64,416,085	3,451,713	67,867,798	-	-
OPEB	19,168,335	1,025,354	20,193,689	-	-
Revenue in Lieu of Taxes	241,577	-	241,577	-	-
<i>Total Deferred Inflows of Resources</i>	<u>158,014,094</u>	<u>4,477,067</u>	<u>162,491,161</u>	<u>-</u>	<u>-</u>
<b>Net Position</b>					
Net Investment in Capital Assets	196,853,708	137,565,237	334,418,945	-	-
Restricted for:					
Debt Service	102,456	-	102,456	-	-
Capital Projects	1,817,862	-	1,817,862	-	-
Road and Bridge Repair and Maintenance	17,651,526	-	17,651,526	-	-
Real Estate Assessment	3,473,226	-	3,473,226	-	-
Community Development	7,462,473	-	7,462,473	-	-
Public Safety	48,518,569	-	48,518,569	-	-
Health and Human Services	148,375,306	-	148,375,306	-	-
Special Programs	9,869,404	-	9,869,404	-	-
Other Purposes	803,219	-	803,219	-	900,252
Unrestricted	(36,830,365)	39,549,874	2,719,509	4,368,525	1,058,946
<i>Total Net Position</i>	<u>\$ 398,097,384</u>	<u>\$ 177,115,111</u>	<u>\$ 575,212,495</u>	<u>\$ 4,368,525</u>	<u>\$ 1,959,198</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Activities

For the Year Ended December 31, 2022

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$ 35,968,386	\$ 20,624,855	\$ -	\$ -
Judicial Systems	14,635,542	5,595,250	331,821	-
Public Safety	38,198,927	6,904,787	8,986,963	-
Public Works	31,627,978	293,734	19,432,184	4,615,236
Health	77,807,157	2,093,171	36,934,649	-
Human Services	56,733,383	1,319,612	56,904,489	-
Interest and Fiscal Charges	428,410	-	-	-
<i>Total Governmental Activities</i>	<u>255,399,783</u>	<u>36,831,409</u>	<u>122,590,106</u>	<u>4,615,236</u>
<b>Business-Type Activities</b>				
Sewer	23,818,476	27,952,400	-	2,722,916
Water	567,968	857,915	-	-
Sheriff's Webcheck	67,146	22,996	42,759	-
<i>Total Business-Type Activities</i>	<u>24,453,590</u>	<u>28,833,311</u>	<u>42,759</u>	<u>2,722,916</u>
<b>Component Unit</b>				
Stark County Land Reutilization Corporation	1,153,844	-	278,147	-
Stark County Port Authority	2,910,313	96,130	3,259,590	-
<i>Total Component Units</i>	<u>4,064,157</u>	<u>96,130</u>	<u>3,537,737</u>	<u>-</u>
<i>Total</i>	<u>\$ 283,917,530</u>	<u>\$ 65,760,850</u>	<u>\$ 126,170,602</u>	<u>\$ 7,338,152</u>

### General Revenues

Property Taxes Levied for:

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

Sales Taxes

Other Local Taxes

Grants and Entitlements not Restricted to Specific Programs

Contributions and Donations

Revenue in Lieu of Taxes

Investment Earnings

Miscellaneous

*Total General Revenues*

Special Item (See Note 2S.)

Transfers

*Total General Revenues, Special Item and Transfers*

*Change in Net Position*

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Stark County Land Reutilization Corporation	Stark County Port Authority
\$ (15,343,531)	\$ -	\$ (15,343,531)	\$ -	\$ -
(8,708,471)	-	(8,708,471)	-	-
(22,307,177)	-	(22,307,177)	-	-
(7,286,824)	-	(7,286,824)	-	-
(38,779,337)	-	(38,779,337)	-	-
1,490,718	-	1,490,718	-	-
(428,410)	-	(428,410)	-	-
<u>(91,363,032)</u>	<u>-</u>	<u>(91,363,032)</u>	<u>-</u>	<u>-</u>
-	6,856,840	6,856,840	-	-
-	289,947	289,947	-	-
-	(1,391)	(1,391)	-	-
-	<u>7,145,396</u>	<u>7,145,396</u>	-	-
-	-	-	(875,697)	-
-	-	-	-	445,407
-	-	-	(875,697)	445,407
<u>(91,363,032)</u>	<u>7,145,396</u>	<u>(84,217,636)</u>	<u>(875,697)</u>	<u>445,407</u>
20,092,207	-	20,092,207	-	-
33,778,375	-	33,778,375	-	-
611,885	-	611,885	-	-
6,695,128	-	6,695,128	-	-
12,237,207	-	12,237,207	-	-
41,329,059	-	41,329,059	-	-
3,711,964	-	3,711,964	-	-
17,748,518	-	17,748,518	835,192	-
-	-	-	525,432	-
245,630	-	245,630	-	-
(7,680,099)	-	(7,680,099)	42,106	12,166
5,185,256	549,060	5,734,316	128,418	2,924
<u>133,955,130</u>	<u>549,060</u>	<u>134,504,190</u>	<u>1,531,148</u>	<u>15,090</u>
-	(2,845,566)	(2,845,566)	-	-
(288,580)	288,580	-	-	-
<u>133,666,550</u>	<u>(2,007,926)</u>	<u>131,658,624</u>	<u>1,531,148</u>	<u>15,090</u>
42,303,518	5,137,470	47,440,988	655,451	460,497
<u>355,793,866</u>	<u>171,977,641</u>	<u>527,771,507</u>	<u>3,713,074</u>	<u>1,498,701</u>
<u>\$ 398,097,384</u>	<u>\$ 177,115,111</u>	<u>\$ 575,212,495</u>	<u>\$ 4,368,525</u>	<u>\$ 1,959,198</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Balance Sheet

### Governmental Funds

December 31, 2022

	General	Board of Developmental Disabilities	Mental Health	Children's Services
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 34,002,397	\$ 61,822,152	\$ 14,299,122	\$ 30,684,974
Cash and Investments in Segregated Accounts	-	-	-	30,651
Cash and Investments with Fiscal Agents	-	679,850	-	-
Cash and Investments with Escrow Agents	7,394	-	-	-
Accounts Receivable	542,866	20,705	1,132,051	115,636
Intergovernmental Receivable	5,616,597	4,292,997	7,565,223	3,667,224
Taxes Receivable	23,587,668	40,145,089	8,003,128	13,262,083
Sales Taxes Receivable	-	-	-	-
Special Assessments Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Interfund Receivable	-	-	-	-
Accrued Interest Receivable	619,058	-	-	-
Prepaid Items	511,001	216,078	94,168	93,195
Materials and Supplies Inventory	317,130	168,027	3,423	-
Revenue in Lieu of Taxes Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 65,204,111</u>	<u>\$ 107,344,898</u>	<u>\$ 31,097,115</u>	<u>\$ 47,853,763</u>
<b>Liabilities</b>				
Accounts Payable	\$ 963,357	\$ 145,368	\$ 448,900	\$ 571,926
Accrued Wages	1,474,657	1,035,972	220,823	253,975
Contracts Payable	-	52,990	-	-
Retainage Payable	7,394	-	-	-
Payroll Withholdings Payable	58,871	-	-	-
Intergovernmental Payable	408,776	630,946	1,097,941	38,089
Interfund Payable	-	-	-	-
Matured Compensated Absences Payable	41,944	12,072	1,928	63,914
Unearned Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>2,954,999</u>	<u>1,877,348</u>	<u>1,769,592</u>	<u>927,904</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	20,507,930	34,726,423	6,893,011	11,395,974
Revenue in Lieu of Taxes	-	-	-	-
Unavailable Revenue	6,900,560	8,908,413	5,062,225	5,597,176
<i>Total Deferred Inflows of Resources</i>	<u>27,408,490</u>	<u>43,634,836</u>	<u>11,955,236</u>	<u>16,993,150</u>
<b>Fund Balances</b>				
Nonspendable	3,144,782	384,105	97,591	93,195
Restricted	-	61,448,609	17,274,696	29,839,514
Committed	5,590,295	-	-	-
Assigned	3,502,243	-	-	-
Unassigned	22,603,302	-	-	-
<i>Total Fund Balance</i>	<u>34,840,622</u>	<u>61,832,714</u>	<u>17,372,287</u>	<u>29,932,709</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 65,204,111</u>	<u>\$ 107,344,898</u>	<u>\$ 31,097,115</u>	<u>\$ 47,853,763</u>

See accompanying notes to the basic financial statements.

Public Assistance	Justice System Sales Tax	ARP State and Local LFR	Other Governmental Funds	Total Governmental Funds
\$ 2,915,120	\$ 28,539,054	\$ 68,925,422	\$ 52,001,242	\$ 293,189,483
-	625,461	-	-	656,112
-	-	-	-	679,850
-	-	-	374,317	381,711
46,968	-	-	209,859	2,068,085
23,750,726	-	-	16,560,040	61,452,807
-	-	-	1,568,677	86,566,645
-	9,720,639	-	-	9,720,639
-	-	-	1,370,037	1,370,037
-	-	-	2,793,348	2,793,348
-	-	-	136,449	136,449
-	-	-	-	619,058
11,231	84,751	-	103,524	1,113,948
101,872	370,589	-	1,227,702	2,188,743
-	-	-	241,577	241,577
<u>\$ 26,825,917</u>	<u>\$ 39,340,494</u>	<u>\$ 68,925,422</u>	<u>\$ 76,586,772</u>	<u>\$ 463,178,492</u>
\$ 773,536	\$ 356,021	\$ -	\$ 1,323,840	\$ 4,582,948
1,280,975	1,136,179	-	793,573	6,196,154
-	383,627	-	1,876,319	2,312,936
-	-	-	374,317	381,711
-	-	-	-	58,871
218,380	227,731	-	249,865	2,871,728
-	-	-	127,856	127,856
3,088	6,846	-	-	129,792
-	-	68,925,422	785,161	69,710,583
<u>2,275,979</u>	<u>2,110,404</u>	<u>68,925,422</u>	<u>5,530,931</u>	<u>86,372,579</u>
-	-	-	664,759	74,188,097
-	-	-	241,577	241,577
<u>18,407,626</u>	<u>3,540,323</u>	<u>-</u>	<u>13,471,040</u>	<u>61,887,363</u>
<u>18,407,626</u>	<u>3,540,323</u>	<u>-</u>	<u>14,377,376</u>	<u>136,317,037</u>
113,103	455,340	-	1,331,226	5,619,342
6,029,209	33,234,427	-	39,836,340	187,662,795
-	-	-	15,522,657	21,112,952
-	-	-	6,775	3,509,018
-	-	-	(18,533)	22,584,769
<u>6,142,312</u>	<u>33,689,767</u>	<u>-</u>	<u>56,678,465</u>	<u>240,488,876</u>
<u>\$ 26,825,917</u>	<u>\$ 39,340,494</u>	<u>\$ 68,925,422</u>	<u>\$ 76,586,772</u>	<u>\$ 463,178,492</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities December 31, 2022

<b>Total Governmental Fund Balances</b>		\$ 240,488,876
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		215,468,730
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Special Assessments Receivable	\$ 1,370,037	
Property Taxes Receivable	12,969,958	
Sales Tax Receivable	3,540,323	
Accounts Receivable	119,860	
Intergovernmental Receivable	<u>43,887,185</u>	61,887,363
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets, liabilities, deferred outflows/inflows of resources of the internal service fund are included in governmental activities in the statement of net position.		6,088,849
The net pension liability and net OPEB (asset)/liability are not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset *	18,372,585	
Deferred Outflows - Pension *	23,672,802	
Deferred Outflows - OPEB *	1,282,281	
Net Pension Liability *	(55,015,173)	
Deferred Inflows - Pension *	(64,283,433)	
Deferred Inflows - OPEB *	<u>(19,128,907)</u>	(95,099,845)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
Compensated Absences *	(13,031,921)	
Special Assessment Bonds	(1,110,522)	
General Obligation Bonds	(10,585,000)	
OPWC Loans	<u>(6,009,146)</u>	<u>(30,736,589)</u>
<i>Net Position of Governmental Activities</i>		<u>\$ 398,097,384</u>

\*Net of Internal Service





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# Stark County, Ohio

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

### Governmental Funds

For the Year Ended December 31, 2022

	General	Board of Developmental Disabilities	Mental Health	Children's Services
<b>Revenues</b>				
Property Taxes	\$ 19,550,018	\$ 33,257,918	\$ 6,592,010	\$ 11,902,150
Sales and Use Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-
Special Assessments	-	-	-	-
Charges for Services	23,921,537	1,164,423	-	1,314,407
Licenses and Permits	43,903	-	-	-
Fines and Forfeitures	338,604	-	-	-
Intergovernmental	14,690,125	15,704,188	25,367,260	15,152,438
Interest	(7,680,379)	-	-	-
Rent	658,115	-	-	-
Other	1,186,593	1,394,513	358,360	248,133
<i>Total Revenues</i>	<u>52,708,516</u>	<u>51,521,042</u>	<u>32,317,630</u>	<u>28,617,128</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	24,731,267	-	-	-
Judicial Systems	14,965,687	-	-	-
Public Safety	7,674,043	-	-	-
Public Works	-	-	-	-
Health	22,287	50,938,945	31,588,473	-
Human Services	1,987,466	-	-	26,918,701
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>49,380,750</u>	<u>50,938,945</u>	<u>31,588,473</u>	<u>26,918,701</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,327,766</u>	<u>582,097</u>	<u>729,157</u>	<u>1,698,427</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	23,361	-	-	-
Issuance of OPWC Loans	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(6,556,000)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(6,532,639)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(3,204,873)	582,097	729,157	1,698,427
<i>Fund Balances Beginning of Year</i>	<u>38,045,495</u>	<u>61,250,617</u>	<u>16,643,130</u>	<u>28,234,282</u>
<i>Fund Balances End of Year</i>	<u>\$ 34,840,622</u>	<u>\$ 61,832,714</u>	<u>\$ 17,372,287</u>	<u>\$ 29,932,709</u>

See accompanying notes to the basic financial statements.

Public Assistance	Justice System Sales Tax	ARP State and Local LFR	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 636,395	\$ 71,938,491
-	37,123,224	-	4,108,845	41,232,069
-	-	-	3,711,964	3,711,964
-	-	-	245,630	245,630
-	-	-	388,627	388,627
5,205	123,808	-	8,349,286	34,878,666
-	-	-	317,703	361,606
-	8,317	-	586,101	933,022
25,188,562	1,417	3,060,450	42,960,700	142,125,140
-	-	60,372	7,885	(7,612,122)
-	-	-	-	658,115
1,069,800	386,937	-	544,747	5,189,083
<u>26,263,567</u>	<u>37,643,703</u>	<u>3,120,822</u>	<u>61,857,883</u>	<u>294,050,291</u>
-	3,880,889	9,500	8,998,306	37,619,962
-	1,177,402	-	2,672,941	18,816,030
-	30,825,241	3,744	8,903,066	47,406,094
-	-	3,107,578	25,030,044	28,137,622
-	-	-	665,664	83,215,369
25,692,500	-	-	9,612,148	64,210,815
-	-	-	8,745,776	8,745,776
-	-	-	1,748,270	1,748,270
-	-	-	428,410	428,410
<u>25,692,500</u>	<u>35,883,532</u>	<u>3,120,822</u>	<u>66,804,625</u>	<u>290,328,348</u>
571,067	1,760,171	-	(4,946,742)	3,721,943
-	-	-	179,270	202,631
-	-	-	1,456,702	1,456,702
-	-	-	6,556,000	6,556,000
-	-	-	-	(6,556,000)
-	-	-	8,191,972	1,659,333
571,067	1,760,171	-	3,245,230	5,381,276
<u>5,571,245</u>	<u>31,929,596</u>	<u>-</u>	<u>53,433,235</u>	<u>235,107,600</u>
<u>\$ 6,142,312</u>	<u>\$ 33,689,767</u>	<u>\$ -</u>	<u>\$ 56,678,465</u>	<u>\$ 240,488,876</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended December 31, 2022

<b>Net Change in Fund Balances - Total Governmental Funds</b>		\$ 5,381,276
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions	\$ 18,585,310	
Current Year Depreciation	<u>(16,874,873)</u>	1,710,437
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.		(500,397)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Special Assessments Receivable	(388,627)	
Property Taxes Receivable	1,476,311	
Sales Tax Receivable	96,990	
Accounts Receivable	116,033	
Intergovernmental Receivable	<u>2,640,883</u>	3,941,590
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General Obligation Bonds	1,190,000	
Special Assessment Bonds	307,018	
OPWC Loans	<u>251,252</u>	1,748,270
Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		
OPWC Loans		(1,456,702)
Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		12,190,584
Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
Pension	7,500,359	
OPEB	<u>14,290,372</u>	21,790,731
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		(1,486,939)
Some expenses reported in the statement of activities, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated Absences *		<u>(1,015,332)</u>
<i>Change in Net Position of Governmental Activities</i>		<u>\$ 42,303,518</u>

\*Net of Internal Service Fund portion of \$(12,793).

See accompanying notes to the basic financial statements.

# Stark County, Ohio

Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Budget Basis) - General Fund  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 19,100,000	\$ 19,100,000	\$ 19,550,018	\$ 450,018
Charges for Services	12,065,000	12,065,000	15,274,131	3,209,131
Licenses and Permits	38,000	38,000	47,048	9,048
Fines and Forfeitures	400,000	400,000	321,485	(78,515)
Intergovernmental	10,760,000	10,760,000	13,857,210	3,097,210
Investment Income	1,300,000	1,300,000	2,325,591	1,025,591
Rent	400,000	400,000	658,115	258,115
Miscellaneous	500,000	500,000	654,750	154,750
<i>Total Revenues</i>	<u>44,563,000</u>	<u>44,563,000</u>	<u>52,688,348</u>	<u>8,125,348</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	23,543,967	32,068,297	27,387,890	4,680,407
Judicial Systems	12,964,658	13,028,656	12,618,376	410,280
Public Safety	1,281,328	1,281,329	1,134,681	146,648
Human Services	2,413,799	2,413,798	2,236,428	177,370
<i>Total Expenditures</i>	<u>40,203,752</u>	<u>48,792,080</u>	<u>43,377,375</u>	<u>5,414,705</u>
<i>Excess (Deficiency) of Receipts Over (Under) Expenditures</i>	<u>4,359,248</u>	<u>(4,229,080)</u>	<u>9,310,973</u>	<u>13,540,053</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	23,361	23,361
Transfers Out	(1,556,000)	(6,556,000)	(6,556,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,556,000)</u>	<u>(6,556,000)</u>	<u>(6,532,639)</u>	<u>23,361</u>
<i>Net Change in Fund Balance</i>	2,803,248	(10,785,080)	2,778,334	13,563,414
<i>Fund Balance Beginning of Year</i>	23,144,138	23,144,138	23,144,138	-
Prior Year Encumbrances Appropriated	3,432,451	3,432,451	3,432,451	-
<i>Fund Balance End of Year</i>	<u>\$ 29,379,837</u>	<u>\$ 15,791,509</u>	<u>\$ 29,354,923</u>	<u>\$ 13,563,414</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

Statement of Revenues, Expenditures and Changes in

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

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 36,773,792	\$ 36,773,792	\$ 33,257,918	\$ (3,515,874)
Charges for Services	927,300	927,300	1,187,468	260,168
Intergovernmental	9,939,740	9,939,740	15,323,965	5,384,225
Miscellaneous	1,512,482	1,512,482	1,403,737	(108,745)
<i>Total Revenues</i>	<u>49,153,314</u>	<u>49,153,314</u>	<u>51,173,088</u>	<u>2,019,774</u>
<b>Expenditures</b>				
Current:				
Health	<u>56,728,738</u>	<u>56,728,736</u>	<u>51,335,338</u>	<u>5,393,398</u>
<i>Net Change in Fund Balance</i>	(7,575,424)	(7,575,422)	(162,250)	7,413,172
<i>Fund Balance Beginning of Year</i>	60,010,357	60,010,357	60,010,357	-
Prior Year Encumbrances Appropriated	<u>766,527</u>	<u>766,527</u>	<u>766,527</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 53,201,460</u>	<u>\$ 53,201,462</u>	<u>\$ 60,614,634</u>	<u>\$ 7,413,172</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

*Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Budget Basis) - Mental Health  
For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 6,505,389	\$ 6,505,389	\$ 6,592,010	\$ 86,621
Intergovernmental	22,921,407	22,921,407	24,350,052	1,428,645
Miscellaneous	796,280	796,280	360,860	(435,420)
<i>Total Revenues</i>	<u>30,223,076</u>	<u>30,223,076</u>	<u>31,302,922</u>	<u>1,079,846</u>
<b>Expenditures</b>				
Current:				
Health	<u>35,811,262</u>	<u>36,310,148</u>	<u>36,140,298</u>	<u>169,850</u>
<i>Net Change in Fund Balance</i>	(5,588,186)	(6,087,072)	(4,837,376)	1,249,696
<i>Fund Balance Beginning of Year</i>	8,355,856	8,355,856	8,355,856	-
Prior Year Encumbrances Appropriated	<u>5,851,764</u>	<u>5,851,764</u>	<u>5,851,764</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 8,619,434</u>	<u>\$ 8,120,548</u>	<u>\$ 9,370,244</u>	<u>\$ 1,249,696</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Budget Basis) - Children's Services  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$ 11,000,000	\$ 11,000,000	\$ 11,902,150	\$ 902,150
Charges for Services	1,100,000	1,100,000	1,293,070	193,070
Intergovernmental	13,636,000	13,636,000	15,203,861	1,567,861
Miscellaneous	150,000	150,000	302,259	152,259
<i>Total Revenues</i>	<u>25,886,000</u>	<u>25,886,000</u>	<u>28,701,340</u>	<u>2,815,340</u>
<b>Expenditures</b>				
Current:				
Human Services	<u>29,360,478</u>	<u>30,060,479</u>	<u>29,182,163</u>	<u>878,316</u>
<i>Net Change in Fund Balance</i>	(3,474,478)	(4,174,479)	(480,823)	3,693,656
<i>Fund Balance Beginning of Year</i>	25,806,840	25,806,840	25,806,840	-
Prior Year Encumbrances Appropriated	<u>2,665,479</u>	<u>2,665,479</u>	<u>2,665,479</u>	-
<i>Fund Balance End of Year</i>	<u>\$ 24,997,841</u>	<u>\$ 24,297,840</u>	<u>\$ 27,991,496</u>	<u>\$ 3,693,656</u>

See accompanying notes to the basic financial statements.



# Stark County, Ohio

Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Budget Basis) - Public Assistance  
For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ 5,205	\$ 5,205
Intergovernmental	36,752,000	36,752,000	35,393,376	(1,358,624)
Miscellaneous	600,000	600,000	1,038,620	438,620
<i>Total Revenues</i>	<u>37,352,000</u>	<u>37,352,000</u>	<u>36,437,201</u>	<u>(914,799)</u>
<b>Expenditures</b>				
Current:				
Human Services	39,545,818	39,545,818	38,273,885	1,271,933
<i>Net Change in Fund Balance</i>	(2,193,818)	(2,193,818)	(1,836,684)	357,134
<i>Fund Balance Beginning of Year</i>	1,168,964	1,168,964	1,168,964	-
Prior Year Encumbrances Appropriated	1,820,818	1,820,818	1,820,818	-
<i>Fund Balance End of Year</i>	<u>\$ 795,964</u>	<u>\$ 795,964</u>	<u>\$ 1,153,098</u>	<u>\$ 357,134</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

Statement of Revenues, Expenditures and Changes in

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

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Sales Taxes	\$ 32,000,000	\$ 32,000,000	\$ 36,771,918	\$ 4,771,918
Charges for Services	-	-	90,301	90,301
Intergovernmental	-	-	1,417	1,417
Miscellaneous	-	-	386,937	386,937
<i>Total Revenues</i>	<u>32,000,000</u>	<u>32,000,000</u>	<u>37,250,573</u>	<u>5,250,573</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	4,489,016	4,489,016	4,487,401	1,615
Judicial Systems	1,441,077	1,634,769	1,425,262	209,507
Public Safety	34,290,795	35,134,967	32,155,910	2,979,057
<i>Total Expenditures</i>	<u>40,220,888</u>	<u>41,258,752</u>	<u>38,068,573</u>	<u>3,190,179</u>
<i>Excess (Deficiency) of Receipts Over (Under) Expenditures</i>	<u>(8,220,888)</u>	<u>(9,258,752)</u>	<u>(818,000)</u>	<u>8,440,752</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(48,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balance</i>	<u>(8,269,488)</u>	<u>(9,258,752)</u>	<u>(818,000)</u>	<u>8,440,752</u>
<i>Fund Balance Beginning of Year</i>	<u>23,983,246</u>	<u>23,983,246</u>	<u>23,983,246</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>2,970,185</u>	<u>2,970,185</u>	<u>2,970,185</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 18,683,943</u>	<u>\$ 17,694,679</u>	<u>\$ 26,135,431</u>	<u>\$ 8,440,752</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Receipts, Disbursements and Changes in

### Fund Balance - Budget and Actual (Budget Basis) - ARP State and Local LFR

For the Year Ended December 31, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 35,992,936	\$ 35,992,936	\$ -
Investment Income	-	24,406	60,335	35,929
<i>Total Revenues</i>	<u>-</u>	<u>36,017,342</u>	<u>36,053,271</u>	<u>35,929</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	13,900	586,397	13,900	572,497
Public Safety	3,744	3,744	3,744	-
Public Works	1,383,556	3,407,578	3,107,578	300,000
<i>Total Expenditures</i>	<u>1,401,200</u>	<u>3,997,719</u>	<u>3,125,222</u>	<u>872,497</u>
<i>Net Change in Fund Balance</i>	(1,401,200)	32,019,623	32,928,049	908,426
<i>Fund Balance Beginning of Year</i>	35,979,073	35,979,073	35,979,073	-
Prior Year Encumbrances Appropriated	13,900	13,900	13,900	-
<i>Fund Balance End of Year</i>	<u>\$ 34,591,773</u>	<u>\$ 68,012,596</u>	<u>\$ 68,921,022</u>	<u>\$ 908,426</u>

See accompanying notes to the basic financial statements.

**Stark County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2022*

	Enterprise Funds			Governmental Activities
	Sewer	Other Enterprise Funds	Total	Internal Service Fund
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Investments	\$ 38,936,982	\$ 1,378,526	\$ 40,315,508	\$ 7,698,340
Cash and Investments in Segregated Accounts	435,369	-	435,369	-
Cash and Investments with Escrow Agents	175,281	-	175,281	-
Accounts Receivable	5,947,431	70,805	6,018,236	22,434
Intergovernmental Receivable	-	-	-	9,695
Special Assessments Receivable	38,041	-	38,041	-
Prepaid Items	81,918	-	81,918	510,266
Materials and Supplies Inventory	4,251	-	4,251	-
<i>Total Current Assets</i>	<u>45,619,273</u>	<u>1,449,331</u>	<u>47,068,604</u>	<u>8,240,735</u>
<i>Non-Current Assets:</i>				
Net OPEB Asset	942,261	37,690	979,951	37,690
Non-Depreciable Capital Assets	5,559,100	120,459	5,679,559	-
Depreciable Capital Assets, Net	145,558,627	5,590,266	151,148,893	-
<i>Total Non-Current Assets</i>	<u>152,059,988</u>	<u>5,748,415</u>	<u>157,808,403</u>	<u>37,690</u>
<i>Total Assets</i>	<u>197,679,261</u>	<u>7,197,746</u>	<u>204,877,007</u>	<u>8,278,425</u>
<b>Deferred Outflows of Resources</b>				
Pension	1,199,477	47,969	1,247,446	47,972
OPEB	65,496	2,628	68,124	2,594
<i>Total Deferred Outflows of Resources</i>	<u>1,264,973</u>	<u>50,597</u>	<u>1,315,570</u>	<u>50,566</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	56,859	-	56,859	16,246
Accrued Wages	315,127	10,265	325,392	14,367
Contracts Payable	341,918	-	341,918	-
Retainage Payable	175,281	-	175,281	-
Intergovernmental Payable	1,225,070	4,701	1,229,771	2,453
Accrued Interest Payable	36,307	-	36,307	-
Interfund Payable	8,593	-	8,593	-
Claims Payable	-	-	-	1,620,596
Compensated Absences Payable	233,355	8,204	241,559	14,334
Intergovernmental Loans Payable	2,045,299	-	2,045,299	-
OPWC Loans Payable	129,306	-	129,306	-
OWDA Loans Payable	310,266	-	310,266	-
General Obligation Bonds Payable	373,929	-	373,929	-
<i>Total Current Liabilities</i>	<u>5,251,310</u>	<u>23,170</u>	<u>5,274,480</u>	<u>1,667,996</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable - Net of Current Portion	479,532	16,996	496,528	29,042
Intergovernmental Loans Payable - Net of Current Portion	13,335,072	-	13,335,072	-
Claims Payable - Net of Current Portion	-	-	-	264,604
OPWC Loans Payable - Net of Current Portion	110,043	-	110,043	-
OWDA Loans Payable - Net of Current Portion	326,834	-	326,834	-
General Obligation Bonds Payable - Net of Current Portion	2,290,548	-	2,290,548	-
Net Pension Liability	2,660,475	106,419	2,766,894	106,420
<i>Total Long-Term Liabilities</i>	<u>19,202,504</u>	<u>123,415</u>	<u>19,325,919</u>	<u>400,066</u>
<i>Total Liabilities</i>	<u>24,453,814</u>	<u>146,585</u>	<u>24,600,399</u>	<u>2,068,062</u>
<b>Deferred Inflows of Resources</b>				
Pension	3,318,936	132,777	3,451,713	132,652
OPEB	985,911	39,443	1,025,354	39,428
<i>Total Deferred Inflows of Resources</i>	<u>4,304,847</u>	<u>172,220</u>	<u>4,477,067</u>	<u>172,080</u>
<b>Net Position</b>				
Net Investment in Capital Assets	131,854,512	5,710,725	137,565,237	-
Unrestricted	38,331,061	1,218,813	39,549,874	6,088,849
<i>Total Net Position</i>	<u>\$ 170,185,573</u>	<u>\$ 6,929,538</u>	<u>\$ 177,115,111</u>	<u>\$ 6,088,849</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

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

### Proprietary Funds

For the Year Ended December 31, 2022

	Enterprise		Total	Governmental
	Sewer	Other Enterprise Funds		Internal Service Fund
<b>Operating Revenues</b>				
Charges for Services	\$ 29,237,383	\$ 880,911	\$ 30,118,294	\$ 25,159,084
Other	326,581	222,479	549,060	1,394,081
<i>Total Operating Revenues</i>	<u>29,563,964</u>	<u>1,103,390</u>	<u>30,667,354</u>	<u>26,553,165</u>
<b>Operating Expenses</b>				
Personal Services	5,118,329	89,367	5,207,696	186,978
Contractual Services	11,005,974	299,642	11,305,616	2,312,477
Materials and Supplies	1,414,345	40,616	1,454,961	-
Claims	-	-	-	25,642,359
Depreciation	5,956,740	197,978	6,154,718	-
Change in Workers Compensation Estimate	-	-	-	(149,215)
Other	62,535	7,511	70,046	47,505
<i>Total Operating Expenses</i>	<u>23,557,923</u>	<u>635,114</u>	<u>24,193,037</u>	<u>28,040,104</u>
<i>Operating Income (Loss)</i>	<u>6,006,041</u>	<u>468,276</u>	<u>6,474,317</u>	<u>(1,486,939)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Intergovernmental	-	42,759	42,759	-
Interest	(260,553)	-	(260,553)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(260,553)</u>	<u>42,759</u>	<u>(217,794)</u>	<u>-</u>
<i>Income (Loss) Before Capital Contributions and Special Item</i>	<u>5,745,488</u>	<u>511,035</u>	<u>6,256,523</u>	<u>(1,486,939)</u>
Capital Contributions	1,437,933	288,580	1,726,513	-
Special Item (See Note 2S.)	(2,845,566)	-	(2,845,566)	-
<i>Change in Net Position</i>	<u>4,337,855</u>	<u>799,615</u>	<u>5,137,470</u>	<u>(1,486,939)</u>
<i>Net Position Beginning of Year</i>	<u>165,847,718</u>	<u>6,129,923</u>	<u>171,977,641</u>	<u>7,575,788</u>
<i>Net Position End of Year</i>	<u>\$ 170,185,573</u>	<u>\$ 6,929,538</u>	<u>\$ 177,115,111</u>	<u>\$ 6,088,849</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended December 31, 2022

	Enterprise Funds			Governmental
	Sewer	Other Enterprise Funds	Total	Internal Service Fund
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$ 29,491,529	\$ 884,365	\$ 30,375,894	\$ -
Cash Received from Interfund Services Provided	-	-	-	25,159,084
Cash Received from Other Operating Receipts	333,145	222,479	555,624	1,446,271
Cash Received for Special Assessments	79,830	-	79,830	-
Cash Payments to Suppliers for Goods and Services	(1,453,761)	(40,616)	(1,494,377)	-
Cash Payments to Employees for Services and Benefits	(6,785,005)	(157,356)	(6,942,361)	(291,520)
Cash Payments for Contractual Services	(11,330,012)	(369,580)	(11,699,592)	(2,549,336)
Cash Payments for Claims	-	-	-	(26,047,322)
Other Cash Payments	(81,101)	(7,549)	(88,650)	(47,505)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>10,254,625</u>	<u>531,743</u>	<u>10,786,368</u>	<u>(2,330,328)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Intergovernmental Revenue	-	42,759	42,759	-
Advances Out	(728)	-	(728)	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(728)</u>	<u>42,759</u>	<u>42,031</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Grants	249,999	-	249,999	-
Payment for Capital Acquisitions	(4,745,201)	(345,158)	(5,090,359)	-
Principal Payments on Debt	(2,795,923)	-	(2,795,923)	-
Interest Payments on Debt	(285,634)	-	(285,634)	-
<i>Net Cash (Used for) Capital and Related Financing Activities</i>	<u>(7,576,759)</u>	<u>(345,158)</u>	<u>(7,921,917)</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	2,677,138	229,344	2,906,482	(2,330,328)
<i>Cash and Investments Beginning of Year</i>	36,695,213	1,149,182	37,844,395	10,028,668
<i>Cash and Investments End of Year</i>	<u>\$ 39,372,351</u>	<u>\$ 1,378,526</u>	<u>\$ 40,750,877</u>	<u>\$ 7,698,340</u>

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

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

Operating Income (Loss)	\$ 6,006,041	\$ 468,276	\$ 6,474,317	\$ (1,486,939)
Adjustments:				
Depreciation	5,956,740	197,978	6,154,718	-
(Increase) Decrease in Assets and Deferred Outflows:				
Loss on Disposal of Capital Assets	(376,761)	-	(376,761)	-
Accounts Receivable	340,711	3,454	344,165	52,623
Intergovernmental Receivable	-	-	-	(433)
Prepaid Items	29,635	-	29,635	(47,189)
Materials and Supplies Inventory	(298)	-	(298)	-
Special Assessments Receivable	(171)	-	(171)	-
Net OPEB Asset	(393,198)	(15,727)	(408,925)	(15,728)
Deferred Outflows - Pension/OPEB	67,737	3,349	71,086	2,648
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(229,212)	(72,814)	(302,026)	(179,131)
Accrued Wages	40,670	933	41,603	1,065
Intergovernmental Payable	200,883	2,991	203,874	(10,352)
Claims Payable	-	-	-	(554,178)
Compensated Absences Payable	65,943	1,415	67,358	12,794
Deferred Inflows - Pension/OPEB	528,452	21,190	549,642	(26,208)
Net Pension Liability	(1,982,547)	(79,302)	(2,061,849)	(79,300)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 10,254,625</u>	<u>\$ 531,743</u>	<u>\$ 10,786,368</u>	<u>\$ (2,330,328)</u>

### Noncash Capital Financing Activities:

The County purchased \$341,918 and \$1,091,905 of capital assets on account in the Sewer fund in 2022 and 2021 respectively.

The County purchased \$291,334 of capital assets on account in the Water fund in 2021.

Developers donated capital assets in the amount of \$1,187,934 to the Sewer fund in 2022.

The governmental funds donated capital assets in the amount of \$288,580 to the Water fund in 2022.

\$30,749,998 of intergovernmental loans payable (Canton) and \$376,861 of intergovernmental loans payable (Massillon) were forgiven in the Sewer fund in 2022.

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Fiduciary Net Position

### Fiduciary Funds

December 31, 2022

	Private Purpose Trust	Custodial
<b>Assets</b>		
Equity in Pooled Cash and Investments	\$ 127,640	\$ 34,868,317
Cash and Investments in Segregated Accounts	-	2,754,910
Intergovernmental Receivable	-	14,880,681
Taxes Receivable	-	532,191,292
Special Assessments Receivable	-	15,811,112
<i>Total Assets</i>	<u>127,640</u>	<u>600,506,312</u>
<b>Liabilities</b>		
Accounts Payable	-	138,539
Intergovernmental Payable	-	36,974,184
<i>Total Liabilities</i>	<u>-</u>	<u>37,112,723</u>
<b>Deferred Inflows of Resources</b>		
Property Taxes Levied for the Next Year	-	462,033,061
<b>Net Position</b>		
Held in Trust for Private Purposes	127,640	-
Restricted Net Position for Individuals, Organizations & Other Governments	-	101,360,528
<i>Total Net Position</i>	<u>\$ 127,640</u>	<u>\$ 101,360,528</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, 2022

	Private Purpose Trust	Custodial Funds
<b>Additions</b>		
Intergovernmental	\$ -	\$ 32,928,211
Amounts Received as Fiscal Agent	-	37,036,184
Licenses, Permits & Fees for Other Governments	-	65,816,008
Fines & Forfeitures for Other Governments	-	5,457,382
Property Tax Collections for Other Governments	-	444,628,030
Special Assessment Collections for Other Governments	-	5,441,407
Sheriff Sale Collections for Other Governments	-	6,417,715
Amounts Received for Others	-	2,845,583
Other	-	1,343,946
<i>Total Additions</i>	-	601,914,466
<b>Deductions</b>		
Distributions as Fiscal Agent	-	36,765,012
Distributions of State Funds to Other Governments	-	32,307,029
Licenses, Permits & Fees Distributions to Other Governments	-	65,832,212
Fines & Forfeitures Distributions to Other Governments	-	5,930,919
Property Tax Distributions to Other Governments	-	432,399,541
Special Assessment Distributions to Other Governments	-	4,777,074
Sheriff Sale Distributions to Other Governments	-	7,219,525
Other Distributions	-	3,819,485
<i>Total Deductions</i>	-	589,050,797
<i>Change in Net Position</i>	-	12,863,669
<i>Net Position Beginning of Year</i>	127,640	88,496,859
<i>Net Position End of Year</i>	\$ 127,640	\$ 101,360,528

See accompanying notes to the basic financial statements.



# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

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

### ***Reporting Entity***

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

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

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

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

***Discretely Presented Component Units*** The component unit column in the basic financial statements identifies the financial data of the County's component units: the Stark County Port Authority and the Stark County Land Reutilization Corporation. These organizations are presented in Notes 21 and 22 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County. The Stark County Transportation Improvement District ("District") was developed in 1997. The District also qualifies as a discretely presented component unit, however has not been presented in the financial statements or note disclosures as it is considered immaterial.

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

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

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

**Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District)** The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2022, the District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District.

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

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

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

## **Related Organizations**

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

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

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

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

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

### **A. Basis of Presentation**

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

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

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2022*

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

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

## **B. Fund Accounting**

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

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

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

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

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

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

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

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

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

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

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

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

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

## ***C. Measurement Focus***

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

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

## ***D. Basis of Accounting***

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

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

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

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

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



# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, 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, 2022, but which were levied to finance 2023 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 11 and 12).

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

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

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

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

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

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

## ***F. Cash and Investments***

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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 2022, 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 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Following Ohio statutes, the County has by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during 2022 amounted to \$(7,680,379), which includes \$(616,452) 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, 2022, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which services are consumed.

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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:

<u>Description</u>	<u>Governmental Activities Estimated Lives</u>	<u>Business-Type Activities Estimated Lives</u>
<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.

## ***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, 2022

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

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

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

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

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

## **N. Fund Balances**

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

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

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

**Committed** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance or resolution, as both are equally binding) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or changes the specified use by taking the same type of action (ordinance or resolution, as both are equally binding) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

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

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

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

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

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

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

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

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

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, 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, 2022*

### ***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. During 2022, the County entered into an agreement with the City of Canton for ongoing transportation and treatment of the County's wastewater at the City's Treatment Facility. As a result of this agreement, the County's debt for repayment of a portion of the Canton's Treatment Facility has been forgiven and the corresponding sewer rights removed. \$31,126,859 of intergovernmental loan debt and \$33,972,325 of sewer rights created a negative net adjustment of \$2,845,466. This event qualifies as a special item.

### ***T. Estimates***

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

### ***U. Unearned Revenue***

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

### ***V. Board of Development Disabilities Fund Reserve***

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

### ***W. Implementation of New Accounting Principles***

For the year ended December 31, 2022, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, a certain provision of GASB Statement No. 93, *Replacement of Interbank Offered Rates*, certain provisions of GASB Statement No. 97, *Component Unit Criteria and Deferred Compensation Plans*, and certain provisions of GASB Statement No. 99, *Omnibus 2022*.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The implementation of GASB statement No. 87 did not have an effect on the financial statements of the County.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of paragraph 11b of GASB Statement No. 93 did not have an effect on the financial statements of the County.

GASB Statement No. 97 results in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The implementation of certain provisions of GASB Statement No. 97 (all except paragraphs 4 and 5) did not have an effect on the financial statements of the County.

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

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

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

- d) Some funds are included in the general fund (GAAP), but have separate legally adopted budgets.

Adjustments necessary to convert the results of operations at the end of the year 2022 on the Budget basis to the GAAP basis are as follows:

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax	ARP State and Local LFR
GAAP Basis	\$ (3,204,873)	\$ 582,097	\$ 729,157	\$ 1,698,427	\$ 571,067	\$ 1,760,171	\$ -
Net Adjustment for:							
Revenue Accruals	9,674,902	(347,954)	(1,014,708)	84,212	10,173,634	(393,130)	32,932,449
Expenditure Accruals	76,801	161,697	244,004	206,361	(10,819,369)	218,572	-
Funds Budgeted Elsewhere *	(207,962)	-	-	-	-	-	-
Adjustment for Encumbrance	(3,560,534)	(558,090)	(4,795,829)	(2,469,823)	(1,762,016)	(2,403,613)	(4,400)
Budget Basis	<u>\$ 2,778,334</u>	<u>\$ (162,250)</u>	<u>\$ (4,837,376)</u>	<u>\$ (480,823)</u>	<u>\$ (1,836,684)</u>	<u>\$ (818,000)</u>	<u>\$ 32,928,049</u>

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

## NOTE 4. FUND DEFICIT

At December 31, 2022, the Engineer's Construction capital projects fund had a deficit fund balance of \$18,533 as a result of adjustments for accrued liabilities. The general fund is liable for any deficit in this fund and will provide transfers when cash is required, not when accruals occur.

## NOTE 5. DEPOSITS AND INVESTMENTS

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

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

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



# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

Monies can be deposited or invested in the following securities:

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

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

**Deposits** - At year-end, \$154,930,741 of the County's bank balance of \$158,027,739 was exposed to custodial credit risk. Although the securities were held by the pledging financial institutions' trust department in the County's name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

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

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

***Cash and Investments with Fiscal Agents*** - At December 31, 2022, the County's Board of Developmental Disabilities special revenue fund had a cash balance of \$679,850 with the Northeast Ohio Network (Network), a jointly governed organization (See Note 1) and is recorded as "Cash and Investments with Fiscal Agents." The money is held by the Network in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. The classification of cash and cash equivalents and investments for the Network as a whole may be obtained from their audit report, which can be obtained by writing to the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

***Cash and Investments with Escrow Agents*** - The County's retainage accounts, which are recorded in the General, Permanent Improvement, Motor Vehicle and Gas Tax funds of the governmental activities and the Sewer business-type fund, are maintained separately as from the County's deposits. The carrying amount of these deposits are reported as "Cash and Investments with Escrow Agents."

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

## Investments

As of December 31, 2022, 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	\$ 24,343,336	\$ 988,150	\$ 4,023,269	\$ 19,331,917	10.91%
AA+	FFCB Notes	40,440,115	7,582,765	9,721,765	23,135,585	18.13%
AA+	FMCC Notes	31,092,794	10,211,915	8,710,089	12,170,790	13.94%
AA+	FNMA Notes	18,536,746	3,419,780	1,870,800	13,246,166	8.31%
N/A	AGMI Bonds	6,073,875	1,452,690	-	4,621,185	2.72%
A-1	Commercial Paper	2,714,684	2,714,684	-	-	1.22%
AA+	Treasury Note	36,661,198	9,305,356	2,119,110	25,236,732	16.45%
AA+	Treasury Bonds	9,221,265	-	1,952,040	7,269,225	4.13%
A+	Corporate Bonds	17,497,192	8,887,395	7,636,857	972,940	7.84%
AA	Municipal Bonds	7,473,152	2,217,171	5,066,739	189,242	3.35%
AA-	Foreign Government Bonds	3,226,158	993,360	1,285,310	947,488	1.45%
N/A	Money Market	41,312	41,312	-	-	0.02%
N/A	Negotiable Certificates of Deposit	3,797,476	1,476,151	710,841	1,610,484	1.70%
<i>Net Asset Value (NAV):</i>						
AAAm	STAR Ohio	21,930,054	21,930,054	-	-	9.83%
<i>Total Investments</i>		<u>\$ 223,049,357</u>	<u>\$ 71,220,783</u>	<u>\$ 43,096,820</u>	<u>\$ 108,731,754</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, 2022. 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.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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, 2022, is 32 days.

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

## **NOTE 6. PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2022 for real and public utility property taxes represents collections of the 2021 taxes.

2022 real property taxes were levied after October 1, 2022 on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2023.

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. 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2022, was \$11.50 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2022 property tax receipts were based are as follows:

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<i>Real Property</i>	\$ 9,174,972,200
<i>Public Utility Personal Property</i>	<u>905,442,370</u>
<i>Total Assessed Value</i>	<u><u>\$ 10,080,414,570</u></u>

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The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2022, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2022 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 2022 on the modified accrual basis totaled \$41,232,069 including monies attributable to state motor vehicle licensing sales that have been recorded in the motor vehicle and gas tax fund. \$37,123,224 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, 2022

## NOTE 8. RECEIVABLES

Receivables at December 31, 2022 consisted of taxes, revenue in lieu of taxes, accounts (billings for user charged services including unbilled utility services), special assessments, interfund, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Loans receivable in the amount of \$2,793,348 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 \$1,597,214 as of December 31, 2022 were accrued as a liability.

The County participated in the State Workers' Compensation prospective rating plan during 2022. 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 \$287,986 have been accrued as a liability at December 31, 2022.

The total claims liability of \$1,885,200 reported in the internal service funds at December 31, 2022, 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 2021 and 2022 were:

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	<i>Balance at Beginning of Year</i>	<i>Current Year Claims</i>	<i>Claim Payments</i>	<i>Balance at End of Year</i>
2021	\$ 2,687,000	\$ 24,629,195	\$ 24,876,817	\$ 2,439,378
2022	2,439,378	25,493,144	26,047,322	1,885,200

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

## NOTE 10. CAPITAL ASSETS

Capital Asset activity for the year ending December 31, 2022 was as follows:

	<i>Balance</i> <i>1/1/2022</i>	<i>Additions</i>	<i>Deletions</i>	<i>Balance</i> <i>12/31/2022</i>
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
<i>Land</i>	\$ 17,258,090	\$ -	\$ -	\$ 17,258,090
<i>Construction in progress</i>	13,073,735	12,426,997	(11,499,015)	14,001,717
<i>Total capital assets not being depreciated</i>	<u>30,331,825</u>	<u>12,426,997</u>	<u>(11,499,015)</u>	<u>31,259,807</u>
<i>Other capital assets:</i>				
<i>Buildings and improvements</i>	107,534,992	5,966,802	(503,612)	112,998,182
<i>Improvements other than buildings</i>	3,564,698	414,804	-	3,979,502
<i>Furniture, fixtures and equipment</i>	66,609,005	2,587,572	(611,788)	68,584,789
<i>Infrastructure</i>	254,869,090	8,688,150	(2,128,169)	261,429,071
<i>Total other capital assets</i>	<u>432,577,785</u>	<u>17,657,328</u>	<u>(3,243,569)</u>	<u>446,991,544</u>
<i>Accumulated depreciation:</i>				
<i>Buildings and improvements</i>	(64,753,614)	(2,590,787)	354,825	(66,989,576)
<i>Improvements other than buildings</i>	(2,371,308)	(183,023)	-	(2,554,331)
<i>Furniture, fixtures and equipment</i>	(45,083,962)	(4,891,094)	611,788	(49,363,268)
<i>Infrastructure</i>	(136,442,036)	(9,209,969)	1,776,559	(143,875,446)
<i>Total accumulated depreciation</i>	<u>(248,650,920)</u>	<u>(16,874,873)</u>	<u>2,743,172</u>	<u>(262,782,621)</u>
<i>Other capital assets, net</i>	<u>183,926,865</u>	<u>782,455</u>	<u>(500,397)</u>	<u>184,208,923</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 214,258,690</u>	<u>\$ 13,209,452</u>	<u>\$ (11,999,412)</u>	<u>\$ 215,468,730</u>

Depreciation expense was charged to functions as follows:

<i>Governmental Activities:</i>		<i>Business-Type Activities</i>	
<i>Legislative and Executive</i>	\$ 1,829,520	<i>Sewer</i>	\$ 5,956,740
<i>Judicial</i>	302,409	<i>Other</i>	<u>197,978</u>
<i>Public Safety</i>	1,954,882	<i>Total Depreciation Expense</i>	<u>\$ 6,154,718</u>
<i>Public Works</i>	11,901,364		
<i>Health</i>	528,795		
<i>Human Services</i>	<u>357,903</u>		
<i>Total Depreciation Expense</i>	<u>\$ 16,874,873</u>		

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

Capital Asset activity for the year ending December 31, 2022 continued:

	<i>Balance</i> <i>1/1/2022</i>	<i>Additions</i>	<i>Adjustments</i>	<i>Deletions</i>	<i>Balance</i> <i>12/31/2022</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>	4,328,761	3,936,720	-	(3,179,488)	5,085,993
<i>Total capital assets not being depreciated</i>	<u>4,922,327</u>	<u>3,936,720</u>	<u>-</u>	<u>(3,179,488)</u>	<u>5,679,559</u>
<i>Other capital assets:</i>					
<i>Buildings and improvements</i>	14,326,908	34,344	-	-	14,361,252
<i>Improvements other than buildings</i>	1,340,638	13,278	-	-	1,353,916
<i>Furniture, fixtures and equipment</i>	8,264,138	736,937	-	(27,493)	8,973,582
<i>Sewer Rights</i>	83,914,682	-	(38,777,862)	-	45,136,820
<i>Infrastructure</i>	216,472,066	4,367,152	-	(19,050)	220,820,168
<i>Total other capital assets</i>	<u>324,318,432</u>	<u>5,151,711</u>	<u>(38,777,862)</u>	<u>(46,543)</u>	<u>290,645,738</u>
<i>Accumulated depreciation:</i>					
<i>Buildings and improvements</i>	(6,031,470)	(327,628)	-	-	(6,359,098)
<i>Improvements other than buildings</i>	(1,249,247)	(14,548)	-	-	(1,263,795)
<i>Furniture, fixtures and equipment</i>	(6,587,955)	(493,267)	-	27,493	(7,053,729)
<i>Sewer Rights</i>	(18,601,102)	(1,128,421)	4,805,537	-	(14,923,986)
<i>Infrastructure</i>	(105,724,433)	(4,190,854)	-	19,050	(109,896,237)
<i>Total accumulated depreciation</i>	<u>(138,194,207)</u>	<u>(6,154,718)</u>	<u>4,805,537</u>	<u>46,543</u>	<u>(139,496,845)</u>
<i>Other capital assets, net</i>	<u>186,124,225</u>	<u>(1,003,007)</u>	<u>(33,972,325)</u>	<u>-</u>	<u>151,148,893</u>
<i>Business-type activities capital assets, net</i>	<u>\$ 191,046,552</u>	<u>\$ 2,933,713</u>	<u>\$ (33,972,325)</u>	<u>\$ (3,179,488)</u>	<u>\$ 156,828,452</u>

## NOTE 11. DEFINED BENEFIT PENSION PLANS

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

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

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

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

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

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

Plan Description – County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, the Combined Plan is no longer available for member selection. 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. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

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



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

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

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2022 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
<b>2022 Actual Contribution Rates</b>			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$12,699,247 for 2022. Of this amount, \$1,045,153 is reported as intergovernmental payable.

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

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

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14 percent and the statutory member rate is 14 percent of covered payroll. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2022 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$370,789 for 2022. Of this amount, \$22,287 is reported as intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2021, 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, 2022, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS	STRS	Total
Proportion of the Net Pension Liability:			
Current Measurement Period	0.611575%	0.021048%	
Prior Measurement Period	0.627104%	0.022490%	
Change in Proportion	<u>-0.015529%</u>	<u>-0.001442%</u>	
Proportionate Share of the Net			
Pension Liability	\$ 53,209,500	\$ 4,678,987	\$ 57,888,487
Pension Expense	\$ (7,873,342)	\$ (81,011)	\$ (7,954,353)

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual Earnings on Pension Plan Investments	\$ -	\$ 162,817	\$ 162,817
Differences between Expected and Actual Experience	2,712,542	59,895	2,772,437
Changes of Assumptions	6,653,793	559,933	7,213,726
Changes in Proportionate Share and Differences in Contributions	1,924,106	18,792	1,942,898
County Contributions Subsequent to the Measurement Date	12,699,247	177,095	12,876,342
Total Deferred Outflows of Resources	<u>\$ 23,989,688</u>	<u>\$ 978,532</u>	<u>\$ 24,968,220</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and Actual Experience	\$ 1,167,016	\$ 17,898	\$ 1,184,914
Net Difference between Projected and Actual Earnings on Pension Plan Investments	63,290,764	-	63,290,764
Changes of Assumptions	-	421,469	421,469
Changes in Proportionate Share and Differences in Contributions	1,921,451	1,049,200	2,970,651
Total Deferred Inflows of Resources	<u>\$ 66,379,231</u>	<u>\$ 1,488,567</u>	<u>\$ 67,867,798</u>

\$12,876,342 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, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2023	\$ (7,817,174)	\$ (390,380)	\$ (8,207,554)
2024	(22,321,304)	(436,760)	(22,758,064)
2025	(14,882,220)	(334,516)	(15,216,736)
2026	(10,068,092)	474,526	(9,593,566)
Total	<u>\$ (55,088,790)</u>	<u>\$ (687,130)</u>	<u>\$ (55,775,920)</u>

## **Actuarial Assumptions – OPERS**

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2022*

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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

	<u>OPERS Traditional Plan</u>
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	3.00 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.90 percent
Actuarial Cost Method	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented below:

	<u>OPERS Traditional Plan</u>
Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.00 percent, simple
Post-January 7, 2013 Retirees	0.50 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.20 percent
Actuarial Cost Method	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females). Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females). For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 15.3 percent for 2021.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00%	4.21%

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

**Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 140,289,189	\$ 53,209,500	\$ (19,252,381)

## Actuarial Assumptions - STRS

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

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

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, actuarial valuation, are presented below:

Inflation	2.50 percent
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3.00 percent
Cost-of-Living Adjustments	0.00 percent

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

For 2021, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

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

# STARK COUNTY, OHIO

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

Asset Class	Target Allocation*	Long-Term Expected Rate of Return**
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00 %	

\*Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

\*\*10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and is net of investment expenses. Over a 30-year period, STRS investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes that employer and member contributions will be made at statutory contribution rates of 14 percent each. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table represents the County's proportionate share of the net pension liability as of June 30, 2022, calculated using the current period discount rate assumption of 7.00 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 7,068,244	\$ 4,678,987	\$ 2,658,413



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

### ***Net OPEB Liability (Asset)***

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

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

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan.

Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022, OPERS did not allocate any employer contribution to health care for members. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County had no contractually required contribution for 2022.

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

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

**Funding Policy** – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2022, STRS did not allocate any employer contributions to post-employment health care.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB liability (asset) for STRS was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability (Asset):			
Current Measurement Period	0.601670%	0.0210480%	
Prior Measurement Period	0.616378%	0.0224895%	
Change in Proportion	<u>-0.014708%</u>	<u>-0.0014416%</u>	
Proportionate Share of the Net			
OPEB Liability (Asset)	\$ (18,845,225)	\$ (545,001)	\$ (19,390,226)
OPEB Expense	\$ (15,017,670)	\$ (101,584)	\$ (15,119,254)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ -	\$ 9,485	\$ 9,485
Differences between Expected and			
Actual Experience	-	7,900	7,900
Changes of Assumptions	-	23,217	23,217
Changes in Proportionate Share and			
Differences in Contributions	1,309,846	2,551	1,312,397
Total Deferred Outflows of Resources	<u>\$ 1,309,846</u>	<u>\$ 43,153</u>	<u>\$ 1,352,999</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and			
Actual Experience	\$ 2,858,532	\$ 81,852	\$ 2,940,384
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	8,984,077	-	8,984,077
Changes of Assumptions	7,628,334	386,459	8,014,793
Changes in Proportionate Share and			
Differences in Contributions	247,444	6,991	254,435
Total Deferred Inflows of Resources	<u>\$ 19,718,387</u>	<u>\$ 475,302</u>	<u>\$ 20,193,689</u>

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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
2023	\$ (10,894,165)	\$ (126,822)	\$ (11,020,987)
2024	(4,261,147)	(124,925)	(4,386,072)
2025	(1,962,975)	(59,091)	(2,022,066)
2026	(1,290,254)	(25,438)	(1,315,692)
2027	-	(31,689)	(31,689)
Thereafter	-	(64,184)	(64,184)
Total	\$ (18,408,541)	\$ (432,149)	\$ (18,840,690)

## Actuarial Assumptions – OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent	3.25 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.50 percent, initial	8.50 percent, initial
	3.50 percent, ultimate in 2034	3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above-described tables.

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.3 percent for 2021.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	<u>100.00%</u>	<u>3.45%</u>

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

**Discount Rate** A single discount rate of 6.0 percent was used to measure the total OPEB liability on the measurement date of December 31, 2021. 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 1.84 percent (Fidelity Index’s “20-Year Municipal GO AA Index”).

The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

**Sensitivity of the County’s Proportionate Share of the Net OPEB (Asset) to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net OPEB (asset) calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (11,082,761)	\$ (18,845,225)	\$ (25,288,190)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2022 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (19,048,872)	\$ (18,845,225)	\$ (18,603,636)

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

## Actuarial Assumptions – STRS

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

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

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2021, actuarial valuation are presented below:

Inflation	2.50 percent	
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	
Payroll Increases	3.00 percent	
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	
Discount Rate of Return	7.00 percent	
Health Care Cost Trend Rates		
Medical	<u>Initial</u>	<u>Ultimate</u>
Pre-Medicare	5.00 percent	4.00 percent
Medicare	-16.18 percent	4.00 percent
Prescription Drug		
Pre-Medicare	6.50 percent	4.00 percent
Medicare	29.98 percent	4.00 percent

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

In 2021, 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, 2022

The actuarial assumptions used in the June 30, 2022 valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

Asset Class	Target Allocation*	Long-Term Expected Rate of Return**
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00 %	

\*Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

\*\*10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and is net of investment expenses. Over a 30-year period, STRS investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total OPEB liability as of June 30, 2022.

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate and Health Care Cost Trend Rate** The following table represents the net OPEB asset as of June 30, 2022, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as of June 30, 2022, calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (503,840)	\$ (545,001)	\$ (580,260)
		Current Trend Rate	
	1% Decrease	1% Increase	
County's Proportionate Share of the Net OPEB (Asset)	\$ (565,299)	\$ (545,001)	\$ (519,381)



# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

**Assumption Changes Since the Prior Measurement Date** The discount rate remained unchanged at 7.00 percent for the June 30, 2022 valuation.

**Benefit Term Changes Since the Prior Measurement Date** Salary increase rates were updated based on the actuarial experience study for the period of July 1, 2015 through June 30, 2021 and were changed from age based to service based.

Healthcare trends were updated to reflect emerging claims and recoveries experience.

## 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, 2022, the liability for unpaid compensated absences was \$13,813,384 for the entire County.

## NOTE 14. COMMITMENTS

### A. Contractual Commitments

The County had various contractual commitments outstanding at December 31, 2022. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$290,146 for the sales and use tax fund, \$307,657 for special revenue funds, \$4,496,767 for the capital projects funds and \$1,279,403 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:

<u>Fund</u>	<u>Amount</u>
General	\$ 3,151,441
Board of Developmental Disabilities	285,109
Mental Health	4,319,489
Children's Services	1,944,531
Public Assistance	986,955
Justice System Sales Tax	1,654,868
ARP State and Local LFR	4,400
Other Governmental	9,574,906
	<u>\$ 21,921,699</u>

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

## 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 2022, the general fund transferred \$5,000,000 to the permanent improvement fund and \$1,556,000 to the general obligation bond retirement fund. Governmental activities transferred capital assets to the water fund.

### B. Interfund Balances

Interfund balances for the year ended December 31, 2022, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

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<u>Interfund Payable</u>	<u>Interfund Receivable</u> <u>Other Governmental</u>
<i>Sewer Fund</i>	\$ 8,593
<i>Other Governmental Funds</i>	127,856
<i>Total</i>	<u>\$ 136,449</u>

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# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

## NOTE 16. LONG-TERM DEBT

Changes in the County's long-term obligations during 2022 were as follows:

	Outstanding 1/1/2022	Additions	Reductions	Outstanding 12/31/2022	Due Within One Year
<b>GOVERNMENTAL ACTIVITIES:</b>					
<i>SPECIAL ASSESSMENT BONDS:</i>					
2004 - \$3,488,264 - 2.00-5.25%					
Various Sewer & Water Projects	\$ 549,459	\$ -	\$ (202,930)	\$ 346,529	\$ 177,924
2010 - \$1,931,533 - 2.00-4.75%					
Various Sewer Projects	807,676	-	(95,009)	712,667	98,714
2010 - \$646,539 - 2.00-4.75%					
Various Water Projects	60,405	-	(9,079)	51,326	9,433
<b>TOTAL SPECIAL ASSESSMENT BONDS</b>	<b>1,417,540</b>	<b>-</b>	<b>(307,018)</b>	<b>1,110,522</b>	<b>286,071</b>
<i>GENERAL OBLIGATION BONDS:</i>					
<i>2018 DJFS Acquisition and Improvement Bonds</i>					
Serial Bonds - \$1,310,000 - 3.00-4.00%	945,000	-	(125,000)	820,000	130,000
Term Bonds - \$4,015,000 - 3.25-5.00%	4,015,000	-	-	4,015,000	-
<i>2018 - \$9,845,000 - 2.00-3.00%</i>					
Communication System Bonds	6,815,000	-	(1,065,000)	5,750,000	1,095,000
<b>TOTAL GENERAL OBLIGATION BONDS</b>	<b>11,775,000</b>	<b>-</b>	<b>(1,190,000)</b>	<b>10,585,000</b>	<b>1,225,000</b>
<i>DIRECT BORROWINGS:</i>					
<i>OPWC LOANS:</i>					
<i>2007 - \$250,200 - 0%</i>					
Atwater Avenue Bridge	93,825	-	(12,510)	81,315	12,510
<i>2008 - \$798,630 - 0%</i>					
Portage Street & Lutz Avenue	279,518	-	(39,932)	239,586	39,931
<i>2009 - \$733,800 - 0%</i>					
Project #CS03K	452,510	-	(24,460)	428,050	24,460
<i>2009 - \$881,249 - 0%</i>					
Walnut Avenue Bridge	558,124	-	(29,375)	528,749	29,375
<i>2009 - \$433,262 - 0%</i>					
Third Street NW, Bridge	274,400	-	(14,442)	259,958	14,442
<i>2009 - \$291,190 - 0%</i>					
Various Road Resurfacing	62,838	-	(13,964)	48,874	13,964
<i>2012 - \$431,709 - 0%</i>					
Battlesburg St. Bridge	323,782	-	(14,390)	309,392	14,390
<i>2014 - \$600,000 - 0%</i>					
Baum St. Bridge	480,000	-	(20,000)	460,000	20,000
<i>2017 - \$724,500 - 0%</i>					
Beck Avenue Bridge	469,399	-	(18,054)	451,345	18,054
<i>2017 - \$350,000 - 0%</i>					
Fulton Avenue Storm Sewer	309,165	-	(11,667)	297,498	11,667
<i>2017 - \$655,000 - 0%</i>					
Liberty Church St. Bridge	592,686	-	(21,167)	571,519	21,167
<i>2019 - \$618,320 - 0%</i>					
Gambrinus Ave. Bridge	597,709	-	(20,611)	577,098	20,611
<i>2020 - \$320,420 - 0%</i>					
Grovedell Street SE Bridge	309,740	-	(10,680)	299,060	10,680
<i>2022 - \$689,693 - 0%</i>					
Kenyon Ave. Bridge	-	689,693	-	689,693	22,990
<i>2022 - \$767,009 - 0%</i>					
Price Street Bridge	-	767,009	-	767,009	25,567
<b>TOTAL DIRECT BORROWINGS</b>	<b>4,803,696</b>	<b>1,456,702</b>	<b>(251,252)</b>	<b>6,009,146</b>	<b>299,808</b>
<i>NET PENSION LIABILITY - OPERS and STRS CLAIMS</i>	90,907,196	-	(35,785,603)	55,121,593	-
<i>COMPENSATED ABSENCES</i>	2,439,378	25,493,144	(26,047,322)	1,885,200	1,620,596
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 123,389,981</b>	<b>\$ 34,085,471</b>	<b>\$ (69,688,694)</b>	<b>\$ 87,786,758</b>	<b>\$ 8,802,324</b>

# STARK COUNTY, OHIO

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For the Year Ended December 31, 2022

	Outstanding 1/1/2022	Additions	Reductions	Adjustments	Outstanding 12/31/2022	Due Within One Year
<b>BUSINESS TYPE ACTIVITIES</b>						
<b>GENERAL OBLIGATION BONDS:</b>						
2004 - \$1,586,736 - 2.00 - 5.25%						
Sewer Project 517	\$ 335,541	\$ -	\$ (107,070)	\$ -	\$ 228,471	\$ 112,076
2010 - \$6,356,928 - 2.00-4.75%						
Sewer Refunding	2,686,918	-	(250,912)	-	2,436,006	261,853
<b>TOTAL GENERAL OBLIGATION BONDS</b>	<b>3,022,459</b>	<b>-</b>	<b>(357,982)</b>	<b>-</b>	<b>2,664,477</b>	<b>373,929</b>
<b>DIRECT BORROWINGS:</b>						
<b>OPWC LOANS:</b>						
2013 - \$404,250 - 0%						
Sewer Project #566	67,811	-	(16,952)	-	50,859	50,852
Sewer Project #549	16,579	-	(4,144)	-	12,435	12,433
2015 - \$440,135 - 0%						
Sewer Project #567	198,061	-	(22,006)	-	176,055	66,021
<b>TOTAL OPWC LOANS</b>	<b>282,451</b>	<b>-</b>	<b>(43,102)</b>	<b>-</b>	<b>239,349</b>	<b>129,306</b>
<b>OWDA LOANS:</b>						
2001- \$4,691,450						
Nimishillen 5.27%	1,073,262	-	(436,162)	-	637,100	310,266
<b>TOTAL DIRECT BORROWINGS:</b>	<b>1,355,713</b>	<b>-</b>	<b>(479,264)</b>	<b>-</b>	<b>876,449</b>	<b>439,572</b>
<b>INTERGOVERNMENTAL LOANS:</b>						
2005 - \$21,250,000						
Sewer Rights - Massillon City - 1.26%	3,525,304	-	(1,159,950)	-	2,365,354	1,175,034
2012 - \$1,380,759						
Sewer Rights - Summit #Q908 - 3.20%	156,910	-	(49,546)	-	107,364	52,278
2017 - \$11,993,558						
Sewer Rights - Canton City - 6556 - 3.39%	10,105,700	-	-	(10,105,700)	-	-
2017 - \$25,326,094						
Sewer Rights - Canton City - 6699 - 3.38%	20,644,298	-	-	(20,644,298)	-	-
2018 - \$2,130,812						
Sewer Rights - Massillon City - 6922	1,757,919	-	(78,473)	(124,745)	1,554,701	100,303
2018 - \$14,807,540						
Sewer Rights - Massillon City - 7206	12,275,676	-	(670,708)	(252,016)	11,352,952	717,684
<b>TOTAL INTERGOVERNMENTAL LOANS</b>	<b>48,465,807</b>	<b>-</b>	<b>(1,958,677)</b>	<b>(31,126,759)</b>	<b>15,380,371</b>	<b>2,045,299</b>
<b>NET PENSION/OPEB LIABILITY - OPERS</b>	<b>4,828,743</b>	<b>-</b>	<b>(2,061,849)</b>	<b>-</b>	<b>2,766,894</b>	<b>-</b>
<b>COMPENSATED ABSENCES</b>	<b>670,730</b>	<b>448,657</b>	<b>(381,300)</b>	<b>-</b>	<b>738,087</b>	<b>241,559</b>
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>\$ 58,343,452</b>	<b>\$ 448,657</b>	<b>\$ (5,239,072)</b>	<b>\$ (31,126,759)</b>	<b>\$ 22,426,278</b>	<b>\$ 3,100,359</b>

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

The County's voted legal debt margin was \$250,510,364 with an unvoted debt margin of \$100,804,146 at December 31, 2022.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

Fiscal Year	Governmental Activities				
	Special Assessment Bonds		General Obligation Bonds		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2023	\$ 286,071	\$ 49,543	\$ 1,225,000	\$ 334,307	\$ 299,808
2024	281,186	37,323	1,255,000	301,731	299,808
2025	117,309	25,218	1,290,000	268,407	306,791
2026	122,295	20,232	1,315,000	234,131	285,844
2027	128,104	14,424	1,340,000	194,681	285,844
2028-2032	175,557	15,864	775,000	716,607	1,225,711
2033-2037	-	-	925,000	549,856	1,167,018
2038-2042	-	-	1,110,000	377,950	1,018,226
2043-2047	-	-	1,350,000	155,625	741,096
2048-2052	-	-	-	-	379,000
Totals	<u>\$ 1,110,522</u>	<u>\$ 162,604</u>	<u>\$ 10,585,000</u>	<u>\$ 3,133,295</u>	<u>\$ 6,009,146</u>

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

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

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

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

## **STARK COUNTY, OHIO**

*Notes to the Basic Financial Statements*

*For the Year Ended December 31, 2022*

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

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

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

### *Intergovernmental Loans*

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

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

In 2010, Stark County entered into an agreement with the City of Canton for the engineering constructability review of the Water Reclamation Facility. The project was financed by an OWDA design loan issued by the City of Canton in 2012. All proceeds were received by the City of Canton and the City of Canton is responsible for the debt retirement and maintenance. The facility will be a capital asset of the City of Canton. The amount has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. In 2014, this long-term liability became part of the \$41.7 million obligation to the City of Canton discussed in the following paragraph. This loan has been rolled into the 2013 construction loan for the Water Reclamation Facility. This debt was forgiven in 2022 with the execution of a new fee arrangement, releasing them from the debt obligation.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

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. This debt was forgiven in 2022 with the execution of a new fee arrangement, releasing them from the debt obligation.

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
2023	\$ 373,929	\$ 121,092	\$ 310,266	\$ 22,422	\$ 129,306	\$ 2,045,299	\$ 64,077
2024	388,814	105,452	326,834	9,847	44,014	2,065,405	43,902
2025	282,690	88,919	-	-	44,014	822,015	27,259
2026	292,705	76,905	-	-	22,015	824,037	25,237
2027	306,896	63,001	-	-	-	826,065	23,209
2028-2032	1,019,443	98,374	-	-	-	4,160,941	95,651
2033-2037	-	-	-	-	-	4,212,495	33,871
2038-2039	-	-	-	-	-	424,114	524
Totals	\$ 2,664,477	\$ 553,743	\$ 637,100	\$ 32,269	\$ 239,349	\$ 15,380,371	\$ 313,730

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

## NOTE 17. TRANSACTIONS INVOLVING FUTURE REVENUES

GASB 48 requires certain disclosures regarding transactions involving future revenues. Stark County has pledged the proceeds from special assessments to repay \$1.4 million in bonds outstanding issued during the years 1997 through 2010 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100 percent of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2022, principal and interest paid totaled \$369,498. At December 31, 2022, the outstanding balance for the special assessment bonds was \$1,110,522 and payments were scheduled to be made through the year 2030.

## NOTE 18. FUND BALANCES

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

	General	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 &amp; Supplies</i>								
Inventory	\$ 317,130	\$ 168,027	\$ 3,423	\$ -	\$ 101,872	\$ 370,589	\$ 1,227,702	\$ 2,188,743
Prepaid Items	511,001	216,078	94,168	93,195	11,231	84,751	103,524	1,113,948
Unclaimed Monies	2,316,651	-	-	-	-	-	-	2,316,651
<b>Total Nonspendable</b>	<b>3,144,782</b>	<b>384,105</b>	<b>97,591</b>	<b>93,195</b>	<b>113,103</b>	<b>455,340</b>	<b>1,331,226</b>	<b>5,619,342</b>
<i>Restricted for:</i>								
Debt Service	-	-	-	-	-	-	149,959	149,959
Capital Outlay	-	-	-	-	-	-	1,378,682	1,378,682
Road & Bridge Repai	-	-	-	-	-	-	8,382,127	8,382,127
Real Estate Assessme	-	-	-	-	-	-	5,663,508	5,663,508
Community Developm	-	-	-	-	-	-	3,509,263	3,509,263
Public Safety*	-	-	-	-	-	33,234,427	13,281,804	46,516,231
Health and Human Se	-	61,448,609	17,274,696	29,839,514	6,029,209	-	1,159,460	115,751,488
Court Operations	-	-	-	-	-	-	4,811,539	4,811,539
Other Purposes	-	-	-	-	-	-	1,499,998	1,499,998
<b>Total Restricted</b>	<b>-</b>	<b>61,448,609</b>	<b>17,274,696</b>	<b>29,839,514</b>	<b>6,029,209</b>	<b>33,234,427</b>	<b>39,836,340</b>	<b>187,662,795</b>
<i>Committed for:</i>								
Capital Outlay **	-	-	-	-	-	-	15,522,657	15,522,657
Building Inspections	2,050,359	-	-	-	-	-	-	2,050,359
Other Purposes	3,539,936	-	-	-	-	-	-	3,539,936
<b>Total Committed</b>	<b>5,590,295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,522,657</b>	<b>21,112,952</b>
<i>Assigned for:</i>								
Legislative and Exec	2,171,273	-	-	-	-	-	-	2,171,273
Judicial - Court Oper	356,048	-	-	-	-	-	-	356,048
Public Safety - Coron	126,153	-	-	-	-	-	-	126,153
Human Services - Ve	242,783	-	-	-	-	-	-	242,783
Subsequent Year	-	-	-	-	-	-	-	-
Appropriations	605,986	-	-	-	-	-	-	605,986
Capital Outlay	-	-	-	-	-	-	6,775	6,775
<b>Total Assigned</b>	<b>3,502,243</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,775</b>	<b>3,509,018</b>
Unassigned	22,603,302	-	-	-	-	-	(18,533)	22,584,769
<b>Total Fund Balance</b>	<b>\$ 34,840,622</b>	<b>\$ 61,832,714</b>	<b>\$ 17,372,287</b>	<b>\$ 29,932,709</b>	<b>\$ 6,142,312</b>	<b>\$ 33,689,767</b>	<b>\$ 56,678,465</b>	<b>\$ 240,488,876</b>

\* 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.



# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

## **NOTE 19. CONTINGENT LIABILITIES**

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

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

## **NOTE 20. GASB 83, CERTAIN ASSET RETIREMENT OBLIGATIONS**

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

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

## **NOTE 21. STARK COUNTY PORT AUTHORITY**

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

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

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

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

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

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

## *Basis of Presentation*

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

## *Measurement Focus and Basis of Accounting*

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

## *Budgetary Process*

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

## *Cash and Cash Equivalents*

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

During 2022, investments were limited to STAR Ohio. Except for investments in 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 a NAV per share that approximates fair value.

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

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.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

An analysis of the SCPA's investment account at year end is provided in Note 21C.

## *Capital Assets and Depreciation*

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

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

## *Estimates*

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

## **C. Deposits and Investments**

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

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

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

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

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

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

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

**Deposits** The carrying amount of the SCPA's deposits was \$947,823 at December 31, 2022, and the bank balance of the SCPA's deposits was \$947,823. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2022, \$250,000 was covered by the FDIC, \$348,911 was covered by the Ohio Pooled Collateral System (OPCS) and \$348,911 was exposed to custodial credit risk because the amount was uninsured and uncollateralized.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

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

**Investments** As of December 31, 2022, the SCPA had the following investments and maturities:

<i>Investment Type</i>	<i>Measurement Amount</i>	<i>Investment Maturities 6 months or less</i>
<i>Net Asset Value (NAV):</i>		
<i>STAR Ohio</i>	<i>\$553,847</i>	<i>\$553,847</i>

***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, 2022.

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

*Custodial Credit Risk:* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the SCPA will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The SCPA has no investment policy dealing with investment custodial risk beyond the requirement 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, 2022:

<u>Investment Type</u>	<u>Fair Value</u>	<u>% of Total</u>
<i>Net Asset Value (NAV):</i>		
<i>STAR Ohio</i>	<u>\$ 553,847</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 SDB to maintain the SCPA's files and records in addition to providing facilities and related administrative functions. The SCPA paid the SDB \$59,600 in 2022 (includes \$40,000 negotiated fee reconciliation as approved by Port Authority Board resulting from project fee billing), under the term of the contract.

## **F. Debt/Loans Payable**

At December 31, 2022, debt outstanding totaled \$173,805,851 up from the \$117,667,401 debt outstanding at December 31, 2021. In 2022, SCPA additions increasing debt including: \$6.8 million for ABC Gardens Projects II, \$6.2 million for HOFV 2021 Projects, and \$48.3 million TSC Tractor, \$5.0 million for HOFV 2022 Project (Revolving Loan), and \$7.5 million for HOFV 2022 TDD Project.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

	<i>Balance</i> <u>12/31/2021</u>	<i>Additions</i>	<i>Reductions</i>	<i>Balance</i> <u>12/31/2022</u>
<i>Ohio Water Development Authority</i>	\$ 2,781,584	\$ -	\$ (2,781,584)	\$ -
<i>Timken Steel Project</i>	12,118,575	-	(12,118,575)	-
<i>Snackhouse/Geis Refinance 2019</i>	27,400,000	-	-	27,400,000
<i>Omni</i>	9,536,088	-	(367,778)	9,168,310
<i>Hendrickson</i>	19,769,769	-	(1,883,030)	17,886,739
<i>Schroer</i>	11,020,833	-	(575,000)	10,445,833
<i>ABC Gardens Project I</i>	8,484,724	-	-	8,484,724
<i>HOFV 2021 - Center for Excellence</i>	8,662,032	6,195,944	-	14,857,976
<i>TSC Tractor</i>	16,874,210	48,347,087	-	65,221,297
<i>ABC Gardens Project II</i>	1,019,586	6,821,386	-	7,840,972
<i>Stark County Revolving Loan</i>	-	5,000,000	-	5,000,000
<i>HOFV 2022 TDD Project</i>	-	7,500,000	-	7,500,000
<i>Total</i>	<u>\$ 117,667,401</u>	<u>\$ 73,864,417</u>	<u>\$ (17,725,967)</u>	<u>\$ 173,805,851</u>

*OWDA* In 2010, the SCPA, in conjunction with Shearers Food Inc., entered into an agreement to assist in construction and expansion of its production facilities. In order to obtain funds for the construction of the project, the SCPA entered into a loan agreement with the Ohio Water Development Authority (OWDA). The loan agreement authorized the SCPA to obtain loan funds of \$3,400,000 at a rate of 3.2% for 15 years. The balance of the loan was fully repaid in 2022.

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% for 15 years. The balance of the loan was fully repaid in 2022.

*Timken Steel* In 2015 the SCPA authorized up to \$17,500,000 through The Bank of New York Mellon Trust Company for improving the Gambranus Steel Plant. The loan terms include a 5% 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. The balance of the loan was fully repaid in 2022.

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

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

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

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

*ABC Garden Project I* In 2020 the SCPA authorized up to \$4,200,000 until amended to \$17,014,000 in 2021 through Civista Bank. The purpose of the project is to acquire land on the site of the former Tam O' Shanter Golf Course and to develop housing units. In 2021, the SCPA authorized unused funds from this Phase I to be used in Phase II outlined below. The project was completed for \$8,484,724. No amortization schedule is available.

*HOFV 2021 – Center for Excellence* In 2021 the SCPA authorized up to \$39,000,000 through The Huntington Bank for the HOFV 2021 Center for Excellence Project. The loan term includes a 5% interest rate for 30 years. The project has drawn and expended \$6,195,944 in 2022. No amortization schedule is available.

*Tractor Supply Company* In 2021 the SCPA authorized up to \$90,000,000 through The Huntington Bank for the construction of a new distribution facility in Navarre, Ohio. The loan term includes a 3% interest rate for 30 years. The project has drawn and expended 48,347,087 in 2022. No amortization schedule is available.

*ABC Garden Project II* In 2021 the SCPA authorized unused funds from ABC Phase I for the development of 41 single-story independent units. The project has drawn and expended \$6,821,386 in 2022. No amortization schedule is available.

*HOFV Project (Revolving Loan)* In 2022 the SCPA with the assistance of Stark County established a revolving loan program. The HOFV was approved for a \$5,000,000 loan in 2022 for construction of the Village. All interest proceeds from the loan to the HOFV will be retained in the SCPA revolving loan program for the purpose of providing loans to other businesses in the future. The HOFV has drawn and expended all \$5.0 million in 2022. The loan has a 6% interest rate and mature with a \$5.0 million balloon payment due August 30, 2029.

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

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

Year Ending December 31	U.S. Realty Advisors		PNC		HOFV 2022 Revolving Loan	
	Geis 2019 Refinance		Schroer		Principal	Interest
	Principal	Interest	Principal	Interest		
2023	\$ -	\$ 1,306,980	\$ 575,000	\$ 260,284	\$ -	\$ 304,167
2024	34,347	1,306,980	575,000	245,516	-	304,167
2025	422,968	1,296,174	575,000	230,748	-	304,167
2026	26,942,685	1,170,067	575,000	215,980	-	304,167
2027	-	-	575,000	201,213	-	304,167
2028-2030	-	-	7,570,833	385,400	5,000,000	609,548
	<u>\$ 27,400,000</u>	<u>\$ 5,080,201</u>	<u>\$ 10,445,833</u>	<u>\$ 1,539,141</u>	<u>\$ 5,000,000</u>	<u>\$ 2,130,383</u>

Year Ending December 31	Huntington				HOFV 2022 TDD Bond	
	Omni		Hendrickson		Principal	Interest
	Principal	Interest	Principal	Interest		
2023	\$ 385,709	\$ 173,228	\$ 2,314,777	\$ 740,223	\$ 155,000	\$ 403,945
2024	404,415	165,576	2,228,096	591,904	160,000	395,420
2025	424,238	157,551	2,321,925	498,075	170,000	386,624
2026	444,923	149,135	2,417,862	402,138	180,000	377,286
2027	464,630	141,345	2,517,763	302,237	190,000	367,407
2028-2046	7,044,295	150,925	6,086,316	293,932	6,645,000	4,098,859
	<u>\$ 9,168,210</u>	<u>\$ 937,760</u>	<u>\$ 17,886,739</u>	<u>\$ 2,828,509</u>	<u>\$ 7,500,000</u>	<u>\$ 6,029,541</u>



# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

## **G. Loans Receivable**

As of December 31, 2022, the loan receivable amount totaled \$173,690,667 up from the \$117,667,401 loan receivable at, December 31, 2021. The increase is the net effect of financing and related expenditures of \$6.8 million for ABC Gardens Project II, \$6.2 million for HOFV 2021 Center for Excellence Project, \$48.3 million for TSC Tractor Project, \$5 million for HOFV Project (Revolving Loan), \$7.5 million for HOFV 2022 TDD Project, and \$58,206 for PT Metals LLC (Revolving Loan). Project increases were offset by decreases from repayments from Shearers to OWDA of \$2.8 million, \$367,778 from Omni, \$2 million from Hendrickson, \$12.1 million from Timken Steel, and \$575,000 from Schroer. 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.

*PT Metals LLC (SCPA Revolving Loan)* In 2022 the SCPA approved PT Metals LLC for a \$61,700 loan through their own revolving loan program. This loan was issued for the purpose of purchasing of operating equipment. All interest proceeds from the loan will be retained in the SCPA revolving loan program for the purpose of providing loans to other businesses in the future. The PT Metals LLC has drawn and expended \$58,206 in 2022. No amortization schedule is available.

## **H. Conduit Debt**

The SCPA authorized conduit financing of the Pro Football Hall of Fame expansion had \$6,710,000 outstanding as of December 31, 2021, related to conduit financing provided by the SCPA in 2011, the entire amount was repaid as of December 31, 2022. The SCPA had no liability attached to any of the outstanding balances related to conduit financing, as such, the SCPA carried no liability impacting its Statement of Net Position.

## **I. Subsequent Events**

Geis has made \$544,575 in interest payments, Hendrickson made \$1,175,000 in principal/interest payments, ABC Gardens made \$1,111,234 in principal/interest payments, Schroer made \$535,654 in principal/interest payments, and OMNI made \$398,527 in principal/interest payments. Furthermore \$17.7 million was issued to the HOFV.

## **NOTE 22. STARK COUNTY LAND REUTILIZATION CORPORATION**

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

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

Pursuant to Section 1724.03 (B) of the Ohio Revised Code, the Board of Directors of the Corporation shall be composed of five members including, (1) the County Treasurer, (2) at least two members of the County Board of Commissioners, (3) one member who is a representative of the largest municipal corporation, based on the

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

population according to the most recent federal decennial census, that is located in the County, (4) one member who is a representative of a township with a population of at least ten thousand in the unincorporated area of the township according to the most recent federal decennial census, and (5) any remaining members selected by the County Treasurer and the County Commissioners who are members of the Corporation board. The term of office of each ex officio director runs concurrently with the term of office of that elected official. The term of office of each appointed director is two years.

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

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

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

### *Basis of Presentation*

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

### *Government-Wide Financial Statements*

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

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.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

## *Measurement Focus*

### Government-Wide Financial Statements

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

### *Basis of Accounting*

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

### Revenues - Exchange and Nonexchange Transactions

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

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

### Expenses

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

### *Budgetary Process*

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

## *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 2022, the Corporation invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "*Certain External Investment Pools and Pool Participants*." The Corporation measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s) but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

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

## *Prepayments*

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

## *Assets Held for Resale*

Assets held for resale represent properties purchased by or donated to the Corporation. All properties are recorded at the estimated net realizable value. The Corporation holds the properties until the home is either sold to a new homeowner, sold to an individual who will rehabilitate the home, or the home on the property is demolished. Properties with demolished homes could be transferred to the County 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, 2022.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022*

## *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 2022.

## **C. Accountability and Compliance**

### *Change in Accounting Principles*

For 2022, the Corporation has implemented GASB Statement No. 87, "*Leases*", GASB Implementation Guide 2019-3, "*Leases*", GASB Implementation Guide 2020-1, "*Implementation Guide Update - 2020*", GASB Statement No. 91, "*Conduit Debt Obligations*", GASB Statement No. 92, "*Omnibus 2020*", GASB Statement No. 93, "*Replacement of Interbank Offered Rates*", GASB Statement No. 97, "*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*" and certain paragraphs of GASB Statement No. 99, "*Omnibus 2022*".

GASB Statement No. 87 and GASB Implementation Guide 2019-3 enhance the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. The implementation of GASB Statement No. 87 and Implementation Guide 2019-3 did not have an effect on the financial statements of the Corporation.

GASB Implementation Guide 2020-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2020-1 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the Corporation.

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
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GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The implementation of GASB Statement No. 93 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 97 is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The implementation of GASB Statement No. 97 did not have an effect on the financial statements of the Corporation.

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

## ***D. Deposits and Investments***

### *Deposits with Financial Institutions*

At December 31, 2022, the carrying amount of all Corporation deposits was \$1,156,530 and the bank balance of all deposits was \$1,164,641. Of the bank balance, \$250,000 was covered by FDIC and the remaining was covered by the Ohio Pooled Collateral System.

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

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
For the Year Ended December 31, 2022

## Investments

As of December 31, 2022, the Corporation had the following investments and maturities:

<u>Measurement/Investment Type</u>	<u>Measurement</u>	<u>Investment</u>
	<u>Amount</u>	<u>Maturities</u>
		<u>6 months or less</u>
<i>Amortized Cost:</i>		
STAR Ohio	<u>\$ 2,503,236</u>	<u>\$ 2,503,236</u>

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

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

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

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

*Concentration of Credit Risk:* The Corporation places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the Corporation at December 31, 2022:

<u>Measurement/Investment Type</u>	<u>Measurement</u>	
	<u>Amount</u>	<u>% of Total</u>
<i>Amortized Cost:</i>		
STAR Ohio	<u>\$ 2,503,236</u>	<u>100.00%</u>

## E. 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 2022, the Corporation contracted with Ohio Plan Risk Management, Inc. for various coverages.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements

For the Year Ended December 31, 2022

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
Malicious Act		1,000,000
Public Officials and Employment Practices Liability:		
Public Officials Errors and Omission Injury/Aggregate		2,000,000/4,000,000
Deductible		2,500
Employment Practices Injury/Aggregate		2,000,000/4,000,000
Deductible		1,000
Non-monetary Coverage Defense and Back Wages Aggregate		25,000
Deductible		1,000
Back Wages		25,000
Automobile Liability:		
Bodily Injury and Property Damage - Each Occurrence		2,000,000

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

## **F. Transactions with Stark County**

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Stark County Board of Commissioners to receive 5% of all collections of delinquent real property and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Corporation to fund operations. At December 31, 2022, the Corporation recognized revenues of \$835,192 for these fees that were collected by the County in 2022.

During 2022, 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 2022, the Corporation paid \$382,255 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, 2022*

## ***G. 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.

The Corporation is continuing remediation work on the former Starfire Gas Station located at 2433 Columbus Rd. NE in Plain Township. The full extent of the future costs related to remediation are unknown at this time. The Corporation anticipates future grant money to assist in future remediation efforts.

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net Pension Liability	0.611575%	0.627104%	0.585600%	0.609280%
County's Proportionate Share of the Net Pension Liability	\$ 53,209,500	\$ 92,860,449	\$ 115,747,813	\$ 166,869,439
County's Covered Payroll	\$ 84,657,525	\$ 82,877,642	\$ 80,820,734	\$ 80,292,820
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	62.85%	112.05%	143.22%	207.83%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%
<b><i>State Teachers Retirement System (STRS)</i></b>				
County's Proportion of the Net Pension Liability	0.021048%	0.022490%	0.025576%	0.030810%
County's Proportionate Share of the Net Pension Liability	\$ 4,678,987	\$ 2,875,490	\$ 6,188,559	\$ 6,813,426
County's Covered Payroll	\$ 2,764,914	\$ 2,762,200	\$ 3,553,029	\$ 3,454,271
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	169.23%	104.10%	174.18%	197.25%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

(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.

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

See accompanying notes to the required supplementary information.

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ 12,699,247	\$ 12,166,993	\$ 11,898,117	\$ 11,599,124
Contributions in Relation to the Contractually Required Contribution	<u>(12,699,247)</u>	<u>(12,166,993)</u>	<u>(11,898,117)</u>	<u>(11,599,124)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 88,483,405	\$ 84,657,525	\$ 82,877,642	\$ 80,820,734
Contributions as a Percentage of Covered Payroll	14.35%	14.37%	14.36%	14.35%
<b><i>State Teachers Retirement System (STRS)</i></b>				
Contractually Required Contribution	\$ 370,789	\$ 387,088	\$ 386,708	\$ 497,424
Contributions in Relation to the Contractually Required Contribution	<u>(370,789)</u>	<u>(387,088)</u>	<u>(386,708)</u>	<u>(497,424)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 2,648,493	\$ 2,764,914	\$ 2,762,200	\$ 3,553,029
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 11,508,139	\$ 10,725,645	\$ 11,551,941	\$ 9,794,726	\$ 10,032,712	\$ 10,025,036
<u>(11,508,139)</u>	<u>(10,725,645)</u>	<u>(11,551,941)</u>	<u>(9,794,726)</u>	<u>(10,032,712)</u>	<u>(10,025,036)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 80,292,820	\$ 80,542,246	\$ 93,828,971	\$ 79,622,309	\$ 81,499,839	\$ 70,095,959
14.33%	13.32%	12.31%	12.30%	12.31%	14.30%
\$ 483,598	\$ 484,916	\$ 457,126	\$ 429,456	\$ 395,922	\$ 386,868
<u>(483,598)</u>	<u>(484,916)</u>	<u>(457,126)</u>	<u>(429,456)</u>	<u>(395,922)</u>	<u>(386,868)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,454,271	\$ 3,463,686	\$ 3,265,186	\$ 3,067,543	\$ 2,932,756	\$ 2,975,908
14.00%	14.00%	14.00%	14.00%	13.50%	13.00%

See accompanying notes to the required supplementary information.



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

	<u>2022</u>		<u>2021</u>		<u>2020</u>		<u>2019</u>		<u>2018</u>		<u>2017</u>
<b>Ohio Public Employees' Retirement System (OPERS)</b>											
County's Proportion of the Net OPEB Liability (Asset)	0.601670%		0.616378%		0.576366%		0.601297%		0.613583%		0.624151%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (18,845,225)	\$	(10,981,266)	\$	79,611,118	\$	78,394,935	\$	66,630,594	\$	63,041,371
County's Covered Payroll	\$ 84,657,525	\$	82,877,642	\$	80,820,734	\$	80,292,820	\$	80,542,246	\$	93,828,971
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-22.26%		-13.25%		98.50%		97.64%		82.73%		67.19%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	128.23%		115.57%		47.80%		46.33%		54.14%		54.04%
<b>State Teachers Retirement System (STRS)</b>											
County's Proportion of the Net OPEB Liability (Asset)	0.021048%		0.022490%		0.025576%		0.030810%		0.030317%		0.030481%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (545,001)	\$	(474,174)	\$	(449,503)	\$	(510,000)	\$	(487,163)	\$	1,189,265
County's Covered Payroll	\$ 2,764,914	\$	2,762,200	\$	3,553,029	\$	3,454,271	\$	3,463,686	\$	3,265,186
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-19.71%		-17.17%		-12.65%		-14.77%		-14.06%		36.42%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	230.73%		174.70%		182.10%		174.70%		176.00%		47.10%

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

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

See accompanying notes to the required supplementary information.

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (1)	\$ 88,483,405	\$ 84,657,525	\$ 82,877,642	\$ 80,820,734
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<b><i>State Teachers Retirement System (STRS)</i></b>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	-	-	-	-
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 2,648,493	\$ 2,764,914	\$ 2,762,200	\$ 3,553,029
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

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

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

See accompanying notes to the required supplementary information.



<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ -	\$ 805,422	\$ 1,876,579	n/a	n/a	n/a
<u>-</u>	<u>(805,422)</u>	<u>(1,876,579)</u>	n/a	n/a	n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	n/a	n/a	n/a
\$ 80,292,820	\$ 80,542,246	\$ 93,828,971	n/a	n/a	n/a
0.00%	1.00%	2.00%	n/a	n/a	n/a
\$ -	\$ -	\$ -	\$ -	\$ 14,664	\$ 29,759
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14,664)</u>	<u>(29,759)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 3,454,271	\$ 3,463,686	\$ 3,265,186	\$ 3,067,543	\$ 2,932,756	\$ 2,975,908
0.00%	0.00%	0.00%	0.00%	0.50%	1.00%

See accompanying notes to the required supplementary information.

# STARK COUNTY, OHIO

Notes to the Required Supplementary Information

For the Year Ended December 31, 2022

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## NOTE 1 - NET PENSION LIABILITY

### *Changes in Assumptions – OPERS*

Amounts reported incorporate changes in discount rate used in calculating the total pension liability as follows:

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Discount Rate	6.90%	7.20%	7.20%	7.20%	7.50%

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Calendar year 2017 reflects an adjustment of the rates of withdrawal, disability, retirement and mortality to more closely reflect actual experience. The expectation of retired life mortality was based on RP-2014 Healthy Annuitant mortality table and RP-2014 Disabled mortality table. Wage inflation rate was also reduced from 3.25 percent to 2.75 percent.

### *Changes in Benefit Terms – OPERS*

In October 2021, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 0.5 percent simple through 2021 then 2.5 percent to 3.00 percent simple through 2022 then 2.05 percent simple.

In October 2020, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 1.40 percent simple through 2020 then 2.15 simple to 0.5 percent simple through 2021 then 2.15 percent simple.

In October 2019, the OPERS Board adopted a change in COLA for post-January 7, 2013 retirees, changing it from 3.00 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

### *Changes in Assumptions – STRS*

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

# STARK COUNTY, OHIO

Notes to the Required Supplementary Information

For the Year Ended December 31, 2022

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

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

### ***Changes in Benefit Terms - STRS***

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during fiscal year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

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

## **NOTE 2 - NET OPEB LIABILITY (ASSET)**

### ***Changes in Assumptions - OPERS***

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

<b><u>Assumption</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>	<b><u>2019</u></b>	<b><u>2018</u></b>	<b><u>2017</u></b>
Discount Rate	6.00%	6.00%	3.16%	3.96%	3.85%	4.23%
Municipal Bond Rate	1.84%	2.00%	2.75%	3.71%	3.31%	n/a
Health Care Cost Trend Rate	5.50%	8.50%	10.50%	10.00%	7.50%	n/a

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

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

For calendar year 2022, the cost of living adjustments decreased from 2.15 percent simple to 2.05 percent simple.

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

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

For 2022, the healthy and disabled mortality assumptions were updated to the RPub-2010 mortality tables with generational improvement scale MP-2020. Rates of retirement, termination and disability were modified to better reflect anticipated future experience.

# STARK COUNTY, OHIO

## *Notes to the Required Supplementary Information*

*For the Year Ended December 31, 2022*

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For calendar year 2022, the following changes were made to the actuarial assumptions:

- Projected salary increases from 3.25 to 10.75 percent, including wage inflation to varying by service from 2.50 to 8.50 percent
- Medicare medical health care cost trends from -16.18 percent initial to -68.78 percent initial and 4.00 percent ultimate to 3.94 percent ultimate
- Medicare prescription drug health care cost trends from 29.98 percent initial to -5.47 percent initial and 4.00 percent ultimate to 3.94 percent ultimate

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

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

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

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

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

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

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

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

## **STARK COUNTY, OHIO**

*Notes to the Required Supplementary Information*

*For the Year Ended December 31, 2022*

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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.

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# STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2022*

## Nonmajor Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2022*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2022*

### *Nonmajor Debt Service Funds*

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

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

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

### *Nonmajor Capital Projects Funds*

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

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

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

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

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

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

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

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



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# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 34,482,490	\$ 141,366	\$ 17,377,386	\$ 52,001,242
Cash and Investments with Escrow Agents	226,610	-	147,707	374,317
Accounts Receivable	209,859	-	-	209,859
Intergovernmental Receivable	16,001,657	-	558,383	16,560,040
Taxes Receivable	1,568,677	-	-	1,568,677
Special Assessments Receivable	-	1,370,037	-	1,370,037
Loans Receivable	2,793,348	-	-	2,793,348
Interfund Receivable	127,856	8,593	-	136,449
Prepaid Items	103,524	-	-	103,524
Materials and Supplies Inventory	1,227,702	-	-	1,227,702
Revenue in Lieu of Taxes Receivable	-	-	241,577	241,577
<b>Total Assets</b>	<b>\$ 56,741,723</b>	<b>\$ 1,519,996</b>	<b>\$ 18,325,053</b>	<b>\$ 76,586,772</b>
<b>Liabilities</b>				
Accounts Payable	\$ 1,097,339	\$ -	\$ 226,501	\$ 1,323,840
Accrued Wages	793,573	-	-	793,573
Contracts Payable	1,075,164	-	801,155	1,876,319
Retainage Payable	226,610	-	147,707	374,317
Intergovernmental Payable	249,865	-	-	249,865
Interfund Payable	127,856	-	-	127,856
Unearned Revenue	785,161	-	-	785,161
<b>Total Liabilities</b>	<b>4,355,568</b>	<b>-</b>	<b>1,175,363</b>	<b>5,530,931</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	664,759	-	-	664,759
Revenue in Lieu of Taxes	-	-	241,577	241,577
Unavailable Revenue	12,082,471	1,370,037	18,532	13,471,040
<b>Total Deferred Inflows of Resources</b>	<b>12,747,230</b>	<b>1,370,037</b>	<b>260,109</b>	<b>14,377,376</b>
<b>Fund Balances</b>				
Nonspendable	1,331,226	-	-	1,331,226
Restricted	38,307,699	149,959	1,378,682	39,836,340
Committed	-	-	15,522,657	15,522,657
Assigned	-	-	6,775	6,775
Unassigned	-	-	(18,533)	(18,533)
<b>Total Fund Balances</b>	<b>39,638,925</b>	<b>149,959</b>	<b>16,889,581</b>	<b>56,678,465</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 56,741,723</b>	<b>\$ 1,519,996</b>	<b>\$ 18,325,053</b>	<b>\$ 76,586,772</b>

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2022

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
<b>Assets</b>					
Equity and Pooled Cash and Investments	\$ 100,258	\$ 1,384,853	\$ 42,433	\$ 300,120	\$ 6,374,258
Cash and Investments with Escrow Agents	-	-	-	-	-
Accounts Receivable	-	-	3,638	-	-
Intergovernmental Receivable	42,161	-	-	2,506,227	98,084
Taxes Receivable	-	-	-	-	771,982
Loans Receivable	-	-	-	1,495,630	-
Interfund Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	42,375
Materials and Supplies Inventory	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 142,419</b>	<b>\$ 1,384,853</b>	<b>\$ 46,071</b>	<b>\$ 4,301,977</b>	<b>\$ 7,286,699</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 53,322	\$ 42,437	\$ 6,000	\$ 9,050
Accrued Wages	3,207	67,603	-	-	7,580
Contracts Payable	-	-	-	-	11,125
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	631	13,271	-	6,600	1,490
Interfund Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>3,838</b>	<b>134,196</b>	<b>42,437</b>	<b>12,600</b>	<b>29,245</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	664,759
Unavailable Revenue	-	-	-	2,495,057	156,238
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,495,057</b>	<b>820,997</b>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	42,375
Restricted	138,581	1,250,657	3,634	1,794,320	6,394,082
<b>Total Fund Balances</b>	<b>138,581</b>	<b>1,250,657</b>	<b>3,634</b>	<b>1,794,320</b>	<b>6,436,457</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 142,419</b>	<b>\$ 1,384,853</b>	<b>\$ 46,071</b>	<b>\$ 4,301,977</b>	<b>\$ 7,286,699</b>

Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel	Motel Tax	Immobilization and Impoundment
\$ 35,768	\$ 384,295	\$ 392,075	\$ 4,206,579	\$ 1,790,387	\$ 904,714	\$ 6,524	\$ 52,416
-	-	-	-	-	-	-	-
-	-	-	111,475	15,383	20,532	-	-
-	1,559,077	-	-	39,188	-	-	-
-	-	-	-	-	-	796,695	-
-	1,297,718	-	-	-	-	-	-
-	-	-	127,856	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	19,211	-	-	-	-
<u>\$ 35,768</u>	<u>\$ 3,241,090</u>	<u>\$ 392,075</u>	<u>\$ 4,465,121</u>	<u>\$ 1,844,958</u>	<u>\$ 925,246</u>	<u>\$ 803,219</u>	<u>\$ 52,416</u>
\$ -	\$ 67,994	\$ -	\$ 10,084	\$ -	\$ 26,852	\$ -	\$ -
-	-	834	26,021	15,312	20,287	-	-
-	-	-	136,661	-	22,960	-	-
-	-	-	-	-	-	-	-
-	-	163	4,009	2,629	3,261	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	67,994	997	176,775	17,941	73,360	-	-
-	-	-	-	-	-	-	-
-	1,458,153	-	-	-	-	-	-
-	1,458,153	-	-	-	-	-	-
-	-	-	19,211	-	-	-	-
35,768	1,714,943	391,078	4,269,135	1,827,017	851,886	803,219	52,416
<u>35,768</u>	<u>1,714,943</u>	<u>391,078</u>	<u>4,288,346</u>	<u>1,827,017</u>	<u>851,886</u>	<u>803,219</u>	<u>52,416</u>
<u>\$ 35,768</u>	<u>\$ 3,241,090</u>	<u>\$ 392,075</u>	<u>\$ 4,465,121</u>	<u>\$ 1,844,958</u>	<u>\$ 925,246</u>	<u>\$ 803,219</u>	<u>\$ 52,416</u>

(continued)

# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Special Revenue Funds (continued)

December 31, 2022

	In-Home Detention	Motor Vehicle and Gas Tax	Municipal Road	Probate Court Conduct Business	Real Estate Assessment
<b>Assets</b>					
Equity and Pooled Cash and Investments	\$ 428	\$ 5,779,574	\$ 1,619,845	\$ 6,629	\$ 4,065,780
Cash and Investments with Escrow Agents	-	226,610	-	-	-
Accounts Receivable	-	14,058	-	-	-
Intergovernmental Receivable	-	10,598,324	390,844	-	-
Taxes Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	36,260
Materials and Supplies Inventory	-	1,200,022	-	-	-
<b>Total Assets</b>	<b>\$ 428</b>	<b>\$ 17,818,588</b>	<b>\$ 2,010,689</b>	<b>\$ 6,629</b>	<b>\$ 4,102,040</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 734,221	\$ -	\$ -	\$ 39,368
Accrued Wages	-	347,596	-	-	158,771
Contracts Payable	-	904,418	-	-	-
Retainage Payable	-	226,610	-	-	-
Intergovernmental Payable	-	61,260	-	-	31,150
Interfund Payable	-	-	-	-	-
Unearned Revenue	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>2,274,105</b>	<b>-</b>	<b>-</b>	<b>229,289</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	7,705,000	268,023	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>7,705,000</b>	<b>268,023</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>					
Nonspendable	-	1,200,022	-	-	36,260
Restricted	428	6,639,461	1,742,666	6,629	3,836,491
<b>Total Fund Balances</b>	<b>428</b>	<b>7,839,483</b>	<b>1,742,666</b>	<b>6,629</b>	<b>3,872,751</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 428</b>	<b>\$ 17,818,588</b>	<b>\$ 2,010,689</b>	<b>\$ 6,629</b>	<b>\$ 4,102,040</b>

Emergency Rental Assistance Grant	Law Library	BOE Special Election Fund	OneOhio OPIOD Settlement	Other Public Safety	Other	Total
\$ 785,161	\$ 501,607	\$ 227,057	\$ 133,225	\$ 4,922,964	\$ 465,540	\$ 34,482,490
-	-	-	-	-	-	226,610
-	-	-	-	37,055	7,718	209,859
-	14,504	-	-	753,248	-	16,001,657
-	-	-	-	-	-	1,568,677
-	-	-	-	-	-	2,793,348
-	-	-	-	-	-	127,856
-	21,709	-	-	3,180	-	103,524
-	1,383	-	-	7,086	-	1,227,702
<u>\$ 785,161</u>	<u>\$ 539,203</u>	<u>\$ 227,057</u>	<u>\$ 133,225</u>	<u>\$ 5,723,533</u>	<u>\$ 473,258</u>	<u>\$ 56,741,723</u>
\$ -	\$ 18,513	\$ -	\$ -	\$ 89,498	\$ -	\$ 1,097,339
-	12,711	-	-	130,912	2,739	793,573
-	-	-	-	-	-	1,075,164
-	-	-	-	-	-	226,610
-	1,956	-	-	123,445	-	249,865
-	-	-	-	123,425	4,431	127,856
785,161	-	-	-	-	-	785,161
<u>785,161</u>	<u>33,180</u>	<u>-</u>	<u>-</u>	<u>467,280</u>	<u>7,170</u>	<u>4,355,568</u>
-	-	-	-	-	-	664,759
-	-	-	-	-	-	12,082,471
-	-	-	-	-	-	12,747,230
-	23,092	-	-	10,266	-	1,331,226
-	482,931	227,057	133,225	5,245,987	466,088	38,307,699
-	<u>506,023</u>	<u>227,057</u>	<u>133,225</u>	<u>5,256,253</u>	<u>466,088</u>	<u>39,638,925</u>
<u>\$ 785,161</u>	<u>\$ 539,203</u>	<u>\$ 227,057</u>	<u>\$ 133,225</u>	<u>\$ 5,723,533</u>	<u>\$ 473,258</u>	<u>\$ 56,741,723</u>

# STARK COUNTY, OHIO

*Combining Balance Sheet*

*Nonmajor Debt Service Funds*

*December 31, 2022*

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<b>Assets</b>			
Equity and Pooled Cash and Investments	\$ 26,297	\$ 115,069	\$ 141,366
Special Assessments Receivable	1,370,037	-	1,370,037
Interfund Receivable	8,593	-	8,593
<b>Total Assets</b>	<u>\$ 1,404,927</u>	<u>\$ 115,069</u>	<u>\$ 1,519,996</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	<u>\$ 1,370,037</u>	<u>\$ -</u>	<u>\$ 1,370,037</u>
<b>Fund Balances</b>			
Restricted	<u>34,890</u>	<u>115,069</u>	<u>149,959</u>
<b>Total Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 1,404,927</u>	<u>\$ 115,069</u>	<u>\$ 1,519,996</u>





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# STARK COUNTY, OHIO

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2022

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction	Permanent Improvement
<b>Assets</b>					
Equity and Pooled Cash and Investments	\$ 6,775	\$ 14,382	\$ 18,370	\$ -	\$ 15,991,929
Cash and Investments with Escrow Agents	-	-	-	-	147,707
Intergovernmental Receivable	-	-	-	558,383	-
Revenue in Lieu of Taxes Receivable	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 6,775</u>	<u>\$ 14,382</u>	<u>\$ 18,370</u>	<u>\$ 558,383</u>	<u>\$ 16,139,636</u>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ 119,204	\$ 107,297
Contracts Payable	-	-	-	439,180	361,975
Retainage Payable	-	-	-	-	147,707
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>558,384</u>	<u>616,979</u>
<b>Deferred Inflows of Resources</b>					
Unavailable Revenue	-	-	-	18,532	-
Revenue in Lieu of Taxes	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,532</u>	<u>-</u>
<b>Fund Balances</b>					
Restricted	-	14,382	18,370	-	-
Committed	-	-	-	-	15,522,657
Assigned	6,775	-	-	-	-
Unassigned	-	-	-	(18,533)	-
<b>Total Fund Balances (Deficits)</b>	<u>6,775</u>	<u>14,382</u>	<u>18,370</u>	<u>(18,533)</u>	<u>15,522,657</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 6,775</u>	<u>\$ 14,382</u>	<u>\$ 18,370</u>	<u>\$ 558,383</u>	<u>\$ 16,139,636</u>

JFS Capital Projects	The Venue TIF Fund	Total
\$ 292,060	\$ 1,053,870	\$ 17,377,386
-	-	147,707
-	-	558,383
-	241,577	241,577
<u>\$ 292,060</u>	<u>\$ 1,295,447</u>	<u>\$ 18,325,053</u>
\$ -	\$ -	\$ 226,501
-	-	801,155
-	-	147,707
<u>-</u>	<u>-</u>	<u>1,175,363</u>
-	-	18,532
-	241,577	241,577
<u>-</u>	<u>241,577</u>	<u>260,109</u>
292,060	1,053,870	1,378,682
-	-	15,522,657
-	-	6,775
-	-	(18,533)
<u>292,060</u>	<u>1,053,870</u>	<u>16,889,581</u>
<u>\$ 292,060</u>	<u>\$ 1,295,447</u>	<u>\$ 18,325,053</u>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$ 636,395	\$ -	\$ -	\$ 636,395
Sales and Use Taxes	4,108,845	-	-	4,108,845
Other Local Taxes	3,711,964	-	-	3,711,964
Revenue in Lieu of Taxes	-	-	245,630	245,630
Special Assessments	-	388,627	-	388,627
Charges for Services	8,349,286	-	-	8,349,286
Licenses and Permits	317,703	-	-	317,703
Fines and Forfeitures	586,101	-	-	586,101
Intergovernmental	38,314,993	-	4,645,707	42,960,700
Interest	7,605	280	-	7,885
Other	541,892	-	2,855	544,747
<b>Total Revenues</b>	<b>56,574,784</b>	<b>388,907</b>	<b>4,894,192</b>	<b>61,857,883</b>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	8,992,198	6,108	-	8,998,306
Judicial	2,672,941	-	-	2,672,941
Public Safety	8,903,066	-	-	8,903,066
Public Works	25,030,044	-	-	25,030,044
Health	665,664	-	-	665,664
Human Services	9,612,148	-	-	9,612,148
Capital Outlay	-	-	8,745,776	8,745,776
Debt Service:				
Principal Retirement	251,253	1,497,017	-	1,748,270
Interest and Fiscal Charges	-	428,410	-	428,410
<b>Total Expenditures</b>	<b>56,127,314</b>	<b>1,931,535</b>	<b>8,745,776</b>	<b>66,804,625</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>447,470</b>	<b>(1,542,628)</b>	<b>(3,851,584)</b>	<b>(4,946,742)</b>
<b>Other Financing Sources</b>				
Proceeds from Sale of Capital Assets	-	-	179,270	179,270
Issuance of OPWC Loans	-	-	1,456,702	1,456,702
Transfers In	-	1,556,000	5,000,000	6,556,000
<b>Total Other Financing Sources</b>	<b>-</b>	<b>1,556,000</b>	<b>6,635,972</b>	<b>8,191,972</b>
<b>Net Change in Fund Balances</b>	<b>447,470</b>	<b>13,372</b>	<b>2,784,388</b>	<b>3,245,230</b>
<b>Fund Balances Beginning of Year</b>	<b>39,191,455</b>	<b>136,587</b>	<b>14,105,193</b>	<b>53,433,235</b>
<b>Fund Balances End of Year</b>	<b>\$ 39,638,925</b>	<b>\$ 149,959</b>	<b>\$ 16,889,581</b>	<b>\$ 56,678,465</b>



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# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2022

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 636,395
Sales and Use Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	-	69,126	-	2,010
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	250,846	2,470,403	-	853,611	1,234,001
Interest	-	-	-	-	-
Other	-	295	-	12,705	-
<b>Total Revenues</b>	<u>250,846</u>	<u>2,470,698</u>	<u>69,126</u>	<u>866,316</u>	<u>1,872,406</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	-
Judicial	3,838	-	-	-	-
Public Safety	-	2,413,765	108,515	-	1,824,026
Public Works	-	-	-	867,648	-
Health	-	-	-	-	-
Human Services	230,854	-	-	-	-
Debt Service:					
Principal Retirement	-	-	-	-	-
<b>Total Expenditures</b>	<u>234,692</u>	<u>2,413,765</u>	<u>108,515</u>	<u>867,648</u>	<u>1,824,026</u>
<b>Net Change in Fund Balances</b>	16,154	56,933	(39,389)	(1,332)	48,380
<b>Fund Balances Beginning of Year</b>	<u>122,427</u>	<u>1,193,724</u>	<u>43,023</u>	<u>1,795,652</u>	<u>6,388,077</u>
<b>Fund Balances End of Year</b>	<u>\$ 138,581</u>	<u>\$ 1,250,657</u>	<u>\$ 3,634</u>	<u>\$ 1,794,320</u>	<u>\$ 6,436,457</u>

Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection	Dog and Kennel	Motel Tax	Immobilization and Impoundment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,711,964	-
-	900	-	1,342,601	1,057,702	790,961	-	890
-	-	-	-	-	-	-	-
-	-	-	-	-	4,562	-	-
328,821	2,425,972	-	130,435	-	-	-	-
-	1,840	-	-	-	-	-	-
-	16,750	-	108,270	144,775	68,510	-	-
<u>328,821</u>	<u>2,445,462</u>	<u>-</u>	<u>1,581,306</u>	<u>1,202,477</u>	<u>864,033</u>	<u>3,711,964</u>	<u>890</u>
-	-	-	-	1,038,594	-	3,670,363	-
-	-	-	1,074,046	-	-	-	-
-	-	8,255	-	-	-	-	-
-	2,371,491	-	-	-	-	-	-
-	-	-	-	-	665,664	-	-
412,879	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>412,879</u>	<u>2,371,491</u>	<u>8,255</u>	<u>1,074,046</u>	<u>1,038,594</u>	<u>665,664</u>	<u>3,670,363</u>	<u>-</u>
(84,058)	73,971	(8,255)	507,260	163,883	198,369	41,601	890
<u>119,826</u>	<u>1,640,972</u>	<u>399,333</u>	<u>3,781,086</u>	<u>1,663,134</u>	<u>653,517</u>	<u>761,618</u>	<u>51,526</u>
<u>\$ 35,768</u>	<u>\$ 1,714,943</u>	<u>\$ 391,078</u>	<u>\$ 4,288,346</u>	<u>\$ 1,827,017</u>	<u>\$ 851,886</u>	<u>\$ 803,219</u>	<u>\$ 52,416</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, 2022

	In-Home Detention	Motor Vehicle and Gas Tax	Municipal Road	Probate Court Conduct Business	Real Estate Assessment
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	4,108,845	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	9,150	-	4,315	4,790,451
Licenses and Permits	-	222,740	-	-	-
Fines and Forfeitures	-	60,944	-	-	1,500
Intergovernmental	-	15,312,983	765,186	-	-
Interest	-	3,080	-	-	-
Other	-	58,627	-	-	70,331
<b>Total Revenues</b>	<u>-</u>	<u>19,776,369</u>	<u>765,186</u>	<u>4,315</u>	<u>4,862,282</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	-	-	-	-	4,283,241
Judicial	-	-	-	1,921	-
Public Safety	-	-	-	-	-
Public Works	-	19,992,201	1,798,704	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Debt Service:					
Principal Retirement	-	251,253	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>20,243,454</u>	<u>1,798,704</u>	<u>1,921</u>	<u>4,283,241</u>
<b>Net Change in Fund Balances</b>	-	(467,085)	(1,033,518)	2,394	579,041
<b>Fund Balances Beginning of Year</b>	<u>428</u>	<u>8,306,568</u>	<u>2,776,184</u>	<u>4,235</u>	<u>3,293,710</u>
<b>Fund Balances End of Year</b>	<u>\$ 428</u>	<u>\$ 7,839,483</u>	<u>\$ 1,742,666</u>	<u>\$ 6,629</u>	<u>\$ 3,872,751</u>



Emergency Rental Assistance Grant	Law Library	BOE Special Election Fund	OneOhio OPIOD Settlement	Other Public Safety	Other	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 636,395
-	-	-	-	-	-	4,108,845
0	-	-	-	-	-	3,711,964
-	10,155	-	-	179,142	91,883	8,349,286
-	-	-	-	94,963	-	317,703
-	275,485	-	133,225	90,456	19,929	586,101
8,968,415	191,290	-	-	5,373,030	10,000	38,314,993
-	-	-	-	2,589	96	7,605
-	59,393	-	-	1,736	500	541,892
<u>8,968,415</u>	<u>536,323</u>	<u>-</u>	<u>133,225</u>	<u>5,741,916</u>	<u>122,408</u>	<u>56,574,784</u>
-	-	-	-	-	-	8,992,198
-	518,894	-	-	1,003,028	71,214	2,672,941
-	-	-	-	4,548,505	-	8,903,066
-	-	-	-	-	-	25,030,044
-	-	-	-	-	-	665,664
8,968,415	-	-	-	-	-	9,612,148
-	-	-	-	-	-	251,253
<u>8,968,415</u>	<u>518,894</u>	<u>-</u>	<u>-</u>	<u>5,551,533</u>	<u>71,214</u>	<u>56,127,314</u>
-	17,429	-	133,225	190,383	51,194	447,470
-	488,594	227,057	-	5,065,870	414,894	39,191,455
<u>\$ -</u>	<u>\$ 506,023</u>	<u>\$ 227,057</u>	<u>\$ 133,225</u>	<u>\$ 5,256,253</u>	<u>\$ 466,088</u>	<u>\$ 39,638,925</u>

# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2022

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total
<b>Revenues</b>			
Special Assessments	\$ 388,627	\$ -	\$ 388,627
Interest	280	-	280
<b>Total Revenues</b>	<u>388,907</u>	<u>-</u>	<u>388,907</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	6,108	-	6,108
Debt Service:			
Principal Retirement	307,017	1,190,000	1,497,017
Interest and Fiscal Charges	62,479	365,931	428,410
<b>Total Expenditures</b>	<u>375,604</u>	<u>1,555,931</u>	<u>1,931,535</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	13,303	(1,555,931)	(1,542,628)
<b>Other Financing Sources</b>			
Transfers In	-	1,556,000	1,556,000
<b>Net Change in Fund Balances</b>	13,303	69	13,372
<b>Fund Balances Beginning of Year</b>	<u>21,587</u>	<u>115,000</u>	<u>136,587</u>
<b>Fund Balances End of Year</b>	<u>\$ 34,890</u>	<u>\$ 115,069</u>	<u>\$ 149,959</u>



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# STARK COUNTY, OHIO

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2022

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction	Permanent Improvement
<b>Revenues</b>					
Revenue in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	4,645,707	-
Other	-	-	-	-	2,855
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,645,707</u>	<u>2,855</u>
<b>Expenditures</b>					
Capital Outlay	-	-	-	6,071,939	2,670,912
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,426,232)</u>	<u>(2,668,057)</u>
<b>Other Financing Sources</b>					
Issuance of OPWC Loans	-	-	-	1,456,702	-
Transfers In	-	-	-	-	5,000,000
Proceeds from Sale of Capital Assets	-	-	-	-	179,270
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,456,702</u>	<u>5,179,270</u>
<b>Net Change in Fund Balances</b>	-	-	-	30,470	2,511,213
<b>Fund Balances (Deficits) Beginning of Year</b>	<u>6,775</u>	<u>14,382</u>	<u>18,370</u>	<u>(49,003)</u>	<u>13,011,444</u>
<b>Fund Balances (Deficits) End of Year</b>	<u>\$ 6,775</u>	<u>\$ 14,382</u>	<u>\$ 18,370</u>	<u>\$ (18,533)</u>	<u>\$ 15,522,657</u>

<u>JFS Capital Projects</u>	<u>The Venue TIF</u>	<u>Total</u>
\$ -	\$ 245,630	\$ 245,630
-	-	4,645,707
-	-	2,855
<u>-</u>	<u>245,630</u>	<u>4,894,192</u>
-	2,925	8,745,776
<u>-</u>	<u>242,705</u>	<u>(3,851,584)</u>
-	-	1,456,702
-	-	5,000,000
-	-	179,270
<u>-</u>	<u>-</u>	<u>6,635,972</u>
-	242,705	2,784,388
<u>292,060</u>	<u>811,165</u>	<u>14,105,193</u>
<u>\$ 292,060</u>	<u>\$ 1,053,870</u>	<u>\$ 16,889,581</u>

## **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Enterprise Funds*

*For the Year Ended December 31, 2022*

### *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, 2022

	Enterprise Funds		
	Water	Sheriff's Webcheck	Total
<b>Assets</b>			
<b>Current Assets</b>			
Equity in Pooled Cash and Investments	\$ 1,087,085	\$ 291,441	\$ 1,378,526
Accounts Receivable	70,805	-	70,805
<b>Total Current Assets</b>	<b>1,157,890</b>	<b>291,441</b>	<b>1,449,331</b>
<b>Noncurrent Assets</b>			
Net OPEB Asset	37,690	-	37,690
Non-Depreciable Capital Assets	120,459	-	120,459
Depreciable Capital Assets, Net	5,590,266	-	5,590,266
<b>Total Noncurrent Assets</b>	<b>5,748,415</b>	<b>-</b>	<b>5,748,415</b>
<b>Total Assets</b>	<b>6,906,305</b>	<b>291,441</b>	<b>7,197,746</b>
<b>Deferred Outflows of Resources</b>			
Pension	47,969	-	47,969
OPEB	2,628	-	2,628
<b>Total Deferred Outflows of Resources</b>	<b>50,597</b>	<b>-</b>	<b>50,597</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accrued Wages	10,265	-	10,265
Intergovernmental Payable	1,863	2,838	4,701
Compensated Absences Payable	8,204	-	8,204
<b>Total Current Liabilities</b>	<b>20,332</b>	<b>2,838</b>	<b>23,170</b>
<b>Long-Term Liabilities</b>			
Compensated Absences Payable - Net of Current Portion	16,996	-	16,996
Net Pension Liability	106,419	-	106,419
<b>Total Long-Term Liabilities</b>	<b>123,415</b>	<b>-</b>	<b>123,415</b>
<b>Total Liabilities</b>	<b>143,747</b>	<b>2,838</b>	<b>146,585</b>
<b>Deferred Inflows of Resources</b>			
Pension	132,777	-	132,777
OPEB	39,443	-	39,443
<b>Total Deferred Inflows of Resources</b>	<b>172,220</b>	<b>-</b>	<b>172,220</b>
<b>Net Position</b>			
Net Investment in Capital Assets	5,710,725	-	5,710,725
Unrestricted	930,210	288,603	1,218,813
<b>Total Net Position</b>	<b>\$ 6,640,935</b>	<b>\$ 288,603</b>	<b>\$ 6,929,538</b>

# STARK COUNTY, OHIO

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2022

	Enterprise Funds		
	Water	Sheriff's Webcheck	Total
<b>Operating Revenues</b>			
Charges for Services	\$ 857,915	\$ 22,996	\$ 880,911
Other	222,479	-	222,479
<b>Total Operating Revenues</b>	<u>1,080,394</u>	<u>22,996</u>	<u>1,103,390</u>
<b>Operating Expenses</b>			
Personal Services	46,608	42,759	89,367
Contractual Services	294,111	5,531	299,642
Materials and Supplies	29,271	11,345	40,616
Depreciation	197,978	-	197,978
Other	-	7,511	7,511
<b>Total Operating Expenses</b>	<u>567,968</u>	<u>67,146</u>	<u>635,114</u>
<b>Operating Income (Loss)</b>	<u>512,426</u>	<u>(44,150)</u>	<u>468,276</u>
<b>Non-Operating Revenues (Expenses)</b>			
Intergovernmental	-	42,759	42,759
<b>Income (Loss) before Capital Contributions</b>	<u>512,426</u>	<u>(1,391)</u>	<u>511,035</u>
Capital Contributions	<u>288,580</u>	<u>-</u>	<u>288,580</u>
<b>Change in Net Position</b>	<u>801,006</u>	<u>(1,391)</u>	<u>799,615</u>
<b>Net Position Beginning of Year</b>	<u>5,839,929</u>	<u>289,994</u>	<u>6,129,923</u>
<b>Net Position End of Year</b>	<u>\$ 6,640,935</u>	<u>\$ 288,603</u>	<u>\$ 6,929,538</u>



# STARK COUNTY, OHIO

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2022

	Water	Sheriff's Webcheck	Total
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$ 861,369	\$ 22,996	\$ 884,365
Cash Received from Other Operating Receipts	222,479	-	222,479
Cash Payments to Employees for Services and Benefits	(114,597)	(42,759)	(157,356)
Cash Payments to Suppliers for Goods and Services	(29,271)	(11,345)	(40,616)
Cash Payments for Contractual Services	(364,049)	(5,531)	(369,580)
Other Cash Payments	-	(7,549)	(7,549)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>575,931</u>	<u>(44,188)</u>	<u>531,743</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Operating Grants	-	42,759	42,759
<b>Cash Flows from Capital and Related Financing Activities</b>			
Payment for Capital Acquisitions	(345,158)	-	(345,158)
<b>Net Increase (Decrease) in Cash and Investments</b>	230,773	(1,429)	229,344
<b>Cash and Investments Beginning of Year</b>	856,312	292,870	1,149,182
<b>Cash and Investments End of Year</b>	<u>\$ 1,087,085</u>	<u>\$ 291,441</u>	<u>\$ 1,378,526</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>			
<b>Operating Income (Loss)</b>	\$ 512,426	\$ (44,150)	\$ 468,276
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</b>			
Depreciation Expense	197,978	-	197,978
(Increase) Decrease in Assets:			
Accounts Receivable	3,454	-	3,454
Net OPEB Asset	(15,727)	-	(15,727)
Deferred Outflows - Pension/OPEB	3,349	-	3,349
Increase (Decrease) in Liabilities:			
Accounts Payable	(69,938)	(2,876)	(72,814)
Accrued Wages	933	-	933
Compensated Absences Payable	1,415	-	1,415
Intergovernmental Payable	153	2,838	2,991
Deferred Inflows - Pension/OPEB	21,190	-	21,190
Net Pension Liability	(79,302)	-	(79,302)
<b>Total Adjustments</b>	<u>63,505</u>	<u>(38)</u>	<u>63,467</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u>\$ 575,931</u>	<u>\$ (44,188)</u>	<u>\$ 531,743</u>

## **STARK COUNTY, OHIO**

*Fund Descriptions – Internal Service Funds*

*For the Year Ended December 31, 2022*

### *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, 2022

	Internal Service		
	Self Insurance	Workers' Compensation	Total
<b>Assets</b>			
<b>Current Assets</b>			
Equity in Pooled Cash and Investments	\$ 5,150,313	\$ 2,548,027	\$ 7,698,340
Accounts Receivable	22,434	-	22,434
Intergovernmental Receivable	-	9,695	9,695
Prepaid Items	-	510,266	510,266
<b>Total Current Assets</b>	<b>5,172,747</b>	<b>3,067,988</b>	<b>8,240,735</b>
<b>Noncurrent Assets:</b>			
Net OPEB Asset	18,845	18,845	37,690
<b>Total Assets</b>	<b>5,191,592</b>	<b>3,086,833</b>	<b>8,278,425</b>
<b>Deferred Outflows of Resources</b>			
Pension	23,986	23,986	47,972
OPEB	1,297	1,297	2,594
<b>Total Deferred Outflows of Resources</b>	<b>25,283</b>	<b>25,283</b>	<b>50,566</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	7,121	9,125	16,246
Accrued Wages	7,364	7,003	14,367
Compensated Absences Payable	7,377	6,957	14,334
Intergovernmental Payable	1,254	1,199	2,453
Claims Payable	1,597,214	23,382	1,620,596
<b>Total Current Liabilities</b>	<b>1,620,330</b>	<b>47,666</b>	<b>1,667,996</b>
<b>Long-Term Liabilities:</b>			
Compensated Absences Payable - Net of Current Portion	14,932	14,110	29,042
Claims Payable - Net of Current Portion	-	264,604	264,604
Net Pension Liability	53,210	53,210	106,420
<b>Total Long-Term Liabilities</b>	<b>68,142</b>	<b>331,924</b>	<b>400,066</b>
<b>Total Liabilities</b>	<b>1,688,472</b>	<b>379,590</b>	<b>2,068,062</b>
<b>Deferred Inflows of Resources</b>			
Pension	66,326	66,326	132,652
OPEB	19,714	19,714	39,428
<b>Total Deferred Inflows of Resources</b>	<b>86,040</b>	<b>86,040</b>	<b>172,080</b>
<b>Net Position</b>			
Unrestricted	\$ 3,442,363	\$ 2,646,486	\$ 6,088,849

# STARK COUNTY, OHIO

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

All Internal Service Funds

For the Year Ended December 31, 2022

	Internal Service		
	Self Insurance	Workers' Compensation	Total
<b>Operating Revenues</b>			
Charges for Services	\$ 25,159,084	\$ -	\$ 25,159,084
Other	1,261,139	132,942	1,394,081
<b>Total Operating Revenues</b>	<u>26,420,223</u>	<u>132,942</u>	<u>26,553,165</u>
<b>Operating Expenses</b>			
Personal Services	72,462	114,516	186,978
Contractual Services	1,771,871	540,606	2,312,477
Claims	25,642,359	-	25,642,359
Change in Workers Compensation Estimate	-	(149,215)	(149,215)
Other	47,325	180	47,505
<b>Total Operating Expenses</b>	<u>27,534,017</u>	<u>506,087</u>	<u>28,040,104</u>
<b>Change in Net Position</b>	(1,113,794)	(373,145)	(1,486,939)
<b>Net Position Beginning of Year</b>	<u>4,556,157</u>	<u>3,019,631</u>	<u>7,575,788</u>
<b>Net Position End of Year</b>	<u>\$ 3,442,363</u>	<u>\$ 2,646,486</u>	<u>\$ 6,088,849</u>

# STARK COUNTY, OHIO

Combining Statement of Cash Flows  
All Internal Service Funds

For the Year Ended December 31, 2022

	Self Insurance	Workers' Compensation	Total
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services Provided	\$ 25,159,084	\$ -	\$ 25,159,084
Cash Received from Other Operating Receipts	1,313,762	132,509	1,446,271
Cash Payments to Employees for Services and Benefits	(147,523)	(143,997)	(291,520)
Cash Payments for Contractual Services	(1,960,127)	(589,209)	(2,549,336)
Cash Payments for Claims	(26,047,322)	-	(26,047,322)
Cash Payments for Other Operating Expenses	(47,325)	(180)	(47,505)
<b>Net Cash Used for Operating Activities</b>	<u>(1,729,451)</u>	<u>(600,877)</u>	<u>(2,330,328)</u>
<b>Net Increase (Decrease) in Cash and Investments</b>	(1,729,451)	(600,877)	(2,330,328)
<b>Cash and Investments Beginning of Year</b>	<u>6,879,764</u>	<u>3,148,904</u>	<u>10,028,668</u>
<b>Cash and Investments End of Year</b>	<u>\$ 5,150,313</u>	<u>\$ 2,548,027</u>	<u>\$ 7,698,340</u>
<b>Reconciliation of Operating Loss to Net Cash Used for Operating Activities</b>			
<b>Operating Income</b>	\$ (1,113,794)	\$ (373,145)	\$ (1,486,939)
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Increase (Decrease) in Assets:			
Accounts Receivable	52,623	-	52,623
Intergovernmental Receivable	-	(433)	(433)
Prepays	-	(47,189)	(47,189)
Net OPEB Asset	(7,864)	(7,864)	(15,728)
Deferred Outflows - Pension/OPEB	1,324	1,324	2,648
Increase (Decrease) in Liabilities:			
Accounts Payable	(188,256)	9,125	(179,131)
Accrued Wages	713	352	1,065
Intergovernmental Payable	121	(10,473)	(10,352)
Claims Payable	(404,963)	(149,215)	(554,178)
Compensated Absences Payable	7,018	5,776	12,794
Deferred Inflows - Pension/OPEB	(36,723)	10,515	(26,208)
Net Pension Liability	(39,650)	(39,650)	(79,300)
<b>Total Adjustments</b>	<u>(615,657)</u>	<u>(227,732)</u>	<u>(843,389)</u>
<b>Net Cash Used for Operating Activities</b>	<u>\$ (1,729,451)</u>	<u>\$ (600,877)</u>	<u>\$ (2,330,328)</u>

# STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds  
For the Year Ended December 31, 2022*

## 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, 2022*

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

# Stark County, Ohio

Combining Statement of Net Position

Custodial Funds

December 31, 2022

	Undivided Taxes	Fiscal Agent	Court and Miscellaneous Safety	Other Custodial	Total
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 16,230,416	\$ 15,298,601	\$ 2,967,058	\$ 372,242	\$ 34,868,317
Cash and Investments in Segregated Accounts	-	-	2,754,910	-	2,754,910
Intergovernmental Receivable	14,872,120	8,561	-	-	14,880,681
Taxes Receivable	524,187,890	8,003,402	-	-	532,191,292
Special Assessments Receivable	15,811,112	-	-	-	15,811,112
<b>Total Assets</b>	<u>571,101,538</u>	<u>23,310,564</u>	<u>5,721,968</u>	<u>372,242</u>	<u>600,506,312</u>
<b>Liabilities</b>					
Accounts Payable	-	-	138,539	-	138,539
Intergovernmental Payable	31,102,536	-	5,499,406	372,242	36,974,184
<b>Total Liabilities</b>	<u>31,102,536</u>	<u>-</u>	<u>5,637,945</u>	<u>372,242</u>	<u>37,112,723</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	455,007,038	7,026,023	-	-	462,033,061
<b>Net Position</b>					
Restricted for Individuals, Organizations and Other Governments	<u>\$ 84,991,964</u>	<u>\$ 16,284,541</u>	<u>\$ 84,023</u>	<u>\$ -</u>	<u>\$ 101,360,528</u>



# STARK COUNTY, OHIO

*Combining Statement of Changes in Net Position*

*Private Purpose Trust Funds*

*For the Year Ended December 31, 2022*

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

# Stark County, Ohio

Combining Statement of Changes in Net Position

Custodial Funds

December 31, 2022

	Undivided Taxes	Fiscal Agent	Court and Miscellaneous Safety	Other Custodial	Total
<b>Additions</b>					
Intergovernmental	\$ 32,920,146	\$ -	\$ 8,065	\$ -	\$ 32,928,211
Amounts Received as Fiscal Agent	-	37,036,184	-	-	37,036,184
Licenses, Permits & Fees for Other Governments	-	-	63,989,830	1,826,178	65,816,008
Fines & Forfeitures for Other Governments	-	-	5,457,382	-	5,457,382
Property Tax Collections for Other Governments	444,628,030	-	-	-	444,628,030
Special Assessment Collections For Other Governments	5,441,407	-	-	-	5,441,407
Sheriff Sale Collections for Other Governments	-	-	6,417,715	-	6,417,715
Amounts Received for Others	-	-	2,845,583	-	2,845,583
Other	-	-	1,343,946	-	1,343,946
<b>Total Additions</b>	<b>482,989,583</b>	<b>37,036,184</b>	<b>80,062,521</b>	<b>1,826,178</b>	<b>601,914,466</b>
<b>Deductions</b>					
Distributions as Fiscal Agent	-	36,765,012	-	-	36,765,012
Distributions of State Funds to Other Governments	32,299,442	-	7,587	-	32,307,029
Licenses, Permits & Fee Distributions to Other Governments	-	-	64,006,034	1,826,178	65,832,212
Fines & Forfeitures Distributions to Other Governments	-	-	5,930,919	-	5,930,919
Property Tax Distributions to Other Governments	432,399,541	-	-	-	432,399,541
Special Assessments Distributions to Other Governments	4,777,074	-	-	-	4,777,074
Sheriff Sale Distributions to Other Governments	-	-	7,219,525	-	7,219,525
Other Distributions	-	-	3,819,485	-	3,819,485
<b>Total Deductions</b>	<b>469,476,057</b>	<b>36,765,012</b>	<b>80,983,550</b>	<b>1,826,178</b>	<b>589,050,797</b>
<b>Change in Net Position</b>	<b>13,513,526</b>	<b>271,172</b>	<b>(921,029)</b>	<b>-</b>	<b>12,863,669</b>
<b>Net Position Beginning of Year</b>	<b>71,478,438</b>	<b>16,013,369</b>	<b>1,005,052</b>	<b>-</b>	<b>88,496,859</b>
<b>Net Position End of Year</b>	<b>\$ 84,991,964</b>	<b>\$ 16,284,541</b>	<b>\$ 84,023</b>	<b>\$ -</b>	<b>\$ 101,360,528</b>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - General Fund  
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 19,100,000	\$ 19,100,000	\$ 19,550,018	\$ 450,018
Charges for Services	12,065,000	12,065,000	15,274,131	3,209,131
Licenses and Permits	38,000	38,000	47,048	9,048
Fines and Forfeitures	400,000	400,000	321,485	(78,515)
Intergovernmental	10,760,000	10,760,000	13,857,210	3,097,210
Interest	1,300,000	1,300,000	2,325,591	1,025,591
Rentals	400,000	400,000	658,115	258,115
Other	500,000	500,000	654,750	154,750
<b>Total Revenues</b>	<b>44,563,000</b>	<b>44,563,000</b>	<b>52,688,348</b>	<b>8,125,348</b>
<b>Expenditures</b>				
Current				
<b>General Government - Legislative and Executive</b>				
Commissioners' Office				
Personal Services	2,159,120	2,207,120	1,998,892	208,228
Materials and Supplies	56,710	51,710	37,421	14,289
Contractual Services	4,830,599	4,881,599	4,490,387	391,212
Capital Outlay	67,861	1,467,861	51,388	1,416,473
Other	3,026,098	9,105,244	7,890,909	1,214,335
Total Commissioners' Office	10,140,388	17,713,534	14,468,997	3,244,537
County Auditor				
Personal Services	1,153,800	1,128,800	1,096,279	32,521
Materials and Supplies	7,000	10,000	9,151	849
Contractual Services	552,328	569,827	566,822	3,005
Capital Outlay	-	10,000	10,000	-
Other	8,250	2,750	1,826	924
Total County Auditor	1,721,378	1,721,377	1,684,078	37,299
County Treasurer				
Personal Services	815,000	844,405	789,965	54,440
Materials and Supplies	12,085	12,085	10,677	1,408
Contractual Services	365,880	365,880	258,931	106,949
Capital Outlay	-	10,000	9,979	21
Other	5,400	5,400	5,400	-
Total County Treasurer	1,198,365	1,237,770	1,074,952	162,818
Recorder				
Personal Services	530,900	530,900	429,682	101,218
Materials and Supplies	2,500	2,500	2,449	51
Contractual Services	12,000	12,000	11,976	24
Total Recorder	545,400	545,400	444,107	101,293
Board of Elections				
Personal Services	1,780,600	2,016,136	1,632,362	383,774
Materials and Supplies	274,018	324,018	268,782	55,236
Contractual Services	1,759,557	1,999,919	1,978,953	20,966
Capital Outlay	7,514	17,514	-	17,514
Other	31,888	257,769	255,754	2,015
Total Board of Elections	3,853,577	4,615,356	4,135,851	479,505

(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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing				
Personal Services	\$ 2,067,100	\$ 2,067,338	\$ 1,971,123	\$ 96,215
Materials and Supplies	48,676	48,438	22,146	26,292
Contractual Services	1,479,494	1,479,493	1,251,708	227,785
Capital Outlay	61,050	61,050	61,050	-
Other	35,000	35,000	15,036	19,964
Total Data Processing	<u>3,691,320</u>	<u>3,691,319</u>	<u>3,321,063</u>	<u>370,256</u>
Buildings and Grounds Maintenance				
Personal Services	602,200	677,200	625,530	51,670
Materials and Supplies	1,059,336	1,059,289	892,460	166,829
Contractual Services	732,003	732,005	731,688	317
Capital Outlay	-	75,000	9,117	65,883
Other	-	47	47	-
Total Buildings and Grounds Maintenance	<u>2,393,539</u>	<u>2,543,541</u>	<u>2,258,842</u>	<u>284,699</u>
<b>Total General Government - Legislative and Executive</b>	<u>23,543,967</u>	<u>32,068,297</u>	<u>27,387,890</u>	<u>4,680,407</u>
<b>General Government - Judicial</b>				
Court of Appeals				
Materials and Supplies	96,615	196,615	189,655	6,960
Contractual Services	245,077	137,077	135,739	1,338
Capital Outlay	16,182	36,182	35,735	447
Other	28,253	16,253	9,694	6,559
Total General Government - Judicial	<u>386,127</u>	<u>386,127</u>	<u>370,823</u>	<u>15,304</u>
Common Pleas Court				
Personal Services	4,588,128	4,613,745	4,482,004	131,741
Materials and Supplies	29,249	28,405	24,874	3,531
Contractual Services	81,571	120,716	116,870	3,846
Capital Outlay	61,258	86,613	86,613	-
Other	73,041	48,695	37,907	10,788
Total Common Pleas Court	<u>4,833,247</u>	<u>4,898,174</u>	<u>4,748,268</u>	<u>149,906</u>
Common Pleas Jury Division				
Personal Services	<u>123,873</u>	<u>158,944</u>	<u>157,616</u>	<u>1,328</u>
Juvenile Court				
Personal Services	3,272,600	3,272,600	3,224,439	48,161
Materials and Supplies	12,158	12,157	12,119	38
Contractual Services	116,249	116,251	91,724	24,527
Other	21,309	21,309	12,500	8,809
Total Juvenile Court	<u>3,422,316</u>	<u>3,422,317</u>	<u>3,340,782</u>	<u>81,535</u>
Probate Court				
Personal Services	1,092,600	1,117,551	1,103,788	13,763
Materials and Supplies	23,126	17,262	17,262	-
Contractual Services	86,667	65,083	55,167	9,916
Capital Outlay	107	-	-	-
Other	9,230	11,833	11,588	245
Total Probate Court	<u>1,211,730</u>	<u>1,211,729</u>	<u>1,187,805</u>	<u>23,924</u>
Clerk of Courts				
Personal Services	2,158,300	2,158,300	2,058,851	99,449
Materials and Supplies	66,033	66,033	66,033	-
Contractual Services	288,897	288,897	288,897	-
Capital Outlay	4,767	4,767	4,767	-
Other	630	630	630	-
Total Clerk of Courts	<u>2,518,627</u>	<u>2,518,627</u>	<u>2,419,178</u>	<u>99,449</u>

(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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Defender				
Other	\$ 500	\$ 500	\$ -	\$ 500
Municipal Court				
Personal Services	362,060	326,060	301,364	24,696
Contractual Services	106,178	106,178	92,540	13,638
Total Municipal Court	468,238	432,238	393,904	38,334
<b>Total General Government - Judicial</b>	<b>12,964,658</b>	<b>13,028,656</b>	<b>12,618,376</b>	<b>410,280</b>
<b>Public Safety</b>				
Sheriff				
Materials and Supplies	13,600	13,600	13,600	-
Contractual Services	114,269	114,269	114,269	-
Total Public Safety	127,869	127,869	127,869	-
Coroner				
Personal Services	778,600	778,200	668,537	109,663
Materials and Supplies	23,074	30,474	28,254	2,220
Contractual Services	325,400	318,401	288,637	29,764
Capital Outlay	22,894	22,894	18,215	4,679
Other	3,491	3,491	3,169	322
Total Coroner	1,153,459	1,153,460	1,006,812	146,648
<b>Total Public Safety</b>	<b>1,281,328</b>	<b>1,281,329</b>	<b>1,134,681</b>	<b>146,648</b>
<b>Human Services</b>				
Veteran's Service Commission				
Personal Services	1,373,100	1,409,282	1,380,160	29,122
Materials and Supplies	73,543	82,145	58,951	23,194
Contractual Services	212,613	212,613	159,894	52,719
Capital Outlay	712	82,712	82,332	380
Other	753,831	627,046	555,091	71,955
Total Human Services	2,413,799	2,413,798	2,236,428	177,370
<b>Total Expenditures</b>	<b>40,203,752</b>	<b>48,792,080</b>	<b>43,377,375</b>	<b>5,414,705</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>4,359,248</b>	<b>(4,229,080)</b>	<b>9,310,973</b>	<b>13,540,053</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	-	-	23,361	23,361
Transfers Out	(1,556,000)	(6,556,000)	(6,556,000)	-
Total Other Financing Sources (Uses)	(1,556,000)	(6,556,000)	(6,532,639)	23,361
<b>Net Change in Fund Balance</b>	<b>2,803,248</b>	<b>(10,785,080)</b>	<b>2,778,334</b>	<b>13,563,414</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>23,144,138</b>	<b>23,144,138</b>	<b>23,144,138</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>3,432,451</b>	<b>3,432,451</b>	<b>3,432,451</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 29,379,837</b>	<b>\$ 15,791,509</b>	<b>\$ 29,354,923</b>	<b>\$ 13,563,414</b>

# 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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 36,773,792	\$ 36,773,792	\$ 33,257,918	\$ (3,515,874)
Charges for Services	927,300	927,300	1,187,468	260,168
Intergovernmental	9,939,740	9,939,740	15,323,965	5,384,225
Other	1,512,482	1,512,482	1,403,737	(108,745)
<b>Total Revenues</b>	<u>49,153,314</u>	<u>49,153,314</u>	<u>51,173,088</u>	<u>2,019,774</u>
<b>Expenditures</b>				
Current				
Health				
Personal Services	25,029,069	25,027,069	24,207,705	819,364
Materials and Supplies	1,310,368	1,221,166	879,853	341,313
Contractual Services	3,571,992	3,754,345	3,440,518	313,827
Capital Outlay	1,184,023	1,171,465	854,763	316,702
Other	25,633,286	25,554,691	21,952,499	3,602,192
<b>Total Expenditures</b>	<u>56,728,738</u>	<u>56,728,736</u>	<u>51,335,338</u>	<u>5,393,398</u>
<b>Net Change in Fund Balance</b>	(7,575,424)	(7,575,422)	(162,250)	7,413,172
<b>Fund Balance (Deficit) at Beginning of Year</b>	60,010,357	60,010,357	60,010,357	-
<b>Prior Year Encumbrances Appropriated</b>	<u>766,527</u>	<u>766,527</u>	<u>766,527</u>	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 53,201,460</u>	<u>\$ 53,201,462</u>	<u>\$ 60,614,634</u>	<u>\$ 7,413,172</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 6,505,389	\$ 6,505,389	\$ 6,592,010	\$ 86,621
Intergovernmental	22,921,407	22,921,407	24,350,052	1,428,645
Other	796,280	796,280	360,860	(435,420)
<b>Total Revenues</b>	<b>30,223,076</b>	<b>30,223,076</b>	<b>31,302,922</b>	<b>1,079,846</b>
<b>Expenditures</b>				
Current				
Health				
Personal Services	4,424,440	4,424,440	4,347,625	76,815
Materials and Supplies	52,583	52,582	32,708	19,874
Contractual Services	28,303,376	29,167,263	29,166,125	1,138
Capital Outlay	66,259	66,259	62,891	3,368
Other	2,964,604	2,599,604	2,530,949	68,655
<b>Total Expenditures</b>	<b>35,811,262</b>	<b>36,310,148</b>	<b>36,140,298</b>	<b>169,850</b>
<b>Net Change in Fund Balance</b>	<b>(5,588,186)</b>	<b>(6,087,072)</b>	<b>(4,837,376)</b>	<b>1,249,696</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>8,355,856</b>	<b>8,355,856</b>	<b>8,355,856</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>5,851,764</b>	<b>5,851,764</b>	<b>5,851,764</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 8,619,434</b>	<b>\$ 8,120,548</b>	<b>\$ 9,370,244</b>	<b>\$ 1,249,696</b>

# 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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 11,000,000	\$ 11,000,000	\$ 11,902,150	\$ 902,150
Charges for Services	1,100,000	1,100,000	1,293,070	193,070
Intergovernmental	13,636,000	13,636,000	15,203,861	1,567,861
Other	150,000	150,000	302,259	152,259
<b>Total Revenues</b>	<u>25,886,000</u>	<u>25,886,000</u>	<u>28,701,340</u>	<u>2,815,340</u>
<b>Expenditures</b>				
Current				
Human Services				
Personal Services	5,800,000	5,800,000	5,264,228	535,772
Materials and Supplies	51,224	66,225	53,609	12,616
Contractual Services	9,037,177	9,627,178	9,414,809	212,369
Capital Outlay	60,835	10,835	(830)	11,665
Other	14,411,242	14,556,241	14,450,347	105,894
<b>Total Expenditures</b>	<u>29,360,478</u>	<u>30,060,479</u>	<u>29,182,163</u>	<u>878,316</u>
<b>Net Change in Fund Balance</b>	(3,474,478)	(4,174,479)	(480,823)	3,693,656
<b>Fund Balance (Deficit) at Beginning of Year</b>	25,806,840	25,806,840	25,806,840	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,665,479</u>	<u>2,665,479</u>	<u>2,665,479</u>	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 24,997,841</u>	<u>\$ 24,297,840</u>	<u>\$ 27,991,496</u>	<u>\$ 3,693,656</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$ -	\$ -	\$ 5,205	\$ 5,205
Intergovernmental	36,752,000	36,752,000	35,393,376	(1,358,624)
Other	600,000	600,000	1,038,620	438,620
<b>Total Revenues</b>	<b>37,352,000</b>	<b>37,352,000</b>	<b>36,437,201</b>	<b>(914,799)</b>
<b>Expenditures</b>				
Current				
Human Services				
Personal Services	29,700,000	29,010,000	27,904,534	1,105,466
Materials and Supplies	306,238	376,238	369,751	6,487
Contractual Services	8,370,268	8,040,268	7,961,985	78,283
Capital Outlay	52,534	52,534	28,326	24,208
Other	1,116,778	2,066,778	2,009,289	57,489
<b>Total Expenditures</b>	<b>39,545,818</b>	<b>39,545,818</b>	<b>38,273,885</b>	<b>1,271,933</b>
<b>Net Change in Fund Balance</b>	<b>(2,193,818)</b>	<b>(2,193,818)</b>	<b>(1,836,684)</b>	<b>357,134</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>1,168,964</b>	<b>1,168,964</b>	<b>1,168,964</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,820,818</b>	<b>1,820,818</b>	<b>1,820,818</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 795,964</b>	<b>\$ 795,964</b>	<b>\$ 1,153,098</b>	<b>\$ 357,134</b>

# 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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 32,000,000	\$ 32,000,000	\$ 36,771,918	\$ 4,771,918
Charges for Services	-	-	90,301	90,301
Intergovernmental	-	-	1,417	1,417
Other	-	-	386,937	386,937
<b>Total Revenues</b>	<b>32,000,000</b>	<b>32,000,000</b>	<b>37,250,573</b>	<b>5,250,573</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General Government - Legislative and Executive</b>				
Commissioners' Office				
Contractual Services	3,900,000	3,900,000	3,898,385	1,615
Capital Outlay	589,016	589,016	589,016	-
<b>Total General Government - Legislative and Executive</b>	<b>4,489,016</b>	<b>4,489,016</b>	<b>4,487,401</b>	<b>1,615</b>
<b>General Government - Judicial</b>				
<b>Common Pleas Court</b>				
Materials and Supplies	150,000	145,300	100,739	44,561
Contractual Services	762,385	762,385	756,061	6,324
Capital Outlay	162,192	262,384	262,284	100
<b>Total General Government - Judicial</b>	<b>1,074,577</b>	<b>1,170,069</b>	<b>1,119,084</b>	<b>50,985</b>
<b>Family Court</b>				
Materials and Supplies	29,500	35,000	33,727	1,273
Contractual Services	337,000	331,500	266,782	64,718
Capital Outlay	-	8,000	5,669	2,331
<b>Total Family Court</b>	<b>366,500</b>	<b>374,500</b>	<b>306,178</b>	<b>68,322</b>
<b>Court of Appeals</b>				
Capital Outlay	-	85,400	-	85,400
<b>Probate Court</b>				
Capital Outlay	-	4,800	-	4,800
<b>Total General Government - Judicial</b>	<b>1,441,077</b>	<b>1,634,769</b>	<b>1,425,262</b>	<b>209,507</b>
<b>Public Safety</b>				
<b>Prosecuting Attorney</b>				
Personal Services	4,722,100	4,722,100	4,462,767	259,333
Materials and Supplies	54,589	54,589	40,350	14,239
Contractual Services	112,658	112,658	91,612	21,046
Other	151,200	199,800	121,316	78,484
<b>Total Public Safety</b>	<b>5,040,547</b>	<b>5,089,147</b>	<b>4,716,045</b>	<b>373,102</b>
<b>Public Defender</b>				
Personal Services	2,351,400	2,340,900	2,243,438	97,462
Materials and Supplies	42,825	44,825	43,726	1,099
Contractual Services	17,069	17,068	14,971	2,097
Capital Outlay	-	21,000	20,438	562
Other	21,715	21,714	20,526	1,188
<b>Total Public Defender</b>	<b>2,433,009</b>	<b>2,445,507</b>	<b>2,343,099</b>	<b>102,408</b>

(continued)

# 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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Sheriff				
Personal Services	\$ 19,043,700	\$ 18,983,440	\$ 16,743,144	\$ 2,240,296
Materials and Supplies	1,633,644	1,633,645	1,480,585	153,060
Contractual Services	4,646,030	4,646,032	4,556,627	89,405
Capital Outlay	1,315,844	2,159,175	2,138,770	20,405
Other	178,021	178,021	177,640	381
Total Sheriff	<u>26,817,239</u>	<u>27,600,313</u>	<u>25,096,766</u>	<u>2,503,547</u>
<b>Total Public Safety</b>	<u>34,290,795</u>	<u>35,134,967</u>	<u>32,155,910</u>	<u>2,979,057</u>
<b>Total Expenditures</b>	<u>40,220,888</u>	<u>41,258,752</u>	<u>38,068,573</u>	<u>3,190,179</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(8,220,888)</u>	<u>(9,258,752)</u>	<u>(818,000)</u>	<u>8,440,752</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(48,600)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(8,269,488)</u>	<u>(9,258,752)</u>	<u>(818,000)</u>	<u>8,440,752</u>
<b>Fund Balance (Deficit) at Beginning of Year</b>	23,983,246	23,983,246	23,983,246	-
<b>Prior Year Encumbrances Appropriated</b>	<u>2,970,185</u>	<u>2,970,185</u>	<u>2,970,185</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 18,683,943</u>	<u>\$ 17,694,679</u>	<u>\$ 26,135,431</u>	<u>\$ 8,440,752</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - ARP State and Local LFR Fund  
 For the Year Ended December 31, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$ -	\$ 35,992,936	\$ 35,992,936	\$ -
Interest	-	24,406	60,335	35,929
<b>Total Revenues</b>	<b>-</b>	<b>36,017,342</b>	<b>36,053,271</b>	<b>35,929</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General Government - Legislative and Executive</b>				
Contractual Services	13,900	260,156	13,900	246,256
Capital Outlay	-	326,241	-	326,241
<b>Total General Government - Legislative and Executive</b>	<b>13,900</b>	<b>586,397</b>	<b>13,900</b>	<b>572,497</b>
<b>Public Safety</b>				
Contractual Services	3,744	3,744	3,744	-
<b>Public Works</b>				
Capital Outlay	1,383,556	3,407,578	3,107,578	300,000
<b>Total Expenditures</b>	<b>1,401,200</b>	<b>3,997,719</b>	<b>3,125,222</b>	<b>872,497</b>
<b>Net Change in Fund Balance</b>	<b>(1,401,200)</b>	<b>32,019,623</b>	<b>32,928,049</b>	<b>908,426</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>35,979,073</b>	<b>35,979,073</b>	<b>35,979,073</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>13,900</b>	<b>13,900</b>	<b>13,900</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 34,591,773</b>	<b>\$ 68,012,596</b>	<b>\$ 68,921,022</b>	<b>\$ 908,426</b>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity  
 Budget and Actual (Non-GAAP Basis) - Sewer  
 For the Fiscal Year Ended December 31, 2022

	Final Budget	Actual	Variance
<b>Revenues</b>			
Charges for Services	\$ 42,000,000	\$ 29,477,625	\$ (12,522,375)
Other Operating Revenues	-	333,145	333,145
<b>Total Revenues</b>	<u>42,000,000</u>	<u>29,810,770</u>	<u>(12,189,230)</u>
<b>Expenses</b>			
Personal Services	6,932,000	6,785,005	146,995
Contractual Services	24,723,009	20,536,211	4,186,798
Materials and Supplies	2,038,515	1,842,281	196,234
Capital Outlay	20,048,518	8,104,139	11,944,379
Other Operating Expenses	154,699	108,251	46,448
<b>Total Expenses</b>	<u>53,896,741</u>	<u>37,375,887</u>	<u>16,520,854</u>
<b>Operating Income (Loss)</b>	<u>(11,896,741)</u>	<u>(7,565,117)</u>	<u>4,331,624</u>
<b>Non-Operating Revenues (Expenses)</b>			
Principal Retirement	(2,854,151)	(2,839,026)	15,125
Interest and Fiscal Charges	(300,634)	(300,634)	-
Capital Contributions	-	249,999	249,999
Special Assessments	15,933	79,830	63,897
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(3,139,580)</u>	<u>(2,810,559)</u>	<u>329,021</u>
<b>Change in Fund Equity</b>	<u>(15,036,321)</u>	<u>(10,375,676)</u>	<u>4,660,645</u>
<b>Fund Equity Beginning of Year</b>	28,804,335	28,804,335	-
<b>Prior Year Encumbrances Appropriated</b>	<u>7,469,407</u>	<u>7,469,407</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ 21,237,421</u>	<u>\$ 25,898,066</u>	<u>\$ 4,660,645</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Certificate of Title Administration  
For the Year Ended December 31, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	<u>(Negative)</u>
<b>Revenues</b>			
Charges for Services	\$ 2,600,000	\$ 2,498,497	\$ (101,503)
<b>Expenditures</b>			
Current			
General Government - Judicial			
Personal Services	2,462,611	2,218,947	243,664
Materials and Supplies	81,794	74,322	7,472
Contractual Services	329,099	300,417	28,682
Capital Outlay	85,561	59,415	26,146
Other	10,367	7,000	3,367
<b>Total Expenditures</b>	<u>2,969,432</u>	<u>2,660,101</u>	<u>309,331</u>
<b>Net Change in Fund Balance</b>	(369,432)	(161,604)	207,828
<b>Fund Balance (Deficit) at Beginning of Year</b>	3,027,225	3,027,225	-
<b>Prior Year Encumbrances Appropriated</b>	<u>109,821</u>	<u>109,821</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 2,767,614</u>	<u>\$ 2,975,442</u>	<u>\$ 207,828</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, 2022

	<u>Recorder's Equipment</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ 500,000	\$ 367,151	\$ (132,849)
<b>Expenditures</b>			
Current			
General Government - Legislative and Executive			
Recorder			
Materials and Supplies	20,000	10,151	9,849
Contractual Services	215,272	179,097	36,175
Capital Outlay	13,500	12,541	959
Other	5,000	1,693	3,307
<b>Total Expenditures</b>	<u>253,772</u>	<u>203,482</u>	<u>50,290</u>
<b>Net Change in Fund Balance</b>	246,228	163,669	(82,559)
<b>Fund Balance (Deficit) at Beginning of Year</b>	395,601	395,601	-
<b>Prior Year Encumbrances Appropriated</b>	<u>20,972</u>	<u>20,972</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 662,801</u>	<u>\$ 580,242</u>	<u>\$ (82,559)</u>

	<u>Unclaimed Money</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Other	\$ -	\$ 457,950	\$ 457,950
<b>Expenditures</b>			
Current			
General Government - Legislative and Executive			
Other	247,947	177,998	69,949
<b>Net Change in Fund Balance</b>	(247,947)	279,952	527,899
<b>Fund Balance (Deficit) at Beginning of Year</b>	1,838,351	1,838,351	-
<b>Prior Year Encumbrances Appropriated</b>	<u>67,947</u>	<u>67,947</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 1,658,351</u>	<u>\$ 2,186,250</u>	<u>\$ 527,899</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, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 900,000	\$ 1,023,350	\$ 123,350
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	760,000	719,019	40,981
Materials and Supplies	37,456	21,459	15,997
Contractual Services	174,399	150,786	23,613
Capital Outlay	10,000	-	10,000
Other	2,065	1,320	745
<b>Total Expenditures</b>	<b>983,920</b>	<b>892,584</b>	<b>91,336</b>
<b>Net Change in Fund Balance</b>	<b>(83,920)</b>	<b>130,766</b>	<b>214,686</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>1,920,805</b>	<b>1,920,805</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>16,920</b>	<b>16,920</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 1,853,805</b>	<b>\$ 2,068,491</b>	<b>\$ 214,686</b>



# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Sheriff's Policing Rotary  
For the Year Ended December 31, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 5,000,000	\$ 5,271,812	\$ 271,812
Intergovernmental	812,000	514,967	(297,033)
Other	6,000	71,622	65,622
<b>Total Revenues</b>	<b>5,818,000</b>	<b>5,858,401</b>	<b>40,401</b>
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	5,523,234	5,427,469	95,765
Materials and Supplies	86,833	61,260	25,573
Contractual Services	546,753	444,149	102,604
Capital Outlay	15,000	-	15,000
Other	8,883	5,000	3,883
<b>Total Expenditures</b>	<b>6,180,703</b>	<b>5,937,878</b>	<b>242,825</b>
<b>Net Change in Fund Balance</b>	<b>(362,703)</b>	<b>(79,477)</b>	<b>283,226</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>3,349,765</b>	<b>3,349,765</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>102,469</b>	<b>102,469</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 3,089,531</b>	<b>\$ 3,372,757</b>	<b>\$ 283,226</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2022*

	<u>Rotary Abstract Fee</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<i>Fund Balance (Deficit) at Beginning of Year</i>	\$ 2,493	\$ 2,493	\$ -
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 2,493</u>	<u>\$ 2,493</u>	<u>\$ -</u>
	<u>Forfeiture of Subdivision Bond</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<i>Fund Balance (Deficit) at Beginning of Year</i>	\$ 57,811	\$ 57,811	\$ -
<i>Fund Balance (Deficit) at 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, 2022

	<b>Victim Assistance</b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 240,729	\$ 233,415	\$ (7,314)
<b>Expenditures</b>			
Current			
<b>Human Services</b>			
Common Pleas Court			
Other	1,821	1,498	323
Public Safety			
Personal Services	65,872	55,911	9,961
Prosecuting Attorney			
Personal Services	170,031	170,031	-
Other	3,414	3,414	-
Total Prosecuting Attorney	173,445	173,445	-
<b>Total Expenditures</b>	241,138	230,854	10,284
<b>Net Change in Fund Balance</b>	(409)	2,561	2,970
<b>Fund Balance (Deficit) at Beginning of Year</b>	97,699	97,699	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 97,290	\$ 100,260	\$ 2,970

	<b>Youth Services</b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 2,328,424	\$ 2,470,403	\$ 141,979
Other	-	295	295
<b>Total Revenues</b>	2,328,424	2,470,698	142,274
<b>Expenditures</b>			
Current			
<b>Public Safety</b>			
Public Safety Dept			
Personal Services	1,786,175	1,504,735	281,440
Materials and Supplies	91,832	41,353	50,479
Contractual Services	1,284,029	1,279,902	4,127
Capital Outlay	11,275	11,275	-
Other	130,914	38,238	92,676
<b>Total Expenditures</b>	3,304,225	2,875,503	428,722
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(975,801)	(404,805)	570,996
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	-	-
Transfers Out	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-
<b>Net Change in Fund Balance</b>	(975,801)	(404,805)	570,996
<b>Fund Balance (Deficit) at Beginning of Year</b>	891,940	891,940	-
<b>Prior Year Encumbrances Appropriated</b>	425,186	425,186	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 341,325	\$ 912,321	\$ 570,996

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - County CARES Act  
For the Year Ended December 31, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Total Revenues</b>	\$ -	\$ -	\$ -
<b>Expenditures</b>			
Current			
General Government - Legislative and Executive			
Capital Outlay	2,695	2,695	-
<b>Net Change in Fund Balance</b>	(2,695)	(2,695)	-
<b>Fund Balance (Deficit) at Beginning of Year</b>	-	-	-
<b>Prior Year Encumbrances Appropriated</b>	2,695	2,695	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ -	\$ -	\$ -

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2022

	<u>Pass Through Grants</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ 66,078	\$ 69,312	\$ 3,234
<b>Expenditures</b>			
Current			
<b>Public Safety</b>			
Public Safety Dept			
Other	66,078	66,078	-
<b>Net Change in Fund Balance</b>	-	3,234	3,234
<b>Fund Balance (Deficit) at Beginning of Year</b>	39,200	39,200	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 39,200	\$ 42,434	\$ 3,234

	<u>HOME Program</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Intergovernmental	\$ 5,004,928	\$ 918,033	\$ (4,086,895)
Other	-	80,740	80,740
<b>Total Revenues</b>	5,004,928	998,773	(4,006,155)
<b>Expenditures</b>			
Current			
Public Works			
Contractual Services	5,254,595	1,913,248	3,341,347
<b>Net Change in Fund Balance</b>	(249,667)	(914,475)	(664,808)
<b>Fund Balance (Deficit) at Beginning of Year</b>	(636,309)	(636,309)	-
<b>Prior Year Encumbrances Appropriated</b>	885,977	885,977	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 1	\$ (664,807)	\$ (664,808)

# 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, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 575,000	\$ 636,395	\$ 61,395
Charges for Services	-	2,010	2,010
Intergovernmental	825,000	1,234,399	409,399
<b>Total Revenues</b>	<b>1,400,000</b>	<b>1,872,804</b>	<b>472,804</b>
<b>Expenditures</b>			
Current			
Public Safety			
Public Safety Dept			
Personal Services	830,000	571,753	258,247
Materials and Supplies	29,631	28,088	1,543
Contractual Services	674,992	494,270	180,722
Capital Outlay	1,736,875	1,227,819	509,056
Other	32,152	24,069	8,083
<b>Total Expenditures</b>	<b>3,303,650</b>	<b>2,345,999</b>	<b>957,651</b>
<b>Net Change in Fund Balance</b>	<b>(1,903,650)</b>	<b>(473,195)</b>	<b>1,430,455</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>5,185,745</b>	<b>5,185,745</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,147,650</b>	<b>1,147,650</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 4,429,745</b>	<b>\$ 5,860,200</b>	<b>\$ 1,430,455</b>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2022

	<u>Child Assault Prosecution</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Intergovernmental	\$ 328,821	\$ 328,821	\$ -
<b>Expenditures</b>			
Current			
<b>Human Services</b>			
Human Services Dept			
Personal Services	448,647	412,879	35,768
<b>Net Change in Fund Balance</b>	(119,826)	(84,058)	35,768
<b>Fund Balance (Deficit) at Beginning of Year</b>	119,826	119,826	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ -	\$ 35,768	\$ 35,768

	<u>Community Development</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ -	\$ 900	\$ 900
Intergovernmental	4,990,087	2,483,789	(2,506,298)
Interest	-	1,840	1,840
Other	-	108,563	108,563
<b>Total Revenues</b>	4,990,087	2,595,092	(2,394,995)
<b>Expenditures</b>			
Current			
Public Works			
Public Works Dept			
Contractual Services	4,946,538	2,608,722	2,337,816
Capital Outlay	26,000	-	26,000
Other	75,000	-	75,000
<b>Total Expenditures</b>	5,047,538	2,608,722	2,438,816
<b>Net Change in Fund Balance</b>	(57,451)	(13,630)	43,821
<b>Fund Balance (Deficit) at Beginning of Year</b>	(1,674,346)	(1,674,346)	-
<b>Prior Year Encumbrances Appropriated</b>	1,862,533	1,862,533	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 130,736	\$ 174,557	\$ 43,821

# 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, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 21,440	\$ -	\$ (21,440)
<b>Expenditures</b>			
Current			
Public Safety			
Public Safety Dept			
Personal Services	37,083	6,897	30,186
Contractual Services	500	-	500
Other	12,500	2,650	9,850
<b>Total Expenditures</b>	<b>50,083</b>	<b>9,547</b>	<b>40,536</b>
<b>Net Change in Fund Balance</b>	<b>(28,643)</b>	<b>(9,547)</b>	<b>19,096</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>400,034</b>	<b>400,034</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>500</b>	<b>500</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 371,891</b>	<b>\$ 390,987</b>	<b>\$ 19,096</b>



# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Computer Technology  
For the Year Ended December 31, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,343,835	\$ 1,300,273	\$ (43,562)
Intergovernmental	39,564	133,478	93,914
Other	96,500	108,270	11,770
<b>Total Revenues</b>	<u>1,479,899</u>	<u>1,542,021</u>	<u>62,122</u>
<b>Expenditures</b>			
Current			
General Government - Judicial			
General Government - Judicial			
Personal Services	818,455	585,568	232,887
Materials and Supplies	53,866	21,165	32,701
Contractual Services	548,789	450,107	98,682
Capital Outlay	220,503	208,249	12,254
Other	200,612	198,183	2,429
<b>Total Expenditures</b>	<u>1,842,225</u>	<u>1,463,272</u>	<u>378,953</u>
<b>Net Change in Fund Balance</b>	(362,326)	78,749	441,075
<b>Fund Balance (Deficit) at Beginning of Year</b>	3,199,105	3,199,105	-
<b>Prior Year Encumbrances Appropriated</b>	<u>172,351</u>	<u>172,351</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 3,009,130</u>	<u>\$ 3,450,205</u>	<u>\$ 441,075</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, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 710,000	\$ 1,017,514	\$ 307,514
Intergovernmental	580,000	18,938	(561,062)
Other	200,000	145,543	(54,457)
<b>Total Revenues</b>	<u>1,490,000</u>	<u>1,181,995</u>	<u>(308,005)</u>
<b>Expenditures</b>			
Current			
General Government - Legislative and Executive			
Personal Services	1,182,000	834,441	347,559
Materials and Supplies	9,050	2,073	6,977
Contractual Services	359,166	232,237	126,929
Capital Outlay	6,000	-	6,000
Other	1,166,091	41,122	1,124,969
<b>Total Expenditures</b>	<u>2,722,307</u>	<u>1,109,873</u>	<u>1,612,434</u>
<b>Net Change in Fund Balance</b>	(1,232,307)	72,122	1,304,429
<b>Fund Balance (Deficit) at Beginning of Year</b>	1,627,905	1,627,905	-
<b>Prior Year Encumbrances Appropriated</b>	<u>24,808</u>	<u>24,808</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 420,406</u>	<u>\$ 1,724,835</u>	<u>\$ 1,304,429</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, 2022

	<b><i>Dog and Kennel</i></b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Charges for Services	\$ 840,000	\$ 792,332	\$ (47,668)
Fines and Forfeitures	6,500	4,562	(1,938)
Other	50,000	57,811	7,811
<b>Total Revenues</b>	<b>896,500</b>	<b>854,705</b>	<b>(41,795)</b>
<b>Expenditures</b>			
Current			
<b>Health</b>			
Health Dept			
Personal Services	411,000	395,121	15,879
Materials and Supplies	196,994	127,942	69,052
Contractual Services	325,037	266,809	58,228
Capital Outlay	80,000	79,078	922
Other	4,736	2,200	2,536
<b>Total Expenditures</b>	<b>1,017,767</b>	<b>871,150</b>	<b>146,617</b>
<b>Net Change in Fund Balance</b>	<b>(121,267)</b>	<b>(16,445)</b>	<b>104,822</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>583,064</b>	<b>583,064</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>103,267</b>	<b>103,267</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 565,064</b>	<b>\$ 669,886</b>	<b>\$ 104,822</b>

	<b><i>Motel Tax</i></b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Other Local Taxes	\$ 4,500,000	\$ 3,661,427	\$ (838,573)
<b>Expenditures</b>			
Current			
General Government - Legislative and Executive			
Other	4,500,000	3,670,363	829,637
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(8,936)</b>	<b>(8,936)</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>15,460</b>	<b>15,460</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 15,460</b>	<b>\$ 6,524</b>	<b>\$ (8,936)</b>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2022

	<u>Immobilization and Impoundment</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ 1,000	\$ 890	\$ (110)
<b>Net Change in Fund Balance</b>	1,000	890	(110)
<b>Fund Balance (Deficit) at Beginning of Year</b>	51,526	51,526	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 52,526	\$ 52,416	\$ (110)

	<u>In - Home Detention</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Fund Balance (Deficit) at Beginning of Year</b>	\$ 428	\$ 428	\$ -
<b>Fund Balance (Deficit) at End of Year</b>	\$ 428	\$ 428	\$ -

	<u>OneOhio OPIOD Settlement</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 133,225	\$ 133,225
<b>Net Change in Fund Balance</b>	-	133,225	133,225
<b>Fund Balance (Deficit) at Beginning of Year</b>	-	-	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ -	\$ 133,225	\$ 133,225

# 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, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Tax	\$ 4,200,000	\$ 4,108,845	\$ (91,155)
Charges for Services	5,700	9,150	3,450
Licenses and Permits	100,000	222,740	122,740
Fines and Forfeitures	65,000	60,483	(4,517)
Intergovernmental	14,700,000	14,994,062	294,062
Interest	300	3,080	2,780
Other	50,000	57,169	7,169
<b>Total Revenues</b>	<b>19,121,000</b>	<b>19,455,529</b>	<b>334,529</b>
<b>Expenditures</b>			
Current			
<b>Public Works</b>			
Personal Services	6,400,000	6,218,615	181,385
Materials and Supplies	3,033,086	2,889,630	143,456
Contractual Services	2,954,883	2,877,430	77,453
Capital Outlay	12,816,606	12,805,995	10,611
Other	32,713	21,863	10,850
Total Public Works	25,237,288	24,813,533	423,755
Debt Service			
Principal Retirement	251,254	251,253	1
<b>Total Expenditures</b>	<b>25,488,541</b>	<b>25,064,785</b>	<b>423,756</b>
<b>Net Change in Fund Balance</b>	<b>(6,367,541)</b>	<b>(5,609,256)</b>	<b>758,285</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>1,914,405</b>	<b>1,914,405</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>4,472,541</b>	<b>4,472,541</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 19,405</b>	<b>\$ 777,690</b>	<b>\$ 758,285</b>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2022

	<u>Municipal Road</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Intergovernmental	\$ 750,000	\$ 764,417	\$ 14,417
<b>Expenditures</b>			
Current			
Public Works			
Commissioners' Office			
Contractual Services	25,000	21,703	3,297
Capital Outlay	2,724,599	2,677,172	47,427
<b>Total Expenditures</b>	<u>2,749,599</u>	<u>2,698,875</u>	<u>50,724</u>
<b>Net Change in Fund Balance</b>	(1,999,599)	(1,934,458)	65,141
<b>Fund Balance (Deficit) at Beginning of Year</b>	855,774	855,774	-
<b>Prior Year Encumbrances Appropriated</b>	1,798,358	1,798,358	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 654,533</u>	<u>\$ 719,674</u>	<u>\$ 65,141</u>

	<u>Probate Court Conduct of Business</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ 3,500	\$ 4,315	\$ 815
<b>Expenditures</b>			
Current			
General Government - Judicial			
General Government - Judicial			
Materials and Supplies	2,564	1,886	678
Contractual Services	1,105	226	879
Capital Outlay	250	-	250
Other	250	-	250
<b>Total Expenditures</b>	<u>4,169</u>	<u>2,112</u>	<u>2,057</u>
<b>Net Change in Fund Balance</b>	(669)	2,203	2,872
<b>Fund Balance (Deficit) at Beginning of Year</b>	3,569	3,569	-
<b>Prior Year Encumbrances Appropriated</b>	669	669	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 3,569</u>	<u>\$ 6,441</u>	<u>\$ 2,872</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, 2022

	<u>Real Estate Assessment</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ 4,450,000	\$ 4,790,451	\$ 340,451
Fines and Forfeitures	-	1,500	1,500
Other	15,500	70,331	54,831
<b>Total Revenues</b>	<u>4,465,500</u>	<u>4,862,282</u>	<u>396,782</u>
<b>Expenditures</b>			
Current			
General Government - Legislative and Executive			
County Auditor			
Personal Services	3,433,444	3,390,980	42,464
Materials and Supplies	17,749	17,454	295
Contractual Services	658,836	650,911	7,925
Capital Outlay	155,250	146,650	8,600
Other	83,992	76,560	7,432
<b>Total Expenditures</b>	<u>4,349,271</u>	<u>4,282,555</u>	<u>66,716</u>
<b>Net Change in Fund Balance</b>	116,229	579,727	463,498
<b>Fund Balance (Deficit) at Beginning of Year</b>	3,346,926	3,346,926	-
<b>Prior Year Encumbrances Appropriated</b>	65,427	65,427	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 3,528,582</u>	<u>\$ 3,992,080</u>	<u>\$ 463,498</u>

	<u>Sheriff's Litter Patrol</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ -	\$ 1,309	\$ 1,309
Intergovernmental	95,000	95,000	-
<b>Total Revenues</b>	<u>95,000</u>	<u>96,309</u>	<u>1,309</u>
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	92,636	90,947	1,689
Materials and Supplies	10,377	5,371	5,006
<b>Total Expenditures</b>	<u>103,013</u>	<u>96,318</u>	<u>6,695</u>
<b>Net Change in Fund Balance</b>	(8,013)	(9)	8,004
<b>Fund Balance (Deficit) at Beginning of Year</b>	21,447	21,447	-
<b>Prior Year Encumbrances Appropriated</b>	12,013	12,013	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 25,447</u>	<u>\$ 33,451</u>	<u>\$ 8,004</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, 2022

	<u>Adult Probation</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ 30,000	\$ 36,482	\$ 6,482
Intergovernmental	2,525,453	2,525,454	1
<b>Total Revenues</b>	<u>2,555,453</u>	<u>2,561,936</u>	<u>6,483</u>
<b>Expenditures</b>			
Current			
<b>Public Safety</b>			
Personal Services	2,330,430	1,988,108	342,322
Materials and Supplies	111,544	91,790	19,754
Contractual Services	1,092,133	1,048,541	43,592
Other	9,490	5,607	3,883
<b>Total Expenditures</b>	<u>3,559,734</u>	<u>3,150,183</u>	<u>409,551</u>
<b>Net Change in Fund Balance</b>	(1,004,281)	(588,247)	416,034
<b>Fund Balance (Deficit) at Beginning of Year</b>	1,045,710	1,045,710	-
<b>Prior Year Encumbrances Appropriated</b>	<u>154,752</u>	<u>154,752</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 196,181</u>	<u>\$ 612,215</u>	<u>\$ 416,034</u>
	<u>Emergency Rental Assistance</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Expenditures</b>			
Current			
Human Services			
Personal Services	300,000	249,736	50,264
Materials and Supplies	39,316	1	39,315
Contractual Services	50,000	1,648	48,352
Other	9,364,260	8,717,031	647,229
<b>Total Expenditures</b>	<u>9,753,576</u>	<u>8,968,416</u>	<u>785,160</u>
<b>Net Change in Fund Balance</b>	(9,753,576)	(8,968,416)	785,160
<b>Fund Balance (Deficit) at Beginning of Year</b>	608,365	608,365	-
<b>Prior Year Encumbrances Appropriated</b>	<u>9,145,211</u>	<u>9,145,211</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ -</u>	<u>\$ 785,160</u>	<u>\$ 785,160</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, 2022

	<u>Day Reporting</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ 33,000	\$ 34,958	\$ 1,958
<b>Expenditures</b>			
Current			
General Government - Judicial			
Contractual Services	33,000	1,688	31,312
<b>Net Change in Fund Balance</b>	-	33,270	33,270
<b>Fund Balance (Deficit) at Beginning of Year</b>	64,664	64,664	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 64,664	\$ 97,934	\$ 33,270

	<u>Bureau of Justice Assistance Block Grant</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Intergovernmental	\$ 433,562	\$ 354,990	\$ (78,572)
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	23,754	14,223	9,531
Materials and Supplies	137,407	20,439	116,968
Contractual Services	376,558	26,558	350,000
Capital Outlay	38,522	-	38,522
Other	55,490	55,490	-
<b>Total Expenditures</b>	631,731	116,710	515,021
<b>Net Change in Fund Balance</b>	(198,169)	238,280	436,449
<b>Fund Balance (Deficit) at Beginning of Year</b>	837,143	837,143	-
<b>Prior Year Encumbrances Appropriated</b>	41,908	41,908	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 680,882	\$ 1,117,331	\$ 436,449

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2022

	<u>Disaster Services - HAZMAT</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Fines and Forfeitures	\$ 3,000	\$ 9,222	\$ 6,222
Intergovernmental	80,000	80,000	-
Other	-	(51)	(51)
<b>Total Revenues</b>	<u>83,000</u>	<u>89,171</u>	<u>6,171</u>
<b>Expenditures</b>			
Current			
Public Safety			
Materials and Supplies	33,408	30,731	2,677
Contractual Services	34,440	29,508	4,932
Capital Outlay	10,000	9,921	79
Other	31,198	23,206	7,992
<b>Total Expenditures</b>	<u>109,046</u>	<u>93,366</u>	<u>15,680</u>
<b>Net Change in Fund Balance</b>	(26,046)	(4,195)	21,851
<b>Fund Balance (Deficit) at Beginning of Year</b>	181,026	181,026	-
<b>Prior Year Encumbrances Appropriated</b>	<u>5,046</u>	<u>5,046</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 160,026</u>	<u>\$ 181,877</u>	<u>\$ 21,851</u>

	<u>House Arrest</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 13,335	\$ 13,335
<b>Expenditures</b>			
Current			
Public Safety			
Contractual Services	22,558	10,893	11,665
<b>Net Change in Fund Balance</b>	(22,558)	2,442	25,000
<b>Fund Balance (Deficit) at Beginning of Year</b>	236,771	236,771	-
<b>Prior Year Encumbrances Appropriated</b>	<u>12,558</u>	<u>12,558</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 226,771</u>	<u>\$ 251,771</u>	<u>\$ 25,000</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Sheriff Ed Byrne JAG Grant  
For the Year Ended December 31, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 51,314	\$ 51,314	\$ -
<b>Expenditures</b>			
Current			
<b>Public Safety</b>			
Sheriff			
Capital Outlay	51,314	51,314	-
<b>Net Change in Fund Balance</b>	-	-	-
<b>Fund Balance (Deficit) at Beginning of Year</b>	-	-	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ -	\$ -	\$ -

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2022

	<u>State Probation Supervision Fees</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ 5,000	\$ 3,906	\$ (1,094)
<b>Expenditures</b>			
Current			
<b>Public Safety</b>			
Public Safety Dept			
Contractual Services	57,652	53,712	3,940
Other	565	325	240
<b>Total Public Safety</b>	<u>58,217</u>	<u>54,037</u>	<u>4,180</u>
<b>Total Expenditures</b>	<u>58,217</u>	<u>54,037</u>	<u>4,180</u>
<b>Net Change in Fund Balance</b>	(53,217)	(50,131)	3,086
<b>Fund Balance (Deficit) at Beginning of Year</b>	52,479	52,479	-
<b>Prior Year Encumbrances Appropriated</b>	<u>740</u>	<u>740</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 2</u>	<u>\$ 3,088</u>	<u>\$ 3,086</u>

	<u>Indigent Drivers</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Fines and Forfeitures	\$ 5,100	\$ 7,137	\$ 2,037
<b>Expenditures</b>			
Current			
<b>General Government - Judicial</b>			
General Government - Judicial			
Contractual Services	23,080	22,354	726
<b>Net Change in Fund Balance</b>	(17,980)	(15,217)	2,763
<b>Fund Balance (Deficit) at Beginning of Year</b>	20,663	20,663	-
<b>Prior Year Encumbrances Appropriated</b>	<u>226</u>	<u>226</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 2,909</u>	<u>\$ 5,672</u>	<u>\$ 2,763</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, 2022

	<u>Enforcement and Education</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Fines and Forfeitures	\$ 4,000	\$ 75	\$ (3,925)
<b>Net Change in Fund Balance</b>	4,000	75	(3,925)
<b>Fund Balance (Deficit) at Beginning of Year</b>	29,906	29,906	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 33,906</u>	<u>\$ 29,981</u>	<u>\$ (3,925)</u>
	<u>Violence Prevention</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Intergovernmental	\$ 279,819	\$ 251,067	\$ (28,752)
<b>Expenditures</b>			
Current			
<b>Public Safety</b>			
Public Safety			
Personal Services	245,015	190,637	54,378
Prosecuting Attorney			
Personal Services	69,322	52,146	17,176
<b>Total Expenditures</b>	314,337	242,783	71,554
<b>Net Change in Fund Balance</b>	(34,518)	8,284	42,802
<b>Fund Balance (Deficit) at Beginning of Year</b>	37,122	37,122	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 2,604</u>	<u>\$ 45,406</u>	<u>\$ 42,802</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, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 80,000	\$ 92,100	\$ 12,100
<b>Expenditures</b>			
Current			
Public Safety			
Materials and Supplies	50,000	48,000	2,000
Contractual Services	243,000	189,683	53,317
Other	3,000	3,000	-
<b>Total Expenditures</b>	<b>296,000</b>	<b>240,683</b>	<b>55,317</b>
<b>Net Change in Fund Balance</b>	<b>(216,000)</b>	<b>(148,583)</b>	<b>67,417</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>393,021</b>	<b>393,021</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>26,000</b>	<b>26,000</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 203,021</b>	<b>\$ 270,438</b>	<b>\$ 67,417</b>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2022

	<b>Emergency Preparedness</b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 303,605	\$ 455,600	\$ 151,995
Other	-	1,500	1,500
<b>Total Revenues</b>	<b>303,605</b>	<b>457,100</b>	<b>153,495</b>
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	346,630	341,483	5,147
Materials and Supplies	24,266	19,952	4,314
Contractual Services	40,434	33,859	6,575
Capital Outlay	60,286	51,699	8,587
Other	23,955	19,592	4,363
<b>Total Expenditures</b>	<b>495,571</b>	<b>466,585</b>	<b>28,986</b>
<b>Net Change in Fund Balance</b>	<b>(191,966)</b>	<b>(9,485)</b>	<b>182,481</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>223,841</b>	<b>223,841</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>33,232</b>	<b>33,232</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 65,107</b>	<b>\$ 247,588</b>	<b>\$ 182,481</b>

	<b>Juvenile Justice</b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 775,000	\$ 789,072	\$ 14,072
Other	-	287	287
<b>Total Revenues</b>	<b>775,000</b>	<b>789,359</b>	<b>14,359</b>
<b>Expenditures</b>			
Current			
<b>General Government - Judicial</b>			
Juvenile Justice Grants			
Personal Services	360,000	236,177	123,823
Materials and Supplies	27,092	17,798	9,294
Contractual Services	945,955	930,753	15,202
Capital Outlay	9,153	7,153	2,000
Other	17,619	8,850	8,769
<b>Total Expenditures</b>	<b>1,359,819</b>	<b>1,200,731</b>	<b>159,088</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(584,819)</b>	<b>(411,372)</b>	<b>173,447</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	5,500	-	(5,500)
<b>Net Change in Fund Balance</b>	<b>(579,319)</b>	<b>(411,372)</b>	<b>167,947</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>335,016</b>	<b>335,016</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>295,819</b>	<b>295,819</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 51,516</b>	<b>\$ 219,463</b>	<b>\$ 167,947</b>

# 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, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 8,000	\$ 10,155	\$ 2,155
Fines and Forfeitures	350,000	276,482	(73,518)
Intergovernmental	188,000	191,290	3,290
Other	50,000	59,393	9,393
<b>Total Revenues</b>	<b>596,000</b>	<b>537,320</b>	<b>(58,680)</b>
<b>Expenditures</b>			
Current			
General Government - Judicial			
Personal Services	175,000	167,124	7,876
Materials and Supplies	185,520	165,647	19,873
Contractual Services	322,235	318,499	3,736
Other	6,770	5,261	1,509
<b>Total General Government - Judicial</b>	<b>689,525</b>	<b>656,531</b>	<b>32,994</b>
<b>Total Expenditures</b>	<b>689,525</b>	<b>656,531</b>	<b>32,994</b>
<b>Net Change in Fund Balance</b>	<b>(93,525)</b>	<b>(119,211)</b>	<b>(25,686)</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>392,614</b>	<b>392,614</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>93,525</b>	<b>93,525</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 392,614</b>	<b>\$ 366,928</b>	<b>\$ (25,686)</b>



# 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, 2022*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 8,100	\$ 12,568	\$ 4,468
Other	-	500	500
<b>Total Revenues</b>	<u>8,100</u>	<u>13,068</u>	<u>4,968</u>
<b>Expenditures</b>			
Current			
<b>General Government - Judicial</b>			
General Government - Judicial			
Materials and Supplies	1,000	-	1,000
Contractual Services	5,589	4,286	1,303
Other	20,959	11,313	9,646
<b>Total Expenditures</b>	<u>27,548</u>	<u>15,599</u>	<u>11,949</u>
<b>Net Change in Fund Balance</b>	(19,448)	(2,531)	16,917
<b>Fund Balance (Deficit) at Beginning of Year</b>	71,633	71,633	-
<b>Prior Year Encumbrances Appropriated</b>	<u>5,218</u>	<u>5,218</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 57,403</u>	<u>\$ 74,320</u>	<u>\$ 16,917</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, 2022

	<u>Indigent Guardianship</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ 50,000	\$ 60,860	\$ 10,860
<b>Total Revenues</b>	<u>50,000</u>	<u>60,860</u>	<u>10,860</u>
<b>Expenditures</b>			
Current			
<b>General Government - Judicial</b>			
General Government - Judicial			
Personal Services	44,000	43,024	976
Materials and Supplies	1,500	1,209	291
Contractual Services	5,900	2,766	3,134
Capital Outlay	1,000	-	1,000
Other	1,000	-	1,000
Total General Government - Judicial	<u>53,400</u>	<u>46,999</u>	<u>6,401</u>
<b>Total General Government - Judicial</b>	<u>53,400</u>	<u>46,999</u>	<u>6,401</u>
<b>Total Expenditures</b>	<u>53,400</u>	<u>46,999</u>	<u>6,401</u>
<b>Net Change in Fund Balance</b>	(3,400)	13,861	17,261
<b>Fund Balance (Deficit) at Beginning of Year</b>	36,528	36,528	-
<b>Prior Year Encumbrances Appropriated</b>	<u>3,400</u>	<u>3,400</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 36,528</u>	<u>\$ 53,789</u>	<u>\$ 17,261</u>

	<u>Computer Justice Information System</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Fines and Forfeitures	\$ 19,000	\$ 19,864	\$ 864
<b>Total Revenues</b>	<u>19,000</u>	<u>19,864</u>	<u>864</u>
<b>Expenditures</b>			
Current			
<b>General Government - Judicial</b>			
General Government - Judicial			
Materials and Supplies	21,645	21,645	-
Total General Government - Judicial	<u>21,645</u>	<u>21,645</u>	<u>-</u>
<b>Total General Government - Judicial</b>	<u>21,645</u>	<u>21,645</u>	<u>-</u>
<b>Total Expenditures</b>	<u>21,645</u>	<u>21,645</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(2,645)	(1,781)	864
<b>Fund Balance (Deficit) at Beginning of Year</b>	73,991	73,991	-
<b>Prior Year Encumbrances Appropriated</b>	<u>6,645</u>	<u>6,645</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 77,991</u>	<u>\$ 78,855</u>	<u>\$ 864</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, 2022*

	<u>Community Prosecution Program</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Intergovernmental	\$ 1,000	\$ -	\$ (1,000)
<b>Expenditures</b>			
Current			
<b>General Government - Judicial</b>			
General Government - Judicial			
Other	1,000	-	1,000
<b>Net Change in Fund Balance</b>	-	-	-
<b>Fund Balance (Deficit) at Beginning of Year</b>	483	483	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 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, 2022

	<u>Probate Court Security Grant</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ 20,000	\$ 23,700	\$ 3,700
<b>Expenditures</b>			
Current			
<b>General Government - Judicial</b>			
General Government - Judicial			
Contractual Services	20,000	-	20,000
<b>Net Change in Fund Balance</b>	-	23,700	23,700
<b>Fund Balance (Deficit) at Beginning of Year</b>	197,950	197,950	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 197,950	\$ 221,650	\$ 23,700

	<u>Sheriff Law Enforcement</u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>			
Charges for Services	\$ 10,000	\$ 9,275	\$ (725)
Licenses and Permits	375,000	100,642	(274,358)
Fines and Forfeitures	60,350	60,350	-
Intergovernmental	203,650	167,737	(35,913)
Interest	-	2,589	2,589
<b>Total Revenues</b>	649,000	340,593	(308,407)
<b>Expenditures</b>			
Current			
<b>Public Safety</b>			
Public Safety Dept			
Personal Services	337,807	58,189	279,618
Materials and Supplies	173,137	115,274	57,863
Contractual Services	452,072	315,772	136,300
Capital Outlay	72,522	15,500	57,022
Other	197,718	167,777	29,941
<b>Total Expenditures</b>	1,233,256	672,512	560,744
<b>Net Change in Fund Balance</b>	(584,256)	(331,919)	252,337
<b>Fund Balance (Deficit) at Beginning of Year</b>	1,030,743	1,030,743	-
<b>Prior Year Encumbrances Appropriated</b>	225,093	225,093	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 671,580	\$ 923,917	\$ 252,337

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2022

	<b>Board of Elections</b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 10,000	\$ 10,000	\$ -
Interest	-	96	96
<b>Total Revenues</b>	<b>10,000</b>	<b>10,096</b>	<b>96</b>
<b>Expenditures</b>			
Current			
<b>General Government - Legislative and Executive</b>			
Board of Elections			
Materials and Supplies	4,000	3,035	965
Contractual Services	6,000	2,043	3,957
<b>Total Expenditures</b>	<b>10,000</b>	<b>5,078</b>	<b>4,922</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>5,018</b>	<b>5,018</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>18,905</b>	<b>18,905</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 18,905</b>	<b>\$ 23,923</b>	<b>\$ 5,018</b>
	<b>Board of Elections Special Election</b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>\$ 227,057</b>	<b>\$ 227,057</b>	<b>\$ -</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 227,057</b>	<b>\$ 227,057</b>	<b>\$ -</b>

# STARK COUNTY, OHIO

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

Budget and Actual (Non-GAAP Basis)

For the Year Ended December 31, 2022

	<b>Special Assessment Bond Retirement</b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Special Assessments	\$ 400,000	\$ 388,627	\$ (11,373)
Interest	-	280	280
<b>Total Revenues</b>	<b>400,000</b>	<b>388,907</b>	<b>(11,093)</b>
<b>Expenditures</b>			
Current			
Legislative and Executive Contractual Services	10,000	6,108	3,892
Debt Service			
Principal Retirement	307,519	307,018	501
Interest and Fiscal Charges	62,481	62,481	-
<b>Total Expenditures</b>	<b>380,000</b>	<b>375,607</b>	<b>4,393</b>
<b>Net Change in Fund Balance</b>	<b>20,000</b>	<b>13,300</b>	<b>(6,700)</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>21,588</b>	<b>21,588</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 41,588</b>	<b>\$ 34,888</b>	<b>\$ (6,700)</b>
<b>General Obligation Bond Retirement</b>			
	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Expenditures</b>			
Current			
Debt Service			
Principal Retirement	\$ 1,190,004	\$ 1,190,001	\$ 3
Interest and Fiscal Charges	365,931	365,931	-
<b>Total Expenditures</b>	<b>1,555,935</b>	<b>1,555,932</b>	<b>3</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,555,935)</b>	<b>(1,555,932)</b>	<b>3</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	1,555,935	1,556,000	65
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>68</b>	<b>68</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>115,000</b>	<b>115,000</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 115,000</b>	<b>\$ 115,068</b>	<b>\$ 68</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2022*

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

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

	<u><i>Ditch Maintenance</i></u>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<i>Fund Balance (Deficit) at Beginning of Year</i>	\$ 18,370	\$ 18,370	\$ -
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 18,370</u>	<u>\$ 18,370</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, 2022

	<b>Engineer's Construction</b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 10,069,639	\$ 4,723,201	\$ (5,346,438)
<b>Expenditures</b>			
Current			
Capital Outlay			
Capital Outlay			
Capital Outlay	10,836,648	6,179,903	4,656,745
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(767,009)</b>	<b>(1,456,702)</b>	<b>(689,693)</b>
<b>Other Financing Sources (Uses)</b>			
Proceeds of OPWC Loans	767,009	1,456,702	689,693
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	<b>Permanent Improvement</b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Other	\$ -	\$ 2,855	\$ 2,855
<b>Expenditures</b>			
Current			
Capital Outlay			
Capital Outlay			
Capital Outlay	5,534,037	5,404,748	129,289
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(5,534,037)</b>	<b>(5,401,893)</b>	<b>132,144</b>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	-	179,270	179,270
Transfers In	-	5,000,000	5,000,000
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>5,179,270</b>	<b>5,179,270</b>
<b>Net Change in Fund Balance</b>	<b>(5,534,037)</b>	<b>(222,623)</b>	<b>5,311,414</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>11,610,003</b>	<b>11,610,003</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,886,537</b>	<b>1,886,537</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 7,962,503</b>	<b>\$ 13,273,917</b>	<b>\$ 5,311,414</b>



# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Year Ended December 31, 2022*

	<b><i>JFS Midtown Building Project Fund</i></b>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>	<u>\$ 292,061</u>	<u>\$ 292,061</u>	<u>\$ -</u>
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<u><u>\$ 292,061</u></u>	<u><u>\$ 292,061</u></u>	<u><u>\$ -</u></u>
	<b><i>The Venue - TIF Fund</i></b>		Variance with Final Budget Positive (Negative)
	<u>Final</u>	<u>Actual</u>	
<b><i>Revenues</i></b>			
Revenue in Lieu of Taxes	<u>\$ 220,000</u>	<u>\$ 245,630</u>	<u>\$ 25,630</u>
<b><i>Expenditures</i></b>			
Current			
Capital Outlay			
Contractual Services	<u>2,925</u>	<u>2,925</u>	<u>-</u>
<b><i>Net Change in Fund Balance</i></b>	<u>217,075</u>	<u>242,705</u>	<u>25,630</u>
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>	<u>811,165</u>	<u>811,165</u>	<u>-</u>
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<u><u>\$ 1,028,240</u></u>	<u><u>\$ 1,053,870</u></u>	<u><u>\$ 25,630</u></u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Equity  
Budget and Actual (Non-GAAP Basis) - Water Fund  
For the Fiscal Year Ended December 31, 2022*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 2,290,000	\$ 861,369	\$ (1,428,631)
<b>Expenses</b>			
Personal Services	251,500	114,597	136,903
Contractual Services	564,542	520,495	44,047
Materials and Supplies	75,750	62,624	13,126
Capital Outlay	1,349,812	143,200	1,206,612
Other Operating Expenses	2,442	500	1,942
<b>Total Expenses</b>	<u>2,244,046</u>	<u>841,416</u>	<u>1,402,630</u>
<b>Change in Fund Equity</b>	45,954	19,953	(26,001)
<b>Fund Equity Beginning of Year</b>	487,809	487,809	-
<b>Prior Year Encumbrances Appropriated</b>	<u>368,505</u>	<u>368,505</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ 902,268</u>	<u>\$ 876,267</u>	<u>\$ (26,001)</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity  
 Budget and Actual (Non-GAAP Basis) - Sheriff Webcheck  
 For the Fiscal Year Ended December 31, 2022

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 30,000	\$ 22,996	\$ (7,004)
Intergovernmental	42,759	42,759	-
<b>Total Revenues</b>	<u>72,759</u>	<u>65,755</u>	<u>(7,004)</u>
<b>Expenses</b>			
Personal Services	42,759	42,759	-
Contractual Services	82,178	20,668	61,510
Materials and Supplies	42,253	20,253	22,000
Other Operating Expenses	39,593	37,333	2,260
<b>Total Expenses</b>	<u>206,783</u>	<u>121,013</u>	<u>85,770</u>
<b>Change in Fund Equity</b>	(134,024)	(55,258)	78,766
<b>Fund Equity Beginning of Year</b>	226,847	226,847	-
<b>Prior Year Encumbrances Appropriated</b>	<u>66,024</u>	<u>66,024</u>	<u>-</u>
<b>Fund Equity End of Year</b>	<u>\$ 158,847</u>	<u>\$ 237,613</u>	<u>\$ 78,766</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity  
Budget and Actual (Non-GAAP Basis)  
For the Fiscal Year Ended December 31, 2022

	<i>Self Insurance</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 26,500,000	\$ 25,159,084	\$ (1,340,916)
Other Operating Revenues	1,000,000	1,313,762	313,762
<b>Total Revenues</b>	<u>27,500,000</u>	<u>26,472,846</u>	<u>(1,027,154)</u>
<b>Expenses</b>			
Personal Services	172,500	147,523	24,977
Contractual Services	2,114,411	1,991,662	122,749
Claims	27,438,344	26,826,502	611,842
Materials and Supplies	5,000	-	5,000
Other	90,877	48,354	42,523
<b>Total Expenses</b>	<u>29,821,132</u>	<u>29,014,041</u>	<u>807,091</u>
<b>Change in Fund Equity</b>	(2,321,132)	(2,541,195)	(220,063)
<b>Fund Equity Beginning of Year</b>	5,126,132	5,126,132	-
<b>Prior Year Encumbrances Appropriated</b>	1,753,632	1,753,632	-
<b>Fund Equity End of Year</b>	<u>\$ 4,558,632</u>	<u>\$ 4,338,569</u>	<u>\$ (220,063)</u>

	<i>Workers' Compensation</i>		
	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Other Operating Revenues	\$ 35,000	\$ 132,509	\$ 97,509
<b>Total Revenues</b>	<u>35,000</u>	<u>132,509</u>	<u>97,509</u>
<b>Expenses</b>			
Personal Services	161,750	143,997	17,753
Contractual Services	1,020,355	893,733	126,622
Other	5,490	1,680	3,810
<b>Total Expenses</b>	<u>1,187,595</u>	<u>1,039,410</u>	<u>148,185</u>
<b>Change in Fund Equity</b>	(1,152,595)	(906,901)	245,694
<b>Fund Equity Beginning of Year</b>	2,875,559	2,875,559	-
<b>Prior Year Encumbrances Appropriated</b>	273,345	273,345	-
<b>Fund Equity End of Year</b>	<u>\$ 1,996,309</u>	<u>\$ 2,242,003</u>	<u>\$ 245,694</u>

# STARK COUNTY, OHIO

Schedule of Revenues, Expenses and Changes in Fund Equity  
 Budget and Actual (Non-GAAP Basis)  
 For the Fiscal Year Ended December 31, 2022

	<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>	\$ 2,190	\$ 2,190	\$ -

	<i>Board of Developmental Disabilities Gifts &amp; 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>	\$ 125,450	\$ 125,450	\$ -



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# Statistical Section

# STARK COUNTY, OHIO

*Annual Comprehensive Financial Report*

*For the Year Ended December 31, 2022*

*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.*

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Fund Balances – Governmental Funds – Last Ten Years.....	S4
Changes in Fund Balances – Governmental Funds – Last Ten Years.....	S6

### **Revenue Capacity**

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

Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	S8
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S9
Property Tax Levies and Collections – Real and Public Utility – Last Ten Years...	S11
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### **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.*

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# STARK COUNTY, OHIO

*Annual Comprehensive Financial Report*

*For the Year Ended December 31, 2022*

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

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

## **Demographic and Economic Information**

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

Demographic and Economic Statistics – Last Ten Years.....	S19
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## **Operating Information**

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

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



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# STARK COUNTY, OHIO

## Net Position By Component

### Last Ten Years

(accrual basis of accounting)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018 Restated</u>	<u>2017 Restated</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Governmental Activities</i>										
Net Investment in Capital Assets	\$ 196,853,708	\$ 196,417,492	\$ 194,406,763	\$ 198,001,441	\$ 189,470,791	\$ 192,673,550	\$ 191,715,022	\$ 185,091,691	\$ 182,605,662	\$ 180,029,103
Restricted										
Capital Projects	1,817,862	1,510,261	933,536	1,310,306	1,239,571	676,768	7,471,923	6,025,095	4,151,556	2,154,475
Debt Service	102,456	477,711	557,978	652,970	1,193,120	1,721,154	1,939,829	2,164,426	2,016,418	1,872,150
Other Purposes	236,153,723	226,121,898	189,392,245	163,296,211	158,700,624	151,073,369	150,840,605	138,314,223	142,553,390	138,382,551
Unrestricted	<u>(36,830,365)</u>	<u>(68,733,496)</u>	<u>(144,218,708)</u>	<u>(142,278,246)</u>	<u>(125,969,045)</u>	<u>(122,361,376)</u>	<u>(55,313,098)</u>	<u>(50,082,364)</u>	<u>(50,641,493)</u>	<u>26,976,357</u>
<i>Total Governmental Activity Net Position</i>	<u>398,097,384</u>	<u>355,793,866</u>	<u>241,071,814</u>	<u>220,982,682</u>	<u>224,635,061</u>	<u>223,783,465</u>	<u>296,654,281</u>	<u>281,513,071</u>	<u>280,685,533</u>	<u>349,414,636</u>
<i>Business-type activities</i>										
Net Investment in Capital Assets	137,565,237	136,819,331	134,661,699	131,580,604	127,251,487	122,294,843	116,729,837	115,107,013	113,564,772	112,729,100
Unrestricted	<u>39,549,874</u>	<u>35,158,310</u>	<u>29,043,917</u>	<u>27,861,832</u>	<u>28,759,618</u>	<u>29,228,099</u>	<u>33,562,456</u>	<u>27,427,800</u>	<u>24,279,638</u>	<u>23,282,172</u>
<i>Total Business-Type Activity Net Position</i>	<u>177,115,111</u>	<u>171,977,641</u>	<u>163,705,616</u>	<u>159,442,436</u>	<u>156,011,105</u>	<u>151,522,942</u>	<u>150,292,293</u>	<u>142,534,813</u>	<u>137,844,410</u>	<u>136,011,272</u>
<i>Total Primary Government</i>										
Net Investment in Capital Assets	334,418,945	333,236,823	329,068,462	329,582,045	316,722,278	314,968,393	308,444,859	300,198,704	296,170,434	292,758,203
Restricted	238,074,041	228,109,870	190,883,759	165,259,487	161,133,315	153,471,291	160,252,357	146,503,744	148,721,364	142,409,176
Unrestricted	<u>2,719,509</u>	<u>(33,575,186)</u>	<u>(115,174,791)</u>	<u>(114,416,414)</u>	<u>(97,209,427)</u>	<u>(93,133,277)</u>	<u>(21,750,642)</u>	<u>(22,654,564)</u>	<u>(26,361,855)</u>	<u>50,258,529</u>
<i>Total Primary Government</i>	<u>\$ 575,212,495</u>	<u>\$ 527,771,507</u>	<u>\$ 404,777,430</u>	<u>\$ 380,425,118</u>	<u>\$ 380,646,166</u>	<u>\$ 375,306,407</u>	<u>\$ 446,946,574</u>	<u>\$ 424,047,884</u>	<u>\$ 418,529,943</u>	<u>\$ 485,425,908</u>

Source: Stark County Auditor

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

Note: GASB 68 was implemented in 2015 and caused a negative unrestricted fund balance in governmental activities. 2013 does 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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>Program Revenues</b>										
<i>Primary Government - Governmental Revenues:</i>										
Charges for Services										
General Government:										
Legislative and Executive	\$ 20,624,855	\$ 20,449,294	\$ 18,211,488	\$ 16,433,073	\$ 16,014,178	\$ 16,172,175	\$ 15,054,999	\$ 13,998,456	\$ 13,698,401	\$ 13,876,703
Judicial	5,595,250	5,740,003	5,208,750	5,984,769	6,048,329	6,138,189	6,362,009	6,620,890	6,676,677	6,682,698
Public Safety	6,904,787	7,552,866	6,729,717	7,788,563	8,786,280	7,669,355	5,589,413	5,462,101	5,361,434	5,460,231
Public Works	293,734	285,424	279,268	263,208	189,154	311,298	130,914	144,494	168,201	148,295
Health	2,093,171	2,178,931	2,026,276	1,701,585	2,222,830	2,653,555	1,729,079	1,902,404	1,756,557	1,791,957
Human Services	1,319,612	1,428,365	1,385,418	1,435,291	1,366,950	1,423,884	1,301,167	1,225,577	1,454,155	1,217,553
<i>Total Charges for Services</i>	<u>36,831,409</u>	<u>37,634,883</u>	<u>33,840,917</u>	<u>33,606,489</u>	<u>34,627,721</u>	<u>34,368,456</u>	<u>30,167,581</u>	<u>29,353,922</u>	<u>29,115,425</u>	<u>29,177,437</u>
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	-	604,901	2,242,092	137,181	351,093	247,960	145,065	83,735	111,659	3,980
Judicial	331,821	398,315	2,276,734	556,535	737,450	1,340,990	1,078,115	1,063,503	751,034	317,483
Public Safety	8,986,963	11,233,560	18,158,028	7,200,709	6,629,760	7,252,012	4,900,031	4,574,155	4,599,760	6,063,809
Public Works	19,432,184	19,883,252	16,581,325	15,277,762	14,151,925	12,499,441	14,273,531	15,799,294	11,461,704	11,768,773
Health	36,934,649	45,226,758	38,455,244	43,049,952	39,747,200	40,645,538	50,312,790	43,618,842	45,755,452	48,262,796
Human Services	56,904,489	47,640,759	40,175,822	42,606,107	43,331,457	44,297,048	42,539,985	39,656,298	44,116,911	39,361,546
<i>Total Operating Grants, Contributions &amp; Interest</i>	<u>122,590,106</u>	<u>124,987,545</u>	<u>117,889,245</u>	<u>108,828,246</u>	<u>104,948,885</u>	<u>106,282,989</u>	<u>113,249,517</u>	<u>104,795,827</u>	<u>106,796,520</u>	<u>105,778,387</u>
Capital Grants and Contribution										
Legislative and Executive	-	-	-	375,906	687,534	-	-	-	-	-
Public Works	4,615,236	4,221,364	5,547,883	9,425,331	5,329,461	1,813,393	9,125,096	5,213,633	5,746,369	9,878,738
Health	-	-	-	-	60,000	-	-	-	-	-
<i>Total Capital Grants and Contribution</i>	<u>4,615,236</u>	<u>4,221,364</u>	<u>5,547,883</u>	<u>9,801,237</u>	<u>6,016,995</u>	<u>1,873,393</u>	<u>9,125,096</u>	<u>5,213,633</u>	<u>5,746,369</u>	<u>9,878,738</u>
<i>Total Governmental Revenues</i>	<u>\$ 164,036,751</u>	<u>\$ 166,843,792</u>	<u>\$ 157,278,045</u>	<u>\$ 152,235,972</u>	<u>\$ 145,593,601</u>	<u>\$ 142,524,838</u>	<u>\$ 152,542,194</u>	<u>\$ 139,363,382</u>	<u>\$ 141,658,314</u>	<u>\$ 144,834,562</u>
<i>Business-Type Program Revenue:</i>										
Charges for Services										
Sewer	27,952,400	29,873,093	29,061,771	28,276,379	28,520,971	28,191,617	27,395,569	25,445,985	24,698,405	21,870,301
Water	857,915	838,483	873,248	756,855	695,936	767,729	771,436	706,998	666,661	702,965
Sheriff's Webcheck	22,996	26,745	31,105	27,003	44,612	42,246	32,316	29,628	23,087	17,552
Auditor's License Bureau	-	-	-	-	-	-	-	-	21,235	465,053
<i>Total Charges for Services</i>	<u>28,833,311</u>	<u>30,738,321</u>	<u>29,966,124</u>	<u>29,060,237</u>	<u>29,261,519</u>	<u>29,001,592</u>	<u>28,199,321</u>	<u>26,182,611</u>	<u>25,409,388</u>	<u>23,055,871</u>
Operating and Capital Grants and Contribution										
Sewer	2,722,916	1,075,661	1,398,121	2,674,201	1,597,820	2,397,309	951,967	510,000	626,545	4,215,837
Water	-	-	-	-	-	-	-	-	14,320	-
Sheriff's Webcheck	42,759	8,400	8,000	-	59,272	39,380	-	29,880	13,778	4,055
<i>Total Operating and Capital Grants and Contribution</i>	<u>2,765,675</u>	<u>1,084,061</u>	<u>1,406,121</u>	<u>2,674,201</u>	<u>1,657,092</u>	<u>2,436,689</u>	<u>951,967</u>	<u>539,880</u>	<u>654,643</u>	<u>4,219,892</u>
<i>Total Business-Type Revenues</i>	<u>31,598,986</u>	<u>31,822,382</u>	<u>31,372,245</u>	<u>31,734,438</u>	<u>30,918,611</u>	<u>31,438,281</u>	<u>29,151,288</u>	<u>26,722,491</u>	<u>26,064,031</u>	<u>27,275,763</u>
<i>Total Primary Government Program Revenue</i>	<u>\$ 195,635,737</u>	<u>\$ 198,666,174</u>	<u>\$ 188,650,290</u>	<u>\$ 183,970,410</u>	<u>\$ 176,512,212</u>	<u>\$ 173,963,119</u>	<u>\$ 181,693,482</u>	<u>\$ 166,085,873</u>	<u>\$ 167,722,345</u>	<u>\$ 172,110,325</u>

(continued)

# STARK COUNTY, OHIO

Changes in Net Position - Primary Government  
Last Ten Years

Expenses	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<i>Primary Government - Governmental Expenses:</i>										
<i>General Government:</i>										
Legislative and Executive	\$ 35,968,386	\$ 25,214,023	\$ 33,828,974	\$ 36,511,382	\$ 30,503,830	\$ 28,296,134	\$ 30,036,781	\$ 28,211,176	\$ 29,878,817	\$ 27,412,703
Judicial	14,635,542	9,868,294	18,005,134	20,018,104	18,905,584	19,105,073	17,153,700	16,924,005	16,811,429	16,307,480
Public Safety	38,198,927	23,863,417	46,465,310	51,239,774	44,800,820	43,830,995	38,436,391	33,410,168	28,867,341	28,923,865
Public Works	31,627,978	21,421,269	30,183,951	24,679,858	26,123,487	28,611,333	23,137,045	24,495,192	24,734,079	24,306,962
Health	77,807,157	66,330,635	75,636,987	83,019,519	81,372,905	83,988,790	79,957,016	83,135,296	82,758,053	81,242,868
Human Services	56,733,383	36,404,981	55,577,840	60,829,998	57,787,013	58,793,151	56,939,955	60,254,313	53,343,216	49,962,740
Interest and Fiscal Charges	428,410	466,893	518,116	1,635,757	743,493	150,296	166,944	191,168	211,834	237,871
<i>Total Governmental Program Expenses</i>	<u>255,399,783</u>	<u>183,569,512</u>	<u>260,216,312</u>	<u>277,934,392</u>	<u>260,237,132</u>	<u>262,775,772</u>	<u>245,827,832</u>	<u>246,621,318</u>	<u>236,604,769</u>	<u>228,394,489</u>
<i>Business-Type Expenses:</i>										
Sewer	23,818,476	22,695,660	26,307,182	27,090,947	25,927,515	26,780,716	20,659,280	21,168,737	20,264,731	21,435,575
Water	567,968	1,234,981	992,859	1,342,462	697,501	622,199	848,763	871,128	840,246	652,905
Molly	-	-	-	-	-	-	-	27,336	233	233
Sheriff's Webcheck	67,146	21,159	13,584	20,461	37,043	39,531	24,670	11,906	9,693	16,060
Auditor's License Bureau	-	-	-	-	-	-	-	-	44,565	403,397
<i>Total Business-Type Expenses</i>	<u>24,453,590</u>	<u>23,951,800</u>	<u>27,313,625</u>	<u>28,453,870</u>	<u>26,662,059</u>	<u>27,442,446</u>	<u>21,532,713</u>	<u>22,079,107</u>	<u>21,159,468</u>	<u>22,508,170</u>
<i>Total - Primary Government Expenses</i>	<u>\$ 279,853,373</u>	<u>\$ 207,521,312</u>	<u>\$ 287,529,937</u>	<u>\$ 306,388,262</u>	<u>\$ 286,899,191</u>	<u>\$ 290,218,218</u>	<u>\$ 267,360,545</u>	<u>\$ 268,700,425</u>	<u>\$ 257,764,237</u>	<u>\$ 250,902,659</u>
Net (Expense)/Revenue										
Governmental Activities	(91,363,032)	(16,725,720)	(102,938,267)	(125,698,420)	(114,643,531)	(120,250,934)	(93,285,638)	(107,257,936)	(94,946,455)	(83,559,927)
Business-Type Activities	7,145,396	7,870,582	4,058,620	3,280,568	4,256,552	3,995,835	7,618,575	4,643,384	4,904,563	4,767,593
<i>Total Primary government net expense</i>	<u>(84,217,636)</u>	<u>(8,855,138)</u>	<u>(98,879,647)</u>	<u>(122,417,852)</u>	<u>(110,386,979)</u>	<u>(116,255,099)</u>	<u>(85,667,063)</u>	<u>(102,614,552)</u>	<u>(90,041,892)</u>	<u>(78,792,334)</u>
<b>General Revenues</b>										
<i>Governmental Revenues</i>										
Property Taxes										
General Purposes	20,092,207	17,494,956	17,238,773	16,259,050	14,453,018	14,353,549	13,977,904	12,657,423	12,428,299	12,485,950
Developmental Disabilities	33,778,375	33,515,235	33,215,530	31,064,641	30,109,778	29,865,904	29,338,193	28,309,379	27,770,824	27,722,491
Emergency Services	611,885	715,174	637,847	600,921	584,757	580,540	571,752	554,030	544,151	543,446
Mental Health	6,695,128	6,657,783	6,606,177	6,202,682	6,090,752	6,023,773	5,915,794	5,741,567	5,642,190	5,675,346
Children's Services	12,237,207	12,126,277	9,250,471	8,725,913	8,489,829	8,435,104	8,294,977	8,101,348	7,906,576	7,923,068
Sales and Use Taxes	41,329,059	39,517,492	34,112,712	34,157,188	33,685,014	33,471,814	33,503,984	32,906,197	32,091,842	29,876,377
Other Local Taxes	3,711,964	3,107,660	1,897,020	3,168,778	-	-	-	-	-	-
Grants and Entitlements not Restricted to Specific Programs	17,748,518	13,108,297	11,001,001	11,139,550	10,813,208	9,796,959	9,593,479	8,875,245	8,776,193	7,735,363
Gain on Sale of Capital Asset	-	-	-	-	19,187	-	-	-	-	-
Revenue in Lieu of Taxes	245,630	224,346	213,357	215,917	167,389	-	-	-	-	-
Investment Earnings	(7,680,099)	286,217	2,623,307	5,961,449	2,754,745	1,594,463	1,638,767	1,042,676	931,681	541,889
Miscellaneous	5,185,256	4,906,836	6,231,204	4,549,952	4,935,078	3,867,357	5,591,998	9,897,609	4,515,939	5,538,395
<i>Total Governmental Revenues</i>	<u>133,955,130</u>	<u>131,660,273</u>	<u>123,027,399</u>	<u>122,046,041</u>	<u>112,102,755</u>	<u>107,989,463</u>	<u>108,426,848</u>	<u>108,085,474</u>	<u>100,607,695</u>	<u>98,042,325</u>
<i>Business-Type Revenues</i>										
Gain on Capital Assets	-	-	14,370	-	-	-	-	-	-	-
Miscellaneous	549,060	188,942	190,190	150,763	231,611	128,662	138,905	47,019	42,466	42,805
<i>Total Business-Type Revenues</i>	<u>549,060</u>	<u>188,942</u>	<u>204,560</u>	<u>150,763</u>	<u>231,611</u>	<u>128,662</u>	<u>138,905</u>	<u>47,019</u>	<u>42,466</u>	<u>42,805</u>
<i>Transfers</i>	<u>288,580</u>	<u>212,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(342,174)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 <i>Total General Revenues and Transfers</i>	 <u>134,792,770</u>	 <u>131,849,215</u>	 <u>123,231,959</u>	 <u>122,196,804</u>	 <u>112,334,366</u>	 <u>108,118,125</u>	 <u>108,565,753</u>	 <u>108,132,493</u>	 <u>100,650,161</u>	 <u>98,085,130</u>
Special Item	(2,845,566)	-	-	-	-	-	-	-	-	-
<i>Total General Revenues, Special Item and Transfers</i>	<u>131,947,204</u>	<u>131,849,215</u>	<u>123,231,959</u>	<u>122,196,804</u>	<u>112,334,366</u>	<u>108,118,125</u>	<u>108,565,753</u>	<u>108,132,493</u>	<u>100,650,161</u>	<u>98,085,130</u>
<i>Transfers</i>	<u>(288,580)</u>	<u>(212,501)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>342,174</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Change in Net Position</i>										
Governmental Activities	\$ 42,303,518	\$ 114,722,052	\$ 20,089,132	\$ (3,652,379)	\$ (2,540,776)	\$ (11,919,297)	\$ 15,141,210	\$ 827,538	\$ 5,661,240	\$ 14,482,398
Business-Type Activities	5,137,470	8,272,025	4,263,180	3,431,331	4,488,163	3,782,323	7,757,480	4,690,403	4,947,029	4,810,398
<i>Total Primary Government</i>	<u>\$ 47,440,988</u>	<u>\$ 122,994,077</u>	<u>\$ 24,352,312</u>	<u>\$ (221,048)</u>	<u>\$ 1,947,387</u>	<u>\$ (8,136,974)</u>	<u>\$ 22,898,690</u>	<u>\$ 5,517,941</u>	<u>\$ 10,608,269</u>	<u>\$ 19,292,796</u>

Source: Stark County Auditor

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

<b>Fund Balances</b>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018-Restated</u>
<i>General Fund</i>					
Nonspendable	\$ 3,144,782	\$ 2,706,940	\$ 2,541,109	\$ 2,347,650	\$ 2,006,979
Committed	5,590,295	5,884,098	5,273,023	5,503,586	4,908,358
Assigned	3,502,243	2,996,639	3,116,372	4,349,668	3,416,602
Unassigned	<u>22,603,302</u>	<u>26,457,818</u>	<u>20,140,652</u>	<u>18,986,219</u>	<u>14,031,137</u>
<i>Total General Fund Balances</i>	<u>\$ 34,840,622</u>	<u>\$ 38,045,495</u>	<u>\$ 31,071,156</u>	<u>\$ 31,187,123</u>	<u>\$ 24,363,076</u>
<i>Other Governmental Funds</i>					
Nonspendable	\$ 2,474,560	\$ 2,156,815	\$ 2,107,067	\$ 2,117,431	\$ 2,267,074
Restricted	187,662,795	181,936,074	155,172,312	129,601,290	123,469,317
Committed	15,522,657	13,011,444	12,738,602	11,767,991	9,184,182
Assigned	6,775	6,775	6,775	6,775	6,775
Unassigned	<u>(18,533)</u>	<u>(49,003)</u>	<u>(53,898)</u>	<u>(17,935)</u>	<u>(77,775)</u>
<i>Total Other Governmental Fund Balances</i>	<u>\$ 205,648,254</u>	<u>\$ 197,062,105</u>	<u>\$ 169,970,858</u>	<u>\$ 143,475,552</u>	<u>\$ 134,849,573</u>

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2013 - 2022, the Certificate of Title, Real Estate Prepayment and Recorder's Equipment funds are included with the General fund on a GAAP basis.

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$	1,880,719	\$ 1,449,912	\$ 1,254,896	\$ 1,317,935	\$ 1,398,036
	3,786,832	3,024,704	2,502,206	1,703,979	1,100,153
	8,933,840	3,573,713	4,905,509	2,681,124	4,404,094
	7,145,025	8,631,302	8,463,295	11,289,505	11,308,056
\$	<u>21,746,416</u>	<u>\$ 16,679,631</u>	<u>\$ 17,125,906</u>	<u>\$ 16,992,543</u>	<u>\$ 18,210,339</u>
\$	1,957,478	\$ 2,260,794	\$ 2,163,546	\$ 2,676,051	\$ 1,981,377
	119,238,169	111,194,025	104,521,652	107,138,021	101,514,442
	6,508,123	6,747,674	5,126,179	3,311,145	2,579,427
	6,775	6,775	6,775	-	6,775
	(3,141,066)	(185,446)	(493,465)	(456,223)	(193,581)
\$	<u>124,569,479</u>	<u>\$ 120,023,822</u>	<u>\$ 111,324,687</u>	<u>\$ 112,668,994</u>	<u>\$ 105,888,440</u>

# STARK COUNTY, OHIO

## Change in Fund Balances - Governmental Funds Last Ten Years

<b>Revenues</b>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018-Restated</u>
Property and Other Local Taxes	\$ 71,938,491	\$ 68,490,811	\$ 64,808,582	\$ 62,957,283	\$ 60,171,117
Permissive Sales Tax	41,232,069	39,106,436	34,165,349	34,030,056	33,501,421
Other Local Taxes	3,711,964	3,107,660	1,897,020	3,168,778	-
Revenue in Lieu of Taxes	245,630	224,346	213,357	215,917	167,389
Charges for Services	34,878,666	35,455,438	31,751,958	31,911,767	32,669,438
Licenses and Permits	361,606	593,267	477,497	392,782	377,027
Fines and Forfeitures	933,022	864,365	861,640	868,179	1,129,705
Intergovernmental	142,125,140	134,400,353	134,310,407	134,345,652	120,737,449
Special Assessments	388,627	339,136	359,636	376,573	399,171
Interest	(7,612,122)	292,846	2,628,930	5,974,492	2,764,180
Rent	658,115	721,813	749,822	433,761	451,551
Other	5,189,083	4,899,494	5,862,304	4,830,587	4,458,331
<b>Total Revenues</b>	<u>294,050,291</u>	<u>288,495,965</u>	<u>278,086,502</u>	<u>279,505,827</u>	<u>256,826,779</u>

### Expenditures

#### Current:

#### General Government:

Legislative and Executive	37,619,962	31,527,072	32,755,963	33,895,467	29,461,132
Judicial	18,816,030	18,049,284	17,974,652	17,525,270	17,256,118
Public Safety	47,406,094	45,823,649	42,530,572	42,048,835	39,493,419
Public Works	28,137,622	19,347,609	18,694,724	19,539,639	17,400,704
Health	83,215,369	78,238,347	74,200,663	79,110,411	80,353,536
Human Services	64,210,815	54,653,167	53,519,725	53,641,926	53,915,273
Other	-	-	-	-	-
Capital Outlay	8,745,776	8,935,784	10,554,360	15,305,051	11,972,160
Debt Service:					
Principal Retirement	1,748,270	1,714,657	1,566,935	1,737,495	12,596,006
Interest and Fiscal Charges	428,410	466,895	518,116	1,635,756	743,493
<b>Total Expenditures</b>	<u>290,328,348</u>	<u>258,756,464</u>	<u>252,315,710</u>	<u>264,439,850</u>	<u>263,191,841</u>

#### Excess (Deficiency) of Revenues Over (Under) Expenditures

	3,721,943	29,739,501	25,770,792	15,065,977	(6,365,062)
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#### Other Financing Sources (Uses)

Transfers In	6,556,000	10,791,704	6,646,431	6,831,868	6,886,362
Proceeds from Loans	1,456,702	-	608,547	347,273	466,066
Proceeds from Sale of Capital Assets	202,631	75,712	-	36,776	37,266
Inception of Capital Lease	-	-	-	-	-
General Obligation Bonds Issued	-	-	-	-	15,170,000
Transfers Out	(6,556,000)	(6,541,331)	(6,646,431)	(6,831,868)	(6,886,362)
Proceeds of Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	196,112
<b>Total Other Financing Sources (Uses)</b>	<u>1,659,333</u>	<u>4,326,085</u>	<u>608,547</u>	<u>384,049</u>	<u>15,869,444</u>

<b>Net Change in Fund Balances</b>	<u>\$ 5,381,276</u>	<u>\$ 34,065,586</u>	<u>\$ 26,379,339</u>	<u>\$ 15,450,026</u>	<u>\$ 9,504,382</u>
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#### Debt Service as a Percentage of Noncapital Expenditures

	0.80%	0.91%	0.86%	1.41%	5.39%
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(continued)

Source: Stark County Auditor



	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$	59,510,453	\$ 58,244,262	\$ 55,217,131	\$ 54,129,365	\$ 53,625,012
	33,596,246	33,528,718	32,751,360	31,979,828	29,680,931
	-	-	-	-	-
	-	-	-	-	-
	32,656,691	28,639,427	27,730,525	27,182,526	27,278,072
	457,098	299,185	251,894	233,296	314,850
	882,709	927,782	1,055,664	1,148,721	1,135,947
	119,630,628	126,895,115	119,429,871	122,703,405	121,185,821
	454,108	510,596	620,236	600,451	618,987
	1,599,591	1,641,268	1,043,176	931,834	542,138
	371,971	320,208	315,833	550,887	467,689
	<u>3,949,886</u>	<u>5,573,051</u>	<u>9,902,979</u>	<u>4,300,640</u>	<u>5,771,905</u>
	<u>253,109,381</u>	<u>256,579,612</u>	<u>248,318,669</u>	<u>243,760,953</u>	<u>240,621,352</u>

	30,317,103	31,373,763	30,944,118	30,002,334	27,254,771
	17,510,744	16,550,976	16,978,858	17,034,234	16,310,522
	37,358,004	36,145,293	31,904,263	28,706,948	27,442,927
	18,407,971	16,712,943	18,567,706	17,767,151	19,500,169
	82,787,301	78,843,112	83,414,868	82,613,279	80,428,676
	53,792,337	56,989,106	59,566,352	54,167,000	49,892,891
	-	-	-	238,734	-
	16,099,052	10,979,920	7,474,888	7,296,981	10,883,976
	569,764	604,615	1,220,281	1,046,191	1,298,678
	<u>150,294</u>	<u>166,944</u>	<u>191,168</u>	<u>211,834</u>	<u>237,871</u>
	<u>256,992,570</u>	<u>248,366,672</u>	<u>250,262,502</u>	<u>239,084,686</u>	<u>233,250,481</u>

	(3,883,189)	8,212,940	(1,943,833)	4,676,267	7,370,871
	2,734,574	3,500,000	4,070,000	2,350,000	1,880,000
	1,043,489	-	-	600,000	172,408
	109,968	39,920	136,345	286,491	76,901
	-	-	523,846	-	-
	-	-	-	-	-
	(2,392,400)	(3,500,000)	(4,070,000)	(2,350,000)	(1,880,000)
	12,000,000	-	-	-	-
	-	-	-	-	-
	<u>13,495,631</u>	<u>39,920</u>	<u>660,191</u>	<u>886,491</u>	<u>249,309</u>
\$	<u>9,612,442</u>	<u>8,252,860</u>	<u>(1,283,642)</u>	<u>5,562,758</u>	<u>7,620,180</u>

0.30%                      0.34%                      0.60%                      0.56%                      0.69%

# STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio	Direct Tax Rate (2)
	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value		
2022	\$ 9,174,972,200	\$ 26,214,206,286	\$ 905,442,370	\$ 3,621,769,480	\$ -	\$ -	\$ 10,080,414,570	\$ 29,835,975,766	33.8	11.50
2021	7,904,176,270	22,583,360,771	892,668,820	3,570,675,280	-	-	8,796,845,090	26,154,036,051	33.6	11.50
2020	7,829,168,510	22,369,052,886	859,605,980	3,438,423,920	-	-	8,688,774,490	25,807,476,806	33.7	11.50
2019	7,763,422,250	22,181,206,429	569,538,660	2,278,154,640	-	-	8,332,960,910	24,459,361,069	34.1	11.50
2018	6,951,967,970	19,862,765,629	504,844,520	2,019,378,080	-	-	7,456,812,490	21,882,143,709	34.1	11.50
2017	6,847,653,240	19,564,723,543	471,435,540	1,885,742,160	-	-	7,319,088,780	21,450,465,703	34.1	11.50
2016	6,765,180,760	19,329,087,886	422,157,620	1,688,630,480	-	-	7,187,338,380	21,017,718,366	34.2	11.50
2015	6,211,234,220	17,746,383,486	353,274,020	1,413,096,080	-	-	6,564,508,240	19,159,479,566	34.3	11.50
2014	6,161,391,460	17,603,975,600	322,739,610	1,290,958,440	-	-	6,484,131,070	18,894,934,040	34.3	11.50
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

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

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

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

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>County Units</u>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Board of Developmental Disabilities	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
<u>Townships</u>										
Bethlehem	4.00	4.00	4.00	4.00	4.00	4.00	7.00	7.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	14.00	14.00	14.00	14.00	14.00	14.00	14.00	11.10	11.10	8.10
Canton - Canton City	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	6.10
Canton - Meyers Lake Village	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	6.10
Jackson	20.25	20.25	20.25	20.25	19.25	19.25	19.25	17.75	16.50	15.50
Jackson - Hills & Dales Village	12.80	12.80	12.80	12.80	11.80	11.80	11.80	10.30	10.30	9.30
Lake	10.50	10.50	10.50	10.50	10.00	10.00	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	21.30	21.30	21.30	21.30	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	16.15	17.55	17.55	16.05	16.05	16.05	16.05	16.05	15.05	13.80
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	11.85	11.85	11.85	11.85	11.10	11.10	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
Marlboro	12.30	12.30	12.30	11.00	11.00	11.00	11.00	10.25	9.25	9.25
Nimishillen	12.00	12.00	12.00	12.00	12.00	10.00	10.00	10.00	10.00	10.00
Nimishillen - Louisville City	11.00	11.00	11.00	11.00	11.00	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	2.60	4.60	4.60	4.60	4.60	4.60	4.60	5.00
Paris - Minerva Village	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.20
Perry	16.89	16.89	16.89	16.89	16.89	16.89	16.89	14.89	12.15	12.15
Perry - Canton City	8.00	8.00	8.00	8.00	8.00	8.00	8.00	6.00	5.00	5.00
Perry - Massillon City	8.00	8.00	8.00	8.00	8.00	8.00	8.00	6.00	5.00	5.00
Perry - Navarre Village	8.00	8.00	8.00	8.00	8.00	8.00	8.00	6.00	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	18.95	17.95	17.95	17.95	17.95	17.95	15.95	13.95	12.45	12.45
Plain - Canton City	1.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - North Canton City	1.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	1.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Washington	5.75	5.75	5.75	5.75	5.75	5.00	5.00	5.00	5.00	5.00
Washington - Alliance City	3.85	3.85	3.85	3.85	3.85	3.10	3.10	3.10	3.10	3.10

(continued)

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<u>School Districts</u>										
Alliance CSD	58.70	60.10	59.80	60.00	61.10	61.20	61.60	62.20	62.10	62.10
Brown LSD	49.15	49.15	51.50	51.50	51.50	50.80	50.80	50.70	50.70	43.50
Canton CSD	82.70	80.00	72.00	73.20	75.80	75.80	76.40	80.90	77.90	77.90
Canton LSD	54.20	54.60	55.60	55.80	56.10	55.90	55.80	57.90	58.10	50.10
Fairless LSD	44.50	45.80	45.10	46.60	48.60	48.70	49.00	50.70	50.60	50.30
Jackson LSD	46.50	47.80	48.10	49.20	51.40	51.50	52.00	53.10	53.20	53.40
Lake LSD	74.80	76.10	75.90	76.50	77.10	76.90	76.70	71.70	71.70	71.70
Louisville CSD	62.20	57.80	58.40	58.20	58.70	59.50	59.60	60.70	60.70	55.40
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90
Massillon CSD	52.10	54.00	53.50	53.10	55.30	55.80	56.00	57.00	57.10	56.70
Minerva LSD	41.70	43.50	40.00	42.60	43.60	43.70	44.00	44.90	45.20	45.20
North Canton CSD	86.90	86.60	83.10	85.10	78.70	78.70	78.70	78.80	78.80	76.40
Northwest LSD	51.40	52.40	53.30	54.40	55.00	55.10	55.20	56.00	56.00	56.10
Osnaburg LSD	62.10	62.40	61.90	62.20	63.40	63.40	63.80	64.20	64.20	64.20
Perry LSD	53.00	52.20	47.00	47.00	47.80	47.90	48.30	49.10	49.20	49.20
Plain LSD	62.60	63.00	62.80	62.80	63.50	63.50	63.50	63.60	63.60	63.40
Sandy Valley LSD	46.00	46.40	46.00	46.80	48.40	48.60	48.90	50.40	50.50	50.80
Southeast LSD	46.00	46.50	46.50	48.25	49.20	49.55	49.95	50.25	51.35	51.35
Tuscarawas Valley LSD	35.30	35.30	35.60	40.30	42.60	42.60	44.00	44.60	35.80	35.90
Tuslaw LSD	61.60	62.40	62.60	62.70	64.30	64.70	65.10	65.80	66.00	66.00
<u>Joint Vocational Schools</u>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Wayne County JVSD	4.60	4.60	4.60	4.60	4.60	4.85	4.85	4.85	4.85	4.85
<u>Cities</u>										
Alliance	7.00	7.00	7.00	7.00	4.00	4.00	4.00	4.00	4.00	4.00
Canal Fulton	4.40	4.60	4.60	4.60	4.70	4.60	3.60	3.80	4.10	3.80
Canton	8.40	8.40	8.40	8.40	8.40	8.40	7.40	7.40	7.40	3.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	5.20	5.20	5.20	5.20	4.70	4.70	4.70	4.70	4.70	4.70
North Canton	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
<u>Villages</u>										
Beach City	14.80	14.80	14.80	11.80	11.80	11.80	11.80	11.80	11.80	11.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	8.90	8.90	8.90	8.90	2.30	2.30	2.30	2.30	2.30	2.30
East Sparta	18.90	18.90	21.90	21.90	21.90	21.90	18.90	18.90	18.90	18.90
Hartville	8.05	8.05	8.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Hills & Dales	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50	20.50	20.50
Limaville	-	-	-	9.90	9.90	9.90	9.90	9.90	9.90	9.90
Magnolia	20.90	20.90	25.90	25.90	25.90	25.90	25.90	20.90	20.90	20.90
Meyers Lake	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	2.80	2.80
Minerva	5.50	5.50	5.50	5.50	5.50	7.30	7.30	6.30	6.30	6.30
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	15.40	15.40	15.40	15.40	15.40	15.40	20.40	20.40	20.40	20.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<u>Special Districts</u>										
Canton Joint Recreational District	-	-	-	-	-	-	1.00	1.00	1.00	1.00
County Parks	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Fulton Public Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00
Louisville Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Massillon Public Library	2.90	2.90	2.90	2.90	2.90	2.90	1.90	1.90	1.90	1.90
Mohawk Valley Joint Fire District	3.50	3.50	3.50	3.50	3.50	3.50	3.50	-	-	-
Navarre Bethlehem Joint Fire District	3.50	3.50	3.50	3.50	3.50	3.50	-	-	-	-
North Canton Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Rodman Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Stark County District Library	2.00	2.00	2.00	1.70	1.70	1.70	1.70	1.70	1.70	1.70
Quad Ambulance District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Tri-Division Ambulance District	5.50	5.50	5.50	5.50	5.50	4.00	4.00	4.00	4.00	4.00
Sandy Creek Joint Fire District	7.00	7.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00

Source: Stark County Auditor

# STARK COUNTY, OHIO

Property Tax Levies and Collections

Real and Public Utility Taxes

Last Ten Years

S11

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
2022	\$ 80,231,877	\$ 82,498,468	\$ 76,884,627	95.83 %	\$ 2,266,591	\$ 79,151,218	95.94 %	\$ 9,780,438	12.19 %
2021	76,977,509	79,117,651	73,423,815	95.38	2,140,142	75,563,957	95.51	7,091,270	9.21
2020	74,363,172	76,438,636	70,617,442	94.96	2,075,464	72,692,906	95.10	8,756,938	11.78
2019	70,490,177	72,657,786	68,693,313	97.45	2,167,609	70,860,923	97.53	7,484,362	10.62
2018	67,549,436	69,521,419	66,125,499	97.89	1,971,983	68,097,481	97.95	6,268,843	9.28
2017	66,500,652	68,928,917	65,030,666	97.79	2,428,265	67,458,931	97.87	6,654,717	10.01
2016	65,268,507	67,496,252	63,830,082	97.80	2,227,745	66,057,827	97.87	6,956,177	10.66
2015	62,795,838	65,015,657	61,105,609	97.31	2,219,819	63,325,428	97.40	6,980,108	11.12
2014	62,011,496	64,231,784	59,750,739	96.35	2,220,288	61,971,027	96.48	6,675,713	10.77
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

(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
2022	\$ -	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ 295,597	0.00 %
2021	-	-	0.00	-	-	0.00	295,597	0.00
2020	-	-	0.00	-	-	0.00	295,597	0.00
2019	-	-	0.00	-	-	0.00	295,597	0.00
2018	-	-	0.00	-	-	0.00	295,597	0.00
2017	-	-	0.00	-	-	0.00	295,597	0.00
2016	-	-	0.00	-	-	0.00	295,597	0.00
2015	-	-	0.00	540	540	0.00	295,597	0.00
2014	-	-	0.00	25,437	25,437	0.00	295,857	0.00
2013	-	-	0.00	1,005	1,005	0.00	314,391	0.00

\$12

Source: Stark County Auditor

# STARK COUNTY, OHIO

## PRINCIPAL TAXPAYERS

### REAL ESTATE TAX

#### CURRENT YEAR AND NINE YEARS AGO

2022		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Strip Delaware LLC	\$ 22,886,360	0.23%
Deville Developments LLC	19,707,860	0.20%
Belden Park Delaware LLC	19,075,330	0.19%
Fresh Mark Inc	16,781,270	0.17%
HRM Enterprises Inc	14,186,070	0.14%
Belden Mall LLC	13,591,360	0.13%
Sterilite Corporation of Ohio	12,966,750	0.13%
TimkenSteel Corporation	12,168,360	0.12%
Alliance Ventures Inc	12,042,930	0.12%
Timken Company	10,858,660	0.11%
<b>Total</b>	<b>\$ 154,264,950</b>	<b>1.53%</b>
<b>Total County Assessed Valuation</b>	<b>\$ 10,080,414,570</b>	

2013		
Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
BRE DDR Belden Park LLC	\$ 18,297,460	0.29%
Strip Delaware LLC	17,685,550	0.28%
Timken Company	16,371,430	0.25%
Sterilite Corporation of Ohio	10,810,020	0.17%
Alliance Ventures Inc.	8,334,160	0.13%
DHSC LLC	7,688,560	0.12%
Belden Mall LLC	7,066,130	0.11%
R L Deville Enterprises LTD	6,630,130	0.10%
American Landfill Inc	6,556,500	0.10%
Versailles Gardens LTD	4,983,860	0.08%
<b>Total</b>	<b>\$ 104,423,800</b>	<b>1.63%</b>
<b>Total County Assessed Valuation</b>	<b>\$ 6,428,506,170</b>	

Source: Stark County Auditor

# STARK COUNTY, OHIO

## PRINCIPAL TAXPAYERS

### PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

#### CURRENT YEAR AND NINE YEARS AGO

2022

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 269,460,470	2.67%
Rover Pipeline LLC	150,620,930	1.49%
AEP Ohio Transmission Company Inc	136,095,960	1.35%
Nexus Gas Transmission, LLC	113,208,350	1.12%
East Ohio Gas	74,245,280	0.74%
American Transmission System Inc	65,993,880	0.65%
Ohio Edison	59,605,990	0.59%
Aqua Ohio Inc	36,518,150	0.36%
Columbia Gas of Ohio Inc	12,507,010	0.12%
Columbia Gas Transmission	7,301,420	0.07%
Total	\$ 925,557,440	9.18%
Total County Assessed Valuation	\$ 10,080,414,570	

2013

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 172,598,860	2.68%
Ohio Edison	45,830,570	0.71%
Aqua Ohio Inc	32,491,960	0.51%
East Ohio Gas	28,234,290	0.44%
AEP Ohio Transmission Company Inc	14,931,210	0.23%
American Transmission Systems Inc	5,121,490	0.08%
Columbia Gas Transmission	2,028,550	0.03%
Columbia Gas of Ohio Inc	1,505,500	0.02%
Cleveland Electric Illuminating	755,920	0.01%
Northeast Ohio Natural Gas Corp	431,600	0.01%
Total	\$ 303,929,950	4.73%
Total County Assessed Valuation	\$ 6,428,506,170	

Source: Stark County Auditor



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

Industry	2022			2021		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicles	\$ 6,608,705	1	17.80%	\$ 6,493,676	1	18.61%
General Merchandise Retailers	3,785,640	2	10.20%	3,740,144	2	10.72%
Building Material and Garden	3,666,682	3	9.88%	3,474,295	3	9.96%
Nonstore Retailers	3,475,778	4	9.36%	3,313,312	4	9.50%
Accommodation and Food Services	2,194,110	5	5.91%	1,863,770	5	5.34%
Miscellaneous Store Retailers	1,808,147	6	4.87%	1,565,925	7	4.49%
Information	1,795,186	7	4.84%	1,684,806	6	4.83%
Wholesale Trade	1,345,877	8	3.63%	1,110,581	10	3.18%
Manufacturing	1,286,409	9	3.47%	-	-	0.00%
Real Estate, Rental and Leasing Property	1,281,150	10	3.45%	1,251,045	8	3.59%
Total	<u>27,247,684</u>			<u>24,497,554</u>		
Total County Sales Tax	<u>\$ 37,123,222</u>		<u>73.40%</u>	<u>\$ 34,887,471</u>		<u>70.22%</u>

Source: State Department of Taxation

# STARK COUNTY, OHIO

## Special Assessments Billed and Collected

### Last Ten Years

<u>Year</u>	<u>Special Assessments Billed</u>	<u>Special Assessments Collected</u>	<u>Percent Collected</u>	<u>Outstanding Delinquent (1)</u>
2022	\$ 1,424,889	\$ 1,152,739	80.9%	165,374
2021	1,094,531	1,138,591	104.0%	159,620
2020	1,100,188	1,215,185	110.5%	155,832
2019	1,349,730	1,393,879	103.3%	136,823
2018	1,499,084	1,507,484	100.6%	146,640
2017	1,489,639	1,547,226	103.9%	162,779
2016	1,461,689	1,553,303	106.3%	174,818
2015	1,634,604	1,678,964	102.7%	168,718
2014	1,535,445	1,531,536	99.7%	160,794
2013	1,638,722	1,646,672	100.5%	170,601

(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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 1,110,522	\$ 1,417,540	\$ 1,730,945	\$ 2,057,899	\$ 2,369,646	\$ 2,668,777	\$ 2,965,544	\$ 3,309,267	\$ 3,728,519	\$ 4,136,158
SIB Loan				-	-	-	-	-	504,274	993,753
General Obligation Bonds	10,585,000	11,775,000	12,925,000	14,055,000	15,170,000	-	-	-	-	-
OPWC Loan	6,009,146	4,803,696	5,054,948	4,556,382	4,418,487	4,151,215	3,285,825	3,454,899	3,613,973	3,163,046
Notes	-	-	-	-	-	12,000,000	-	-	-	-
Capital Leases	-	-	-	-	101,370	199,450	294,347	386,185	-	-
<i>Business Type Activities</i>										
General Obligation Bonds	2,664,477	3,022,459	3,364,052	3,697,098	4,010,353	4,307,667	5,797,969	7,571,313	9,269,130	10,888,560
OPWC Loan	239,349	282,451	368,655	474,820	580,995	687,170	832,198	661,980	616,095	482,717
OWDA Loans	637,100	1,073,262	1,345,693	1,505,737	2,242,084	3,105,991	4,036,547	5,154,544	6,326,953	7,549,027
Intergovernmental Loans	15,380,371	48,465,807	52,150,920	56,603,265	57,981,655	41,405,404	10,921,058	12,388,433	13,893,672	15,417,236
<i>Total Primary Government</i>	<u>\$ 36,625,965</u>	<u>\$ 70,840,215</u>	<u>\$ 76,940,213</u>	<u>\$ 82,950,201</u>	<u>\$ 86,874,590</u>	<u>\$ 68,525,674</u>	<u>\$ 28,133,488</u>	<u>\$ 32,926,621</u>	<u>\$ 37,952,616</u>	<u>\$ 42,630,497</u>
Percentage of Personal Income (1)	0.19%	0.36%	0.42%	0.50%	0.51%	0.42%	0.17%	0.21%	0.25%	0.29%
Per Capita (2)	\$ 98.28	\$ 189.50	\$ 207.97	\$ 223.82	\$ 233.80	\$ 183.94	\$ 74.91	\$ 87.77	\$ 101.01	\$ 113.55
Percentage of actual value of taxable property (3)	0.12%	0.27%	0.30%	0.34%	0.40%	0.32%	0.13%	0.17%	0.20%	0.23%

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 does not reflect this restatement.
- (4) There was a \$31 million adjustment to intergovernmental loans due to a new agreement with the City of Canton effective 1/1/2022.

# STARK COUNTY, OHIO

Computation of Legal Debt Margin - Current Year  
December 31, 2022

	<u>Total Debt Limit (1)</u>	<u>Total Unvoted Debt Limit (2)</u>
Assessed Value of County, Tax Year '21 Collection Year 2022	\$ 10,080,414,570	\$ 10,080,414,570
Debt Limitation	250,510,364	100,804,146
Total Outstanding Debt:		
General Obligation Bonds	13,249,477	13,249,477
Special Assessment Bonds	1,110,522	1,110,522
OWDA Loans	637,100	637,100
OPWC Loans	6,248,495	6,248,495
Intergovernmental Loans	<u>15,380,371</u>	<u>15,380,371</u>
Total	<u>36,625,965</u>	<u>36,625,965</u>
Exemptions:		
General Obligation Bonds - Enterprise	13,249,477	13,249,477
Special Assessment Bonds	1,110,522	1,110,522
OWDA Loans	637,100	637,100
OPWC Loans	6,248,495	6,248,495
Intergovernmental Loans	<u>15,380,371</u>	<u>15,380,371</u>
Total	<u>36,625,965</u>	<u>36,625,965</u>
Net Debt	<u>-</u>	<u>-</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$ 250,510,364</u>	<u>\$ 100,804,146</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>244,510,364</u>
	<u>\$ 250,510,364</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)
2022	372,657	42.1	52,306	4.0	\$ 19,536,915,882	\$ 52,426
2021	373,834	42.1	52,690	5.2	19,598,621,284	52,426
2020	369,964	42.1	55,752	8.1	18,347,254,688	49,592
2019	370,606	41.0	59,181	4.6	16,727,672,416	45,136
2018	371,574	41.8	54,817	4.9	17,015,488,182	45,793
2017	372,542	41.0	56,152	5.2	16,467,269,128	44,202
2016	375,586	41.0	56,739	5.5	16,118,409,504	42,915
2015	375,165	41.0	57,558	5.3	15,631,400,132	41,665
2014	375,736	41.0	58,501	4.8	15,184,472,431	40,413
2013	375,432	40.5	59,098	6.8	14,659,117,872	39,046

- 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) 2013 -2021 personal income was calculated by multiplying population and per capita personal income.  
 2014 per capita personal income was increased by 3.50 percent, 2015 per capita personal income was increased by 3.10, 2016 per capita income was increased by 3.0 percent, and 2017 per capita income was increased by 2.7 percent consistent with the Bureau of Economic Analysis for 2013 to 2014 and 2014 to 2015 and 2016 to 2017. 3.6 percent increase for 2018.  
 Ohio percent change due to the unavailability of the local area data.  
 2019-2021 per capita personal income found on bea.gov (Bureau of Economic Analysis)  
 2022 per capita personal income not available until November 21, 2023 according to Bureau of Economic Analysis so the 2021 figure was used for 2022.

# STARK COUNTY, OHIO

## Principal Employers

Current Year and Nine Years Ago

Employer	2022			2013		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	6,800	1	3.92%	5,000	1	2.89%
TimkenSteel Corporation	2,659	2	1.53%	4,120	2	2.38%
Cleveland Clinic	2,421	3	1.40%	2,500	4	1.44%
County of Stark	2,136	4	1.23%	2,606	3	1.51%
Canton City Board of Education	1,702	5	0.98%	1,823	6	1.05%
Freshmark, Inc.	1,598	6	0.92%	1,700	7	0.98%
Walmart	1,204	7	0.69%	-	-	-
YMCA	850	8	0.49%	-	-	-
The Timken Company	809	9	0.47%	-	-	-
Stark State College	761	10	0.44%	1,123	8	0.65%
Diebold	-	-	-	1,900	5	1.10%
Alliance Community Hospital	-	-	-	953	9	0.55%
Republic Engineered Steels, Inc.	-	-	-	910	10	0.53%
<b>Total</b>	<b>20,940</b>		<b>12.07%</b>	<b>22,635</b>		<b>13.08%</b>
<b>Total Employment within the County</b>	<b>173,500</b>			<b>173,100</b>		

Source: Human Resources of Listed Companies

Note: The Timken Company split into TimkenSteel Corporation and The Timken Company in 2015.

Mercy Medical Center became the Cleveland Clinic in 2021.

Workshops, Inc. closed in 2022.

# STARK COUNTY, OHIO

## Government Employees by Function

Last Ten Years

<i>Primary Government:</i>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Government:										
Legislative and Executive	157	156	153	176	176	178	177	175	267	243
Judicial	301	337	320	366	366	369	322	313	277	260
Public Safety	304	320	303	316	318	309	422	403	321	333
Public Works	73	78	76	81	81	85	93	92	96	103
Health	430	425	409	459	457	544	562	621	648	679
Human Services	470	497	497	520	519	519	518	551	535	513
<i>Proprietary:</i>										
Sewer	89	81	79	82	84	79	81	80	75	78
Water	3	3	4	3	3	3	3	4	4	4
<i>Fiduciary:</i>										
Agency Funds	<u>309</u>	<u>344</u>	<u>331</u>	<u>408</u>	<u>408</u>	<u>411</u>	<u>354</u>	<u>338</u>	<u>383</u>	<u>393</u>
<b>Total - Government Employees</b>	<b>2,136</b>	<b>2,241</b>	<b>2,172</b>	<b>2,411</b>	<b>2,412</b>	<b>2,497</b>	<b>2,532</b>	<b>2,577</b>	<b>2,606</b>	<b>2,606</b>

Note: Poll workers were no longer paid from the payroll system as of 2020. The employee count was derived from the last pay of the fiscal year.

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Operating Indicators by Function

Last Ten Years

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<i>Governmental Activities</i>										
<b>Legislative &amp; Executive</b>										
Commissioners - Number Official Meetings	108	111	100	118	127	139	152	143	159	160
Recorder - number of deeds recorded	15,379	16,564	15,975	15,324	15,465	13,697	13,005	15,123	12,499	12,979
Auditor - number of parcels billed	199,496	199,301	197,185	197,189	197,170	195,088	194,859	194,573	194,526	196,893
Auditor - number of warrants issued	43,268	43,567	41,207	46,143	43,963	44,988	45,788	45,738	42,961	44,193
<b>Judicial</b>										
Probate Court Cases	2,621	1,464	1,657	1,752	1,658	1,441	1,405	1,545	1,376	1,371
<b>Public Safety (Sheriff)</b>										
Number of Traffic Stops	4,599	5,429	3,353	7,061	6,503	5,952	5,156	6,087	8,254	5,471
Number of inmates	401	369	304	469	484	419	414	492	422	397
<b>Public Works (Engineer)</b>										
Roads Resurfaced (miles)	63	53	43	56	61	59	44	40	34	40
Bridges Repaired	1	3	4	5	5	6	7	5	3	5
<b>Health</b>										
Mental Health - People Served	20,360	21,591	22,323	22,536	20,949	20,552	19,316	18,580	16,732	16,294
SCBDD - People Served in Clinic	5,501	5,337	6,753	10,862	16,994	25,387	27,862	16,726	23,599	32,608
EMA, HAZMAT AND 911-People Served	372,657	369,922	369,964	375,586	371,574	375,586	375,586	375,165	375,736	375,432
<b>Human Services (SCDJFS)</b>										
Children in programs	459	349	350	336	345	391	361	400	513	438
Support Dollars Collected	\$ 52,522,495	\$ 59,059,545	\$ 59,062,636	\$ 57,776,997	\$ 59,003,972	\$ 59,960,791	\$ 61,467,540	\$ 62,453,856	\$ 63,045,023	\$ 62,856,349
Number of Cases from Reports	2,684	2,892	2,762	3,129	3,063	3,506	2,892	2,572	2,778	3,135
<i>Business Activities</i>										
<b>Sewer</b>										
Connections	48,835	49,064	48,131	47,916	47,689	47,541	47,504	47,248	46,871	46,487
Miles	748	746	743	739	735	731	730	728	728	728

Source: Stark County Departments



# STARK COUNTY, OHIO

## Capital Asset Indicators by Function

Last Ten Years

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
<i>Governmental Activities</i>										
<b>Legislative and Executive</b>										
Commissioners Buildings	22	22	21	21	21	21	20	19	19	19
<b>Public Safety</b>										
Marked Vehicles	76	74	68	68	62	75	74	71	65	67
<b>Public Works</b>										
State Roads (in miles)	251	251	251	251	251	251	251	251	251	251
County Roads (in miles)	404	406	406	406	406	407	407	407	408	408
Township Roads (in miles)	1,319	1,320	1,320	1,317	1,317	1,315	1,314	1,313	1,314	1,314
Bridges	329	329	329	329	329	333	329	329	333	333
<b>Health</b>										
SCBDD Buildings	10	12	12	12	12	12	12	12	12	13
SCBDD Buses and Vans	69	71	72	71	78	87	98	104	107	107
<i>Business Activities</i>										
<b>Sewer</b>										
Number of Lift Stations	87	80	80	79	81	85	84	82	82	82
Total Lines (in miles)	748	746	743	739	734	731	730	728	728	728
<b>Water</b>										
Total Lines (in miles)	48	46	46	46	46	46	45	45	45	45

Source: Stark County Departments

# OHIO AUDITOR OF STATE KEITH FABER



## STARK COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 8/8/2023

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](http://www.ohioauditor.gov)