



OHIO AUDITOR OF STATE  
**KEITH FABER**





**TUSCARAWAS COUNTY  
DECEMBER 31, 2019**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	1
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	3
Prepared by Management:	
Schedule of Expenditures of Federal Awards .....	7
Notes to the Schedule of Expenditures of Federal Awards.....	9
Schedule of Findings.....	11
Prepared by Management:	
Summary Schedule of Prior Audit Findings and Questioned Costs.....	13

**This page intentionally left blank.**



PO Box 828  
Athens, Ohio 45701  
(740) 594-3300 or (800) 441-1389  
SoutheastRegion@ohioauditor.gov

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

Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 6, 2020, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statements No. 84, *Fiduciary Activities* and No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* and also wherein we noted the potential financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods. Our report refers to other auditors who audited the financial statements of the Tuscarawas County Healthcare Consortium, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

***Internal Control Over Financial Reporting***

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

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

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

***Compliance and Other Matters***

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

***Purpose of this Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio

August 6, 2020



PO Box 828  
Athens, Ohio 45701  
(740) 594-3300 or (800) 441-1389  
SoutheastRegion@ohioauditor.gov

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

Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

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

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

***Management's Responsibility***

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

***Auditor's Responsibility***

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

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

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

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

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

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Tuscarawas County (the County) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 6, 2020, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statements No. 84, *Fiduciary Activities* and No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* and also wherein we noted the potential financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods. Our report refers to other auditors who audited the financial statements of the Tuscarawas County Healthcare Consortium, as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to August 6, 2020. The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is management's



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



Keith Faber  
Auditor of State  
Columbus, Ohio

September 2, 2020

**This page intentionally left blank.**

TUSCARAWAS COUNTY

Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2019

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
<i>Passed through the Ohio Department of Job and Family Services</i>			
<i>SNAP Cluster:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1819-11-5812 / G-2021-11-5999	\$444,121
<b>Total U.S. Department of Agriculture</b>			<b>444,121</b>
<b>U.S. DEPARTMENT OF DEFENSE</b>			
<i>Passed through the Ohio Department of Natural Resources</i>			
Payments to States in Lieu of Real Estate Taxes	12.112	N/A	75
<b>Total U.S. Department of Defense</b>			<b>75</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed through the Ohio Department of Development</i>			
Community Development Block Grants/States Program	14.228	B-C-17-1CT-1 B-F-17-1CT-1 B-X-17-1CT-1 B-C-19-1CT-1 B-F-19-1CT-1	103,496 18,858 284,754 7,183 649
Total Community Development Block Grants/States Program			414,940
Home Investment Partnerships Program	14.239	B-C-17-1CT-2	427,822
<b>Total U.S. Department of Housing and Urban Development</b>			<b>842,762</b>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>			
<i>Direct Program</i>			
Payment in Lieu of Taxes	15.226	N/A	2,483
<b>Total U.S. Department of the Interior</b>			<b>2,483</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<i>Passed through the Office of the Ohio Attorney General</i>			
Crime Victim Assistance Program	16.575	2019-VOCA-132134792 2020-VOCA-132925089	83,838 30,895
Total Crime Victim Assistance Program			114,733
<i>Direct Program</i>			
Bulletproof Vest Partnership Program	16.607	2017 2018	3,336 1,055
Total Bulletproof Vest Partnership Program			4,391
<b>Total U.S. Department of Justice</b>			<b>119,124</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed through the Ohio Department of Transportation</i>			
<i>Highway Planning and Construction Cluster:</i>			
Highway Planning and Construction	20.205	107181 ODOT 109183 ODOT	15,303 50,000
Total Highway Planning and Construction Cluster			65,303
<i>Passed through the Ohio Department of Public Safety</i>			
<i>Highway Safety Cluster</i>			
State & Community Highway Safety	20.600	IDEP/STEP-2019-Tusc County Sheriff-00002	6,566
National Priority Safety Programs	20.616	DDEP-2019-Tusc County Sheriff-00008	325
Total Highway Safety Cluster			6,891
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2019-Tusc County Sheriff-00002 IDEP/STEP-2020-Tusc County Sheriff-00003	2,952 4,021
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			6,973
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0531-16-01-00	7,352
<b>Total U.S. Department of Transportation</b>			<b>86,519</b>
<b>U.S. APPALACHIAN REGIONAL COMMISSION</b>			
<i>Passed through the Ohio EPA</i>			
Appalachian Area Development	23.002	OH-18671-2017	22,500
<b>Total U.S. Appalachian Regional Commission</b>			<b>22,500</b>

**TUSCARAWAS COUNTY**

**Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2019  
(Continued)**

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>			
<i>Passed through the Ohio Department of Education</i>			
<i>Special Education Cluster (IDEA):</i>			
Special Education - Grants to States (IDEA, Part B)	84.027	H027A180111 H027A190111	22,155 <u>6,737</u> 28,892
Total Special Education - Grants to States (IDEA, Part B)			<u>28,892</u>
Special Education - Preschool Grants (IDEA Preschool)	84.173	H173A180119 H173A190119	3,223 <u>2,423</u> 5,646
Total Special Education - Preschool Grants (IDEA Preschool)			<u>5,646</u>
Total Special Education Cluster (IDEA)			34,538
<b>Total U.S. Department of Education</b>			<b>34,538</b>
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>			
<i>Passed through the Ohio Secretary of State</i>			
HAVA Election Security Grants	90.404	N/A	<u>23,395</u>
<b>Total U.S. Election Assistance Commission</b>			<b>23,395</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	G-1819-11-5812 / G-2021-11-5999	57,186
<i>TANF Cluster:</i>			
Temporary Assistance for Needy Families (TANF)	93.558	G-1819-11-5812 / G-2021-11-5999	1,269,075
Child Support Enforcement	93.563	G-1819-11-5813 G-2021-11-6000	928,157 <u>244,703</u> 1,172,860
Total Child Support Enforcement			<u>1,172,860</u>
<i>CCDF Cluster:</i>			
Child Care and Development Block Grant	93.575	G-1819-11-5812 / G-2021-11-5999	71,300
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5812 / G-2021-11-5999	89,794
Foster Care Title IV-E	93.658	G-1819-11-5812 / G-2021-11-5999	1,030,946
Adoption Assistance	93.659	G-1819-11-5812 / G-2021-11-5999	370,461
Social Services Block Grant	93.667	G-1819-11-5812 / G-2021-11-5999	1,173,277
Chafee Foster Care Independence Program	93.674	G-1819-11-5812 / G-2021-11-5999	19,278
<i>Medicaid Cluster:</i>			
Medical Assistance Program	93.778	G-1819-11-5812 / G-2021-11-5999	2,209,559
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	1901OHSOSR	53,788
<i>Medicaid Cluster:</i>			
Medical Assistance Program	93.778	1905OH5ADM 2005OH5ADM	91,465 <u>34,216</u> 125,681
Total Medicaid Cluster			<u>125,681</u>
<b>Total U.S. Department of Health and Human Services</b>			<b>7,643,205</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>			
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-S01 EMC-2019-EP-00005	36,960 <u>38,966</u> 75,926
<b>Total U.S. Department of Homeland Security</b>			<b>75,926</b>
<b>Total</b>			<b><u>\$9,294,648</u></b>

*The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule*

**TUSCARAWAS COUNTY**

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

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Tuscarawas County (the County) under programs of the federal government for the year ended December 31, 2019. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

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

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

**NOTE C – INDIRECT COST RATE**

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

**NOTE D - 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 E - TRANSFERS BETWEEN PROGRAM YEARS**

Federal regulations require schools to obligate certain federal awards by June 30. However, with Ohio Department of Education's consent, schools can transfer unobligated amounts to the subsequent fiscal year's program. The Tuscarawas County Board of Developmental Disabilities transferred the following amounts from 2019 to 2020 programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amt. Transferred</u>
Special Education - Grants to States	84.027	\$ 5,052
Special Education - Preschool Grants	84.173	\$ 1,841

TUSCARAWAS COUNTY

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

**NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2019, the County made allowable transfers of \$935,007 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,269,075 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2019 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,204,082
Transfer to Social Services Block Grant	<u>(935,007)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 1,269,075</u></b>

**NOTE G - MEDICAID COST REPORT SETTLEMENTS**

During the 2019 calendar year, the Tuscarawas County Board of Developmental Disabilities received Cost Report MAC settlement payments for the 2015 and 2016 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid program (CFDA # 93.778) in the amount of \$7,227 and \$8,729 respectively. The Cost Report MAC settlement payments were for settlement of the differences between the statewide payment rate and the rates calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

**TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS**

**2 CFR § 200.515**

**DECEMBER 31, 2019**

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

<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> <ul style="list-style-type: none"> <li>• CFDA #10.561 SNAP Cluster</li> <li>• CFDA #93.558 TANF Cluster</li> <li>• CFDA #93.563 Child Support Enforcement</li> <li>• CFDA #93.667 Social Services Block Grant</li> </ul>	
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type AIB Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

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

None

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

None

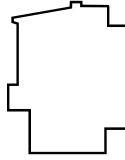
**This page intentionally left blank.**



# Auditor's Office

## Tuscarawas County

LARRY LINDBERG, Auditor  
 125 E. High Avenue  
 New Philadelphia, Ohio 44663



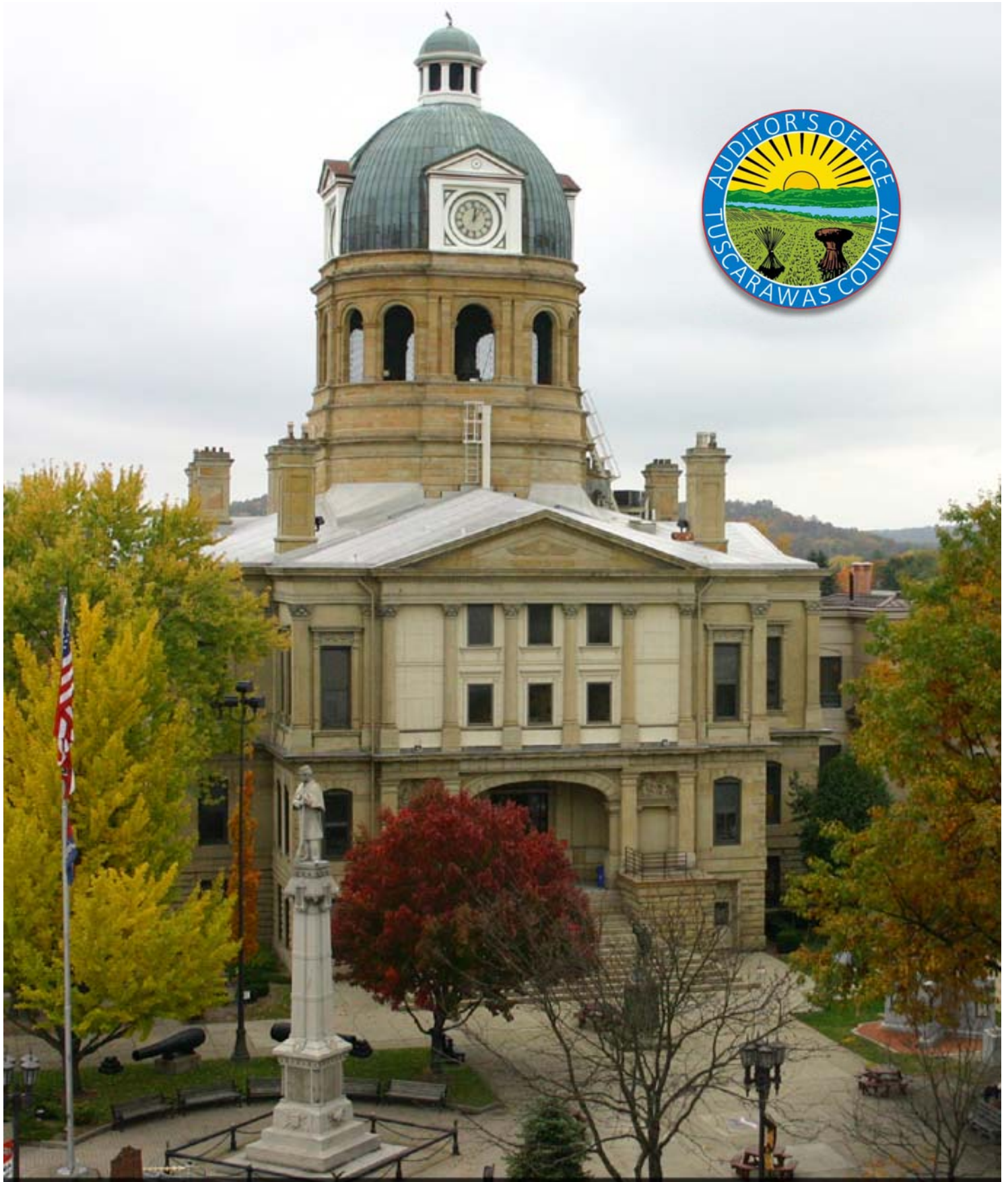
Telephone  
 (330) 365-3220  
 Fax: (330) 365-3397

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS 2 CFR 200.511(b) DECEMBER 31, 2019

Finding Number	Finding Summary	Status	Additional Information
2018-001	Ohio Rev Code 5705.40 requires appropriation amendments be through formal action of Commissioners. Two amendments were rescinded during 2018 and formal action was not taken.	Corrective Action Taken and Finding is Fully Corrected	Any appropriation modifications which require rescinding are now memorialized through formal action of Commissioners.
2018-002	45 CFR 75.305, must disburse funds from program income prior to requesting additional cash.	Corrective Action Taken and Finding is Fully Corrected	We no longer contract with Stark County for this. However, we will contact our Regional Fiscal Supervisor if we feel a ceiling excess should not be there in the future.
2018-003	45 C.F.R. § 75.403(b), costs must conform to limitations in award to be allowable under Federal awards.	Corrective Action Taken and Finding is Fully Corrected	We have corrected the invoice to charge the right allocation for the expense.

**This page intentionally left blank.**

# TUSCARAWAS COUNTY, OHIO



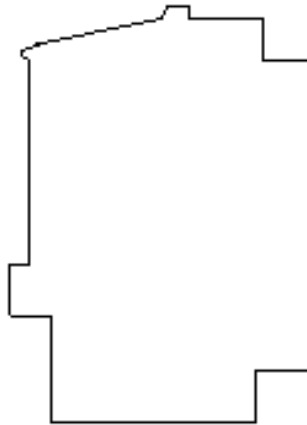
**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2019**

*(This Page Intentionally Left Blank)*

# **Tuscarawas County, Ohio**

## **Comprehensive Annual Financial Report**

For the Year Ended December 31, 2019

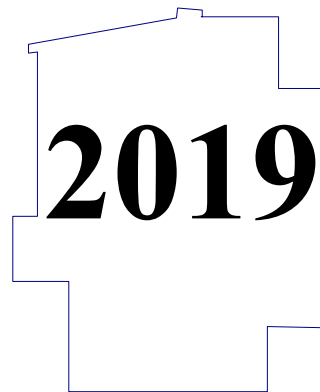


Larry Lindberg  
*Tuscarawas County Auditor*

Prepared by the Tuscarawas County Auditor's Office

*(This Page Intentionally Left Blank)*

**Tuscarawas County, Ohio  
Comprehensive Annual  
Financial Report**



**Prepared by the  
Tuscarawas County  
Auditor's Office**

**LARRY LINDBERG  
Tuscarawas County Auditor**

**I  
N  
T  
R  
O  
D  
U  
C  
T  
O  
R  
Y  
  
S  
E  
C  
T  
I  
O  
N**

*(This Page Intentionally Left Blank)*



# TABLE OF CONTENTS

<b>I. INTRODUCTORY SECTION</b>	<u>Page</u>
Table of Contents .....	i
Letter of Transmittal .....	vi
GFOA Certificate of Achievement .....	xi
Elected Officials .....	xii
Organizational Chart.....	xiii
 <b>II. FINANCIAL SECTION</b>	
Independent Auditor’s Report.....	1
Management’s Discussion and Analysis .....	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	15
Statement of Activities.....	16
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	18
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	20
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual:	
General Fund .....	22
Board of Developmental Disabilities Fund.....	23
Public Assistance Fund.....	24
Motor Vehicle License and Gas Tax Fund .....	25
911 Emergency System Sales Tax Fund.....	26
Statement of Fund Net Position – Proprietary Funds .....	27
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds .....	28
Statement of Cash Flows – Proprietary Funds.....	29
Statement of Fiduciary Net Position – Custodial Funds .....	31
Statement of Changes in Fiduciary Net Position – Custodial Funds .....	32
Notes to the Basic Financial Statements .....	33

# TABLE OF CONTENTS

(continued)

	<u>Page</u>
Required Supplementary Information:	
Schedule of the County’s Proportionate Share of the Net Pension Liability – Ohio Public Employees Retirement System – Traditional Plan .....	98
Schedule of the County’s Proportionate Share of the Net Pension Asset – Ohio Public Employees Retirement System – Combined Plan .....	100
Schedule of the County’s Proportionate Share of the Net OPEB Liability – Ohio Public Employees Retirement System – OPEB Plan.....	101
Schedule of the County’s Proportionate Share of the Net Pension Liability – State Teachers Retirement System of Ohio .....	102
Schedule of the County’s Proportionate Share of the Net OPEB Asset/Liability – State Teachers Retirement System of Ohio .....	104
Schedule of the County’s Contributions – Ohio Public Employees Retirement System.....	106
Schedule of the County’s Contributions – State Teachers Retirement System of Ohio .....	108
Notes to the Required Supplementary Information.....	110
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions .....	114
Combining Balance Sheet – Nonmajor Governmental Funds .....	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	119
Combining Balance Sheet – Nonmajor Special Revenue Funds .....	120
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds .....	122
Combining Balance Sheet – Nonmajor Capital Projects Funds .....	124
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	126
Combining Statements – Internal Service Funds:	
Fund Descriptions .....	128
Combining Statement of Fund Net Position – Internal Service Funds .....	129

# TABLE OF CONTENTS

(continued)

	<u>Page</u>
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds .....	130
Combining Statement of Cash Flows – Internal Service Funds .....	131
Combining Statement – Custodial Funds:	
Fund Descriptions .....	133
Combining Statement of Fiduciary Net Position – Custodial Funds .....	134
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds .....	136
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund .....	139
Board of Developmental Disabilities Fund .....	146
Public Assistance Fund .....	147
Motor Vehicle License and Gas Tax Fund.....	148
911 Emergency System Sales Tax Fund .....	149
Sewer District Fund.....	150
Water District Fund .....	151
Nonmajor Funds:	
Child Support Enforcement Agency Fund .....	152
County Wireless 911 Fund .....	153
Real Estate Assessment Fund.....	154
Children’s Services Fund .....	155
Dog and Kennel Fund .....	156
Delinquent Real Estate Collection Fund .....	157
Aging Fund.....	158
Smart Ohio Funding Grant Fund.....	159
Community Development Block Grant Fund.....	160
Community Economic Development Fund .....	161
Enterprise Zone Fund .....	162
Community Corrections Grant Fund .....	163
Multi-County Drug Task Force Fund.....	164
Felony Delinquent Care Fund .....	165
Sheriff Concealed Handgun License Fund.....	166
Victim Assistance Fund.....	167
Jail Diversion Fund .....	168
Sheriff’s Continued Professional Training Fund.....	169
Prosecutor’s Law Enforcement Fund .....	170
Sheriff’s Law Enforcement Fund .....	171
Department of Rehabilitation and Correction Probation Grant Fund.....	172
Indigent Drivers Alcohol Fund.....	173
Indigent Guardianship Fund .....	174
Legal Research Fund .....	175
Enforcement and Education Fund .....	176
Marriage License Special Fund .....	177
Mediation Grant Fund .....	178

# TABLE OF CONTENTS

(continued)

	<u>Page</u>
County Court Special Projects Fund .....	179
Juvenile Court Special Projects Fund.....	180
Common Pleas Special Projects Fund.....	181
Juvenile Court Title IV-E Fund.....	182
Department of Treasury Seizure of Monies Fund .....	183
Jury Administration Fund.....	184
Help America Vote Act Grant Fund.....	185
County Court Interlock Monitor Fund .....	186
Juvenile Interlock Alcohol Treatment Fund.....	187
Law Library Resource Fund.....	188
Department of Justice Seizure of Monies Fund .....	189
Targeted Community Alternative to Prison Fund .....	190
Emergency Management Agency Special Projects Fund.....	191
Hotel Lodging Tax Fund .....	192
State Infrastructure Bank Loan Guarantee Fund.....	193
County 911 Fund.....	194
Jail Operations Fund.....	195
Certificate of Title Fund.....	196
Growth Fund .....	197
Recorder's Special Fund .....	198
Southern District Probation Fund.....	199
Public Defender Commission Fund .....	200
General Obligation Bond Retirement Fund.....	201
Permanent Improvement Fund .....	202
Board of Developmental Disabilities Capital Improvements Fund.....	203
Capital Projects Fund .....	204
County Building Improvement Fund .....	205
Issue II Grants Fund .....	206
Hazardous Materials Equipment Fund .....	207
Court Computers Fund .....	208
Canal Fund .....	209
Norma Johnson Nature Preserve Fund.....	210
Commissioners Parks and Recreation Fund.....	211
Group Life Insurance Fund .....	212
Workers' Compensation Fund.....	213
<b>III. STATISTICAL SECTION</b>	
Statistical Section Description .....	S1
Net Position by Component – Last Ten Years.....	S2
Changes in Net Position – Last Ten Years .....	S4
Fund Balances, Governmental Funds – Last Ten Years .....	S8
Changes in Fund Balances, Governmental Funds – Last Ten Years .....	S10
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years .....	S12

**TABLE OF CONTENTS**  
(continued)

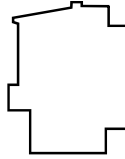
	<u>Page</u>
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years .....	S14
Property Tax Levies and Collections – Last Ten Years.....	S30
Principal Real Property Taxpayers – 2019 and 2010.....	S31
Principal Public Utilities Tangible Personal Property Taxpayers – 2019 and 2010.....	S32
Taxable Sales by Type – Last Nine Years .....	S34
Ratio of General Obligation Bonded Debt to Estimated Actual Value and Bonded Debt Per Capita – Last Ten Years.....	S37
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years.....	S38
Legal Debt Margin – Last Ten Years.....	S40
Computation of Direct and Overlapping Governmental Activities Debt – December 31, 2019.....	S42
Pledged Revenue Coverage – Sewer – Last Ten Years .....	S43
Pledged Revenue Coverage – Water – Last Ten Years .....	S44
Demographic and Economic Statistics – Last Ten Years .....	S45
Principal Employers – 2019 and 2010.....	S46
County Government Employees by Function/Activity – Last Ten Years .....	S48
Operating Indicators by Function/Activity – Last Ten Years.....	S50
Capital Asset Statistics by Function/Activity – Last Ten Years.....	S56

**This page intentionally left blank.**

# *Auditor's Office*

## *Tuscarawas County*

LARRY LINDBERG, Auditor  
125 E. High Avenue  
New Philadelphia, Ohio 44663



Telephone  
(330) 365-3220  
Fax: (330) 365-3397

August 6, 2020

To the Citizens of Tuscarawas County  
and to the Board of County Commissioners:  
Honorable Chris Abbuhl  
Honorable Al Landis  
Honorable Joe Sciarretti

We are pleased to present the 2019 Comprehensive Annual Financial Report (CAFR) for the County of Tuscarawas. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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 it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2019, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

### **PROFILE OF THE GOVERNMENT**

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The County has 40,236 housing units which are 70.5 percent owner-occupied. The largest city in Tuscarawas County is New Philadelphia with a total of 17,417 residents. New Philadelphia has 7,644 housing units which are 57.0 percent owner-occupied. The County's second largest city, with 12,755 residents, is Dover, which has 5,721 housing units which are 64.3 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,327. Uhrichsville has 2,445 housing units which are 60.0 percent owner-occupied. In 2019, the average selling price of a home in Tuscarawas County was \$137,630. The County includes 571 square miles and has a 2019 population estimate of 91,987, of which 71,014 are ages 18 or over.

The County provides its citizens with general governmental services which include welfare and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general administrative support services. The County also operates enterprise activities including sewer and water systems.

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure that 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 Tuscarawas County, this includes the Children's Services Board, the Board of Developmental Disabilities, the Human Services Department, and all other departments and activities that are directly operated by the elected County officials.

The Tuscarawas County Historical Society, the East Central Ohio Educational Service Center, the Tuscarawas County Committee on Aging, Incorporated, the Tuscarawas County Agricultural Society, the New Philadelphia Municipal Court, and Starlight Enterprises, Incorporated, are not part of the Tuscarawas County 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 accountable for any of these entities. The Tuscarawas County Healthcare Consortium is included as a component unit of the County.

## **LOCAL ECONOMY**

Tuscarawas County continues to be a mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have decreased slightly from \$14,938 in 2018 to \$14,678 in 2019. However, the lodging receipts have drastically increased since 2012 as a result of workers coming to our County during the oil and gas boom. Even though that has subsided, our lodging receipts still remain significantly high when comparing it to the 5 year average of \$3,796 between 2007 and 2011. The County imposed a 3 percent hotel/motel tax in 1980.

Agriculture contributes more than \$92 million annually to the Tuscarawas County economy, making it one of the County's largest industries. The average farm size for the 1,014 farms located in the County is 136 acres, according to statistics from The Ohio State University Extension Service. Tuscarawas County ranks 6th in the State in cattle production, 9th in hay production, and 4th in milk production.

Having been named the number two micropolitan region in the United States for economic development and industrial site development by Site Selection magazine in March of 2016, our County continues to find ways to attract new businesses and to keep those businesses that we have. By combining the administration of the Community Improvement Corporation, Economic Development and Finance Alliance, and other organizations, the Tuscarawas County Economic Development Corporation was established in 2018 to help businesses locate or expand in our County. Recognizing that we were one of a few counties that did not have a single point of contact for economic development, the purpose of the Tuscarawas County Economic Development Corporation is to be the first place business owners turn to when they want to move or expand in our County.

In 2019, one of the most anticipated businesses opened its doors in New Philadelphia. After years of waiting, Menards Mega Store was finally open for business. Larger than the one in Massillon, this 200,000 square-foot facility will employ more than 180 people with approximately 90 percent being from our County. ProVia of Sugarcreek continued to build its new 400,000 square-foot facility in Strasburg and will be adding left turn lanes on U.S. Route 250 and State Route 21 to improve flow of traffic near this new facility. Tuscarawas County and other area agencies are cooperating with ProVia to make the expansion project a success. This new multi-million dollar facility will be used to manufacture vinyl windows and serve as its primary distribution center. This project is expected to create approximately 300 jobs. The Ohio Tax Credit Authority approved a 1.292 percent, six-year Job Creation Tax Credit for Allied Machine and Engineering Corporation in Dover, which expects to create 21 full-time positions, generating \$1.3 million in new annual payroll and retaining \$22 million in existing payroll as a result of the company's expansion project in Dover.

There were also other business activities throughout the County. In June of 2019, the Village of Newcomerstown welcomed a new Taco Bell in the area. The Village of Uhrichsville saw new construction as First Federal Community Bank began work on a two-story building in their downtown. Verizon constructed a new retail cellphone center in New Philadelphia. Hawkins, Incorporated, a chemical distribution company from Minnesota, purchased a large warehouse in New Philadelphia in order to expand its business in Ohio.



One year since joining the Cleveland Clinic health system, Cleveland Clinic Union Hospital has expanded its services, its medical providers and its access. Cleveland Clinic Union Hospital has primary care locations in New Philadelphia, Dover, Newcomerstown and Sugarcreek, and they were accepting new patients. Founded originally in 1906, Cleveland Clinic Union Hospital is the single largest employer in our County and this year-long partnership helped ensure that current operations and services would continue at high levels for the citizens of Tuscarawas County.

Public and non-profit facilities in the County continued to be improved during 2019. The Kent State University Board of Trustees formalized a new 10-year agreement with Kent State – Tuscarawas. By extending this relationship for another 10 years, a high quality, affordable college education will be available to the citizens of our County. The grand opening of its new gateway entrance was held in May. With its continued growth, this new entrance will help accommodate increased traffic. The Performing Arts Center (PAC) at Kent State – Tuscarawas celebrated its 10<sup>th</sup> season in 2019. The PAC has entertained the region with memorable performances and have provided educational programming for approximately 40,000 students. Construction of a new Dover High School was near completion at the end of 2019. The new \$46.2 million three-story high school is slated to open in 2020. The residents of the City of Dover passed a 4.4 mill levy in 2016, which included a state-mandated 0.5 mill for continuing maintenance, allowing Dover High School to rebuild and expand on its current location. Buckeye Career Center increased its footprint and broke ground on a new 15,000 square-foot educational and training facility. This new building will house Natural Resources classes, Adult Education for EMS/Fire Safety, Energy Operations and Adult Education Utility Line-worker programs in 2020. Buckeye Career Center received a \$350,000 grant from the State to help with this project costing approximately \$4.1 million.

The new fire substation in the northern part of Dover is now fully operational. Costing approximately \$2.1 million, the facility houses additional firefighters to handle back-to-back emergency calls and also includes a field office for the Dover Police Department. The newly renovated County Main Public Library has been unveiled to the public. The \$5.2 million renovation included a new design and new technology for using library resources and for making group presentations. The construction on a new 12-bay aircraft hangar at Harry Clever Field in New Philadelphia was completed and ready to house planes. Whether for business or as a hobby, there is now additional space for private owners, who want to have their aircrafts based at the municipal airport. This project was financed by a \$504,000 loan from the State's Infrastructure Bank.

The County's green space received ongoing attention as well. The first steps were taken to bring the Ohio and Erie Canal Towpath Trail to the City of New Philadelphia, which would be the southern terminus of the 101-mile-long hiking and biking trail. With help from a Cooper Standard Foundation grant of \$20,000, construction of the trail can begin. Also, ODOT grant funding has been obtained for the construction of the Towpath from Zoarville to State Route 416. The Canal Dover Park project is still set to become the largest municipal park in the County. The roughly 50-acre park that stretches more than a mile along the north side of the Tuscarawas River continues to progress. In 2019, the City of Dover was awarded a \$700,000 grant from ODOT to help pay for pedestrian and bicycle pathway through a majority of the park. Throughout this project, the City of Dover has secured about \$3 million in grants to help pay for improvements at Canal Dover Park. The Riverview Boat Launch Park in New Philadelphia has become a reality. Now having two access points, canoeists and kayakers can now utilize the Tuscarawas River for recreational purposes, and the New Philadelphia Fire Department will have access for rescue purposes. Clean Ohio Grant monies in the amount \$787,000 helped pay for most of this project. Plans are still under way to enhance Southside Community Park in the City of New Philadelphia. The Tuscora Park Foundation's application for a Clean Ohio grant was approved in the amount of \$1.8 million. The enhancements include, among other things, a dog park, butterfly garden, amphitheater, concession stand and restrooms. Thanks to a Rainbow Connection grant in the amount of \$14,880, a fishing pier for visitors with mobility issues was constructed at Tuscora Park. Located on the Maloney Drive side of the park pond, this new addition can accommodate wheelchairs and can be accessed from handicap parking spaces making Tuscora Park a destination for any and all visitors. Finally, the Dover Farmers' Market celebrated its 40<sup>th</sup> season in our County. These types of markets give gardeners the ability to sell their goods locally to the citizens of our County.

New residential construction totaled \$19,971,857 for 2019. Some of the areas that accounted for this growth included the City of New Philadelphia (\$2,761,600), the Village of Sugarcreek (\$2,153,714), the City of Dover (\$2,052,543), the Township of Sugarcreek (\$2,027,543) and the Township of Mill (\$1,647,400).

In 2019, Tuscarawas County saw the highest annual average sale price in history at \$137,630, surpassing the previous highest average sale price of \$131,533 recorded in 2018, and sales continued to be at high levels. The City of New Philadelphia had 192 property transfers with the average sale price of \$128,530; the City of Dover had 162 residential property transfers with the average sale price of \$150,178, and the Uhrichsville/Dennison area had 67 property transfers with an average sale price of \$57,395. These figures are based on single parcel sales during the year. The average sale price in southern Tuscarawas County was \$111,148, and in the northern end of the County it was \$133,822. The gap continues to shrink between the two regions. Favorable interest rates continue to help promote a viable market.

While the County continues to undergo changes, the state of its economy has remained strong overall in the past decade.

## **RELEVANT FINANCIAL POLICIES**

The County Commissioners have developed a practice of establishing appropriations based upon anticipated new revenues as certified by the Budget Commission. In 2019, Commissioners dedicated one mill of the three mill permissive transfer tax to fund future County building maintenance and improvements. The Commissioners previously issued \$1.45 million in Recovery Zone Economic Development Bonds to provide needed repairs to the County Justice Center and County Administration Building.

## **MAJOR INITIATIVES**

The County actively continued to replace or improve capital assets in 2019. The Courthouse Dome Project, which included removal and replacement of the copper roofing, was completed with a cost of \$1,533,507. Unveiled in late 2018, the County Auditor's Office officially completed its new Geographic Information System (GIS) website in 2019 at a cost of \$174,847. GIS describes an information system that integrates, stores, edits, analyzes, shares and displays geographic information. This new web-based system will combine location with recorded data about that location, which will allow constituents to have a more interactive experience when viewing the County's real estate information online. The Sheriff's Office purchased a new reporting software that will allow the sharing of information across divisions. Costing \$420,047, this software will enhance continuity of services for the Sheriff's Office. Numerous other projects were completed as well out of the County's capital improvements fund including, but not limited to the following: improvements to the Justice Center Parking Lot, upgrades to the Courthouse and County Office Building security access system, and improvements to the County jail. The County unveiled internal improvements made to the County Office Building during 2019. This makeover included removing wallpaper and painting the interior of the common areas to the public.

In May 2018, the voters approved a temporary sales and use tax of 0.5 percent to pay for the County's upgrade of the county-wide radio system scheduled to be "end of life" in December 2018. With an anticipated total cost of \$11.6 million, the revenue generated allowed the County to enter into a capital lease for portable and mobile radios for all first responders in Tuscarawas County costing \$7.77 million.

The Tuscarawas County Metropolitan Sewer District provides water and sewer services in various rural areas of our County. The Dundee waterline replacement was completed in 2019 costing \$2,638,522 million. The Sandyville wastewater project also saw completion at a total cost of \$2,758,199 million. Worked continued on several projects including the McKinley Avenue waterline project and the Mineral City High Street sewer upgrade. Projects were started at the Bolivar lift station and the Dundee water boost station. Finally, steps were taken in 2019 to decommission the Sandy Valley Estates storage tank.

The County Engineer oversaw the paving of approximately 25.6 miles of County roads and the chip sealing of approximately 54 miles of County roads. In addition, 1 bridge was improved; 6 safety improvement projects were completed along with 6 landslide repair projects; 49 defective cross culverts were replaced, totaling a length of 2,600 feet; and approximately 28 miles of roadway centerline were applied.

## LONG-TERM FINANCIAL PLANNING

A voter-approved local sales tax was approved in May of 2017 for a ten year period. The tax generates 1 percent of sales tax revenue for general fund operations. While our County had one of the lower sales tax rates in the State of Ohio at 6.75 percent, this changed in 2018 with the additional sales and use tax of 0.5 percent approved by the voters. However, this additional sales and use tax is temporary, beginning in October 2018 and ending in September 2020. The sales tax generates over 50 percent of the general fund receipts.

One of the County's larger operating revenues has been the Local Government Fund (LGF), which is money distributed to subdivisions by the State of Ohio. LGF monies help support basic day-to-day governmental services that residents not only need, but expect. LGF has suffered reductions in State funding in recent years. During 2019, the County received approximately a 4 percent increase from the prior year. The County received \$942,080 in 2019, which was the highest amount since 2012.

The Commissioners previously established a budget stabilization reserve, permitted by the Ohio Revised Code. The reserve is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditures. The budget stabilization reserve is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonably protect an entity from long-term economic factors.

## AWARDS AND ACKNOWLEDGMENTS

**Awards** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2018. This was the thirty-third consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit 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. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of recognition in the area of governmental financial reporting.

**Acknowledgments** The publication of this report is a major step in professionalizing Tuscarawas County government. Preparation of this report could not have been accomplished without the effort of a number of employees of the County Auditor's Office and the various County officeholders and department heads. The County sincerely appreciates the cooperation and contribution of each individual.

A great deal of credit must go to the Local Government Services Section of the Auditor of State's Office for their guidance and support throughout this project.

Without the continued support of the Tuscarawas County Commissioners, preparation of this report would not have been possible.

Sincerely,



Larry Lindberg  
Auditor  
Tuscarawas County



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Tuscarawas County**  
**Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2018**

*Christopher P. Morrill*

Executive Director/CEO

**Tuscarawas County, Ohio**  
*Elected Officials*  
*December 31, 2019*

Board of Commissioners

Chris Abbuhl  
Al Landis  
Joe Sciarretti

Engineer

Joseph S. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Jeanne Stephen

Recorder

Lori L. Smith

Coroner

Dr. Jeffrey L. Cameron

Sheriff

Orvis Campbell

Court of Common Pleas – General

Edward Emmett O'Farrell  
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

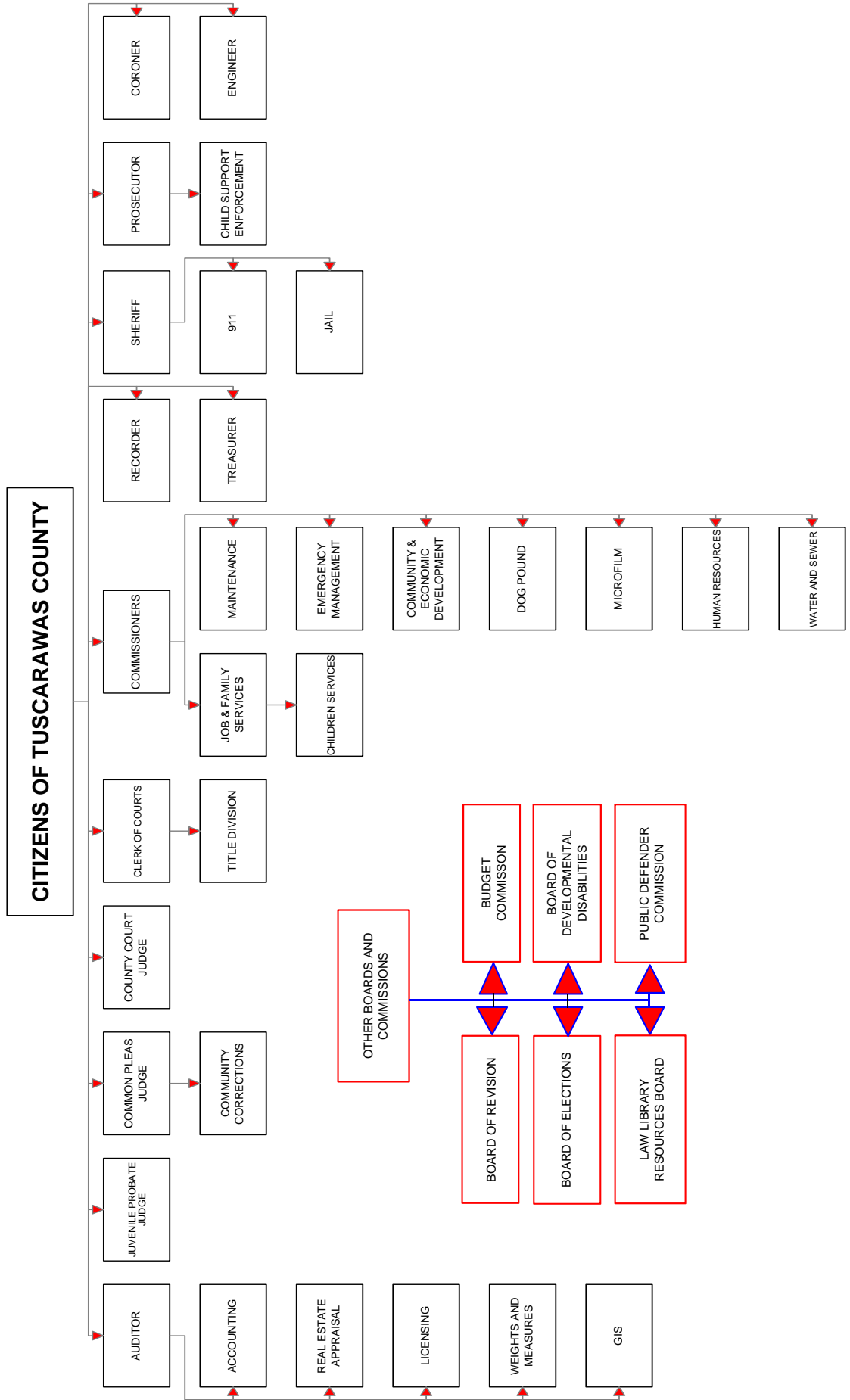
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

Nanette DeGarmo VonAllman

# TUSCARAWAS COUNTY GOVERNMENT

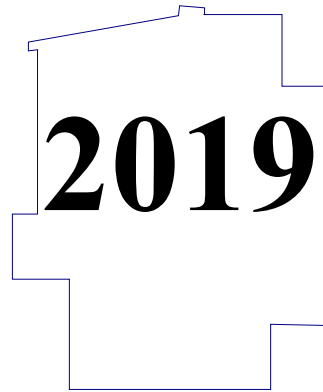


*(This Page Intentionally Left Blank)*

**This page intentionally left blank.**



**Tuscarawas County, Ohio  
Comprehensive Annual  
Financial Report**



**Prepared by the  
Tuscarawas County  
Auditor's Office**

**LARRY LINDBERG  
Tuscarawas County Auditor**

**F  
I  
N  
A  
N  
C  
I  
A  
L  
  
S  
E  
C  
T  
I  
O  
N**

*(This Page Intentionally Left Blank)*

# OHIO AUDITOR OF STATE KEITH FABER



53 Johnson Road  
The Plains, Ohio 45780-1231  
(740) 594-3300 or (800) 441-1389  
SoutheastRegion@ohioauditor.gov

## INDEPENDENT AUDITOR'S REPORT

Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

### ***Report on the Financial Statements***

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

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Tuscarawas County Healthcare Consortium, Tuscarawas County, Ohio, which represents 100 percent of the assets, net position, and revenues of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Tuscarawas County Healthcare Consortium, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

### ***Opinion***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Public Assistance, Motor Vehicle License and Gas Tax, and 911 Emergency System Sales Tax Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 3 to the financial statements, during 2019, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statements No. 84, *Fiduciary Activities* and No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. As discussed in Note 27 to the financial statements, during 2019, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. We did not modify our opinion regarding these matters.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's Discussion and Analysis* and Schedules of Net Pension and Other Post-Employment Benefit Liabilities/Assets and Pension and Other Post-Employment Benefit Contributions listed in the Table of Contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### *Supplementary and Other Information*

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

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

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

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

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

In accordance with *Government Auditing Standards*, we will also issue our report dated August 6, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

August 6, 2020

*(This Page Intentionally Left Blank)*

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*Unaudited*

---

The discussion and analysis of Tuscarawas County's (the "County") financial performance provides an overview of the County's financial activities for the year ended December 31, 2019. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**Financial Highlights**

Key financial highlights for 2019 are as follows:

- Total governmental activities net position decreased from 2018 to 2019. The decrease in governmental net position was due to increases in all primary government program expenses, which were offset by increases in property and sales taxes.
- The increase in sales tax revenues from the prior year is due to the two-year additional sales and use tax of 0.5 percent that is for the purpose of providing revenue to the County for its 911 emergency system. Since the additional sales and use tax was effective October 1, 2018, the first full year of collections was 2019.
- The significant increase in total liabilities in 2019 was primarily due to an increase in the County's net pension liability. The net pension liability represents the County's proportionate share of the unfunded benefits of the OPERS traditional plan and the STRS plan. Changes in pension assumptions affect the balance of the net pension liability.
- At the end of the current year, unassigned fund balance for the general fund was \$13,176,559, which represents 57.57 percent of total general fund expenditures for 2019.

**Overview of the Financial Statements**

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County's basic financial statements are comprised of three components: the County-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**County-Wide Financial Statements**

The County-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

**Statement of Net Position and Statement of Activities**

The statement of net position presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, except for the County's fiduciary funds, with the difference between all of the elements reported as net position. The statement of activities presents information showing how the County's net position changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies.

This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*Unaudited*

---

The change in net position is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

In the statement of net position and the statement of activities, the County is divided into three kinds of activities:

*Governmental Activities* – Most of the County's programs and services are reported here, including general government, public safety, public works, health, human services, and conservation and recreation. These services are funded primarily by taxes and intergovernmental revenues, including Federal and State grants and other shared revenues.

*Business-Type Activities* – These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's water and sewer districts are reported here.

*Component Unit* – The County's financial statements include financial data of the Tuscarawas County Healthcare Consortium. This component unit is described in the notes to the financial statements. The component unit is legally separate and may buy, sell, lease, and mortgage property in its own name and can sue or be sued in its own name.

## **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other State and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds.

Based on the restriction on the use of monies, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the general fund, board of developmental disabilities fund, public assistance fund, the motor vehicle license and gas tax fund, and the 911 emergency system sales tax fund.

*Governmental Funds* – Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.



**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*Unaudited*

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

*Proprietary Funds* – The County has two types of proprietary funds, enterprise and internal service. The enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the water and sewer district operations. The County uses the internal service funds to account for the group life insurance and workers' compensation operations.

*Fiduciary Funds* – The County has one type of fiduciary funds – custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health, the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties, and other districts and entities; for various taxes, assessments, fines, fees, and other receipts collected for the benefit of and distributed to other governments, organizations, or individuals; for State shared resources received from the State and distributed to other local governments. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs.

*Notes to the Financial Statements* – The notes provide additional information that is essential to a full understanding of the data provided on the government-wide and fund financial statements.

*Other Information* – In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2019 compared to 2018:

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	Restated 2018	2019	2018 *	2019	Restated 2018 *
<b>Assets</b>						
Current and Other Assets	\$68,499,702	\$67,521,574	\$1,443,489	\$1,554,498	\$69,943,191	\$69,076,072
Net Pension Asset	97,157	117,706	4,179	5,063	101,336	122,769
Net OPEB Asset	42,669	42,630	0	0	42,669	42,630
Capital Assets, Net	78,157,182	78,751,227	33,952,241	34,688,501	112,109,423	113,439,728
<i>Total Assets</i>	<u>146,796,710</u>	<u>146,433,137</u>	<u>35,399,909</u>	<u>36,248,062</u>	<u>182,196,619</u>	<u>182,681,199</u>
<b>Deferred Outflows of Resources</b>						
Pension	12,822,265	5,967,120	546,639	248,462	13,368,904	6,212,090
OPEB	1,716,804	1,184,357	73,636	50,833	1,790,440	1,235,190
<i>Total Deferred Outflows of Resources</i>	<u>\$14,539,069</u>	<u>\$7,151,477</u>	<u>\$620,275</u>	<u>\$299,295</u>	<u>\$15,159,344</u>	<u>\$7,447,280</u>

(continued)

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*Unaudited*

Table 1  
 Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2019	Restated 2018	2019	2018 *	2019	Restated 2018 *
<b>Liabilities</b>						
Current and Other Liabilities	\$3,477,530	\$2,895,927	\$190,592	\$515,275	\$3,668,122	\$3,411,202
Long-Term Liabilities:						
Due Within One Year	1,341,067	2,298,921	404,958	568,183	1,746,025	2,867,104
Due in More than One Year:						
Net Pension Liability	42,308,243	24,069,696	1,795,205	1,010,167	44,103,448	25,079,863
Net OPEB Liability	19,278,393	15,789,965	829,179	679,139	20,107,572	16,469,104
Other Amounts	1,577,044	9,012,878	10,592,733	10,615,113	12,169,777	19,627,991
<i>Total Liabilities</i>	<u>67,982,277</u>	<u>54,067,387</u>	<u>13,812,667</u>	<u>13,387,877</u>	<u>81,794,944</u>	<u>67,455,264</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	12,069,334	10,984,446	0	0	12,069,334	10,984,446
Pension	870,678	6,056,665	32,410	257,802	903,088	6,310,975
OPEB	224,855	1,463,095	7,014	59,721	231,869	1,522,816
<i>Total Deferred Inflows of Resources</i>	<u>13,164,867</u>	<u>18,504,206</u>	<u>39,424</u>	<u>317,523</u>	<u>13,204,291</u>	<u>18,818,237</u>
<b>Net Position</b>						
Net Investment in Capital Assets	77,407,098	69,495,255	23,147,475	23,551,004	100,554,573	93,046,259
Restricted	28,130,959	29,435,892	348,529	321,473	28,479,488	29,757,365
Unrestricted (Deficit)	(25,349,422)	(17,918,126)	(1,327,911)	(1,030,520)	(26,677,333)	(18,948,646)
<i>Total Net Position</i>	<u>\$80,188,635</u>	<u>\$81,013,021</u>	<u>\$22,168,093</u>	<u>\$22,841,957</u>	<u>\$102,356,728</u>	<u>\$103,854,978</u>

\*After deferred inflows and deferred outflows related to the change in internal proportionate share of pension-related items have been eliminated.

The net pension liability is the largest single liability reported by the County at December 31, 2019. 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 pension 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 this liability. 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.

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

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*Unaudited*

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. Although the County's total net position decreased from the prior fiscal year, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources as of December 31, 2019. By far, the largest portion of the County's net position represents capital assets (e.g., land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, and sewer/water lines) less any related debt used to acquire those assets that is still outstanding. 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 the capital assets themselves cannot be used to liquidate these liabilities.

At December 31, 2019, the portion of the County's net position that is unrestricted and which may be used to meet the County's ongoing obligations to citizens and creditors was a deficit balance. The remaining balance represents resources that are subject to restrictions on how they can be used.

Total governmental activities net position decreased from 2018 to 2019. The decrease in governmental net position was due to increases in all primary government program expenses, offset by increases in property and sales taxes. The increases in primary government program expenses were primarily due to the increase in pension expense related to the net pension liability.

The significant increase in total liabilities in 2019 was primarily due to an increase in the County's net pension liability. The net pension liability represents the County's proportionate share of the unfunded benefits of the OPERS traditional plan and the STRS plan. As indicated previously, changes in pension assumptions affect the balance of the net pension liability.

Total business-type activities net position also decreased during 2019 primarily due to the special item for a loss on the transfer of operations, as well as a decrease in capital contributions for the sewer district.

Table 2 shows the changes in net position for 2019 compared to 2018.

Table 2  
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	Restated 2018	2019	2018	2019	Restated 2018
<b>Revenues</b>						
Program Revenues:						
Charges for Services and Sales	\$6,951,208	\$6,699,504	\$3,896,660	\$3,659,823	\$10,847,868	\$10,359,327
Operating Grants, Contributions and Interest	23,366,150	22,687,499	0	0	23,366,150	22,687,499
Capital Grants and Contributions	1,042,085	1,666,023	626,741	1,173,049	1,668,826	2,839,072
<b>Total Program Revenues</b>	<b>31,359,443</b>	<b>31,053,026</b>	<b>4,523,401</b>	<b>4,832,872</b>	<b>35,882,844</b>	<b>35,885,898</b>
General Revenues:						
Property Taxes	12,360,346	11,721,002	0	0	12,360,346	11,721,002
Sales Taxes	20,466,597	14,705,073	0	0	20,466,597	14,705,073
Lodging Taxes	519,852	494,913	0	0	519,852	494,913
Grants and Entitlements	2,555,603	2,612,317	0	0	2,555,603	2,612,317
Gain on Sale of Capital Assets	0	0	4,005	0	4,005	0
Investment Earnings	1,449,777	1,043,432	0	0	1,449,777	1,043,432
Other	786,767	1,195,563	31,279	27,911	818,046	1,223,474
<b>Total General Revenues</b>	<b>38,138,942</b>	<b>31,772,300</b>	<b>35,284</b>	<b>27,911</b>	<b>38,174,226</b>	<b>31,800,211</b>
<b>Total Revenues</b>	<b>\$69,498,385</b>	<b>\$62,825,326</b>	<b>\$4,558,685</b>	<b>\$4,860,783</b>	<b>\$74,057,070</b>	<b>\$67,686,109</b>

(continued)

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*Unaudited*

Table 2  
Changes in Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2019	Restated 2018	2019	2018	2019	Restated 2018
<b>Program Expenses</b>						
Governmental Activities:						
General Government:						
Legislative and Executive:						
Primary Government	\$9,117,757	\$8,074,458	\$0	\$0	\$9,117,757	\$8,074,458
External Portion	16,690	53,092	0	0	16,690	53,092
Intergovernmental	553,915	545,146	0	0	553,915	545,146
Judicial	6,923,010	5,798,126	0	0	6,923,010	5,798,126
Public Safety:						
Primary Government	13,092,284	11,847,955	0	0	13,092,284	11,847,955
Intergovernmental	996,492	968,364	0	0	996,492	968,364
Public Works:						
Primary Government	8,741,074	7,769,217	0	0	8,741,074	7,769,217
Intergovernmental	518,201	312,804	0	0	518,201	312,804
Health:						
Primary Government	10,335,452	9,132,218	0	0	10,335,452	9,132,218
Intergovernmental	913,655	885,213	0	0	913,655	885,213
Human Services:						
Primary Government	18,198,829	16,706,957	0	0	18,198,829	16,706,957
Intergovernmental	5,000	5,000	0	0	5,000	5,000
Conservation and Recreation	478,302	426,491	0	0	478,302	426,491
Debt Service:						
Interest and Fiscal Charges	390,198	332,696	0	0	390,198	332,696
Sewer	0	0	2,669,763	2,863,567	2,669,763	2,863,567
Water	0	0	1,531,070	1,305,285	1,531,070	1,305,285
<b>Total Expenses</b>	<b>70,280,859</b>	<b>62,857,737</b>	<b>4,200,833</b>	<b>4,168,852</b>	<b>74,481,692</b>	<b>67,026,589</b>
Increase (Decrease) in Net Position						
Before Special Item and Transfers	(782,474)	(32,411)	357,852	691,931	(424,622)	659,520
Special Item	0	0	(1,073,628)	0	(1,073,628)	0
Transfers	(41,912)	0	41,912	0	0	0
<b>Change in Net Position</b>	<b>(824,386)</b>	<b>(32,411)</b>	<b>(673,864)</b>	<b>691,931</b>	<b>(1,498,250)</b>	<b>659,520</b>
Net Position Beginning of Year - Restated (See Note 3)	81,013,021	81,045,432	22,841,957	22,150,026	103,854,978	103,195,458
<b>Net Position End of Year</b>	<b>\$80,188,635</b>	<b>\$81,013,021</b>	<b>\$22,168,093</b>	<b>\$22,841,957</b>	<b>\$102,356,728</b>	<b>\$103,854,978</b>

**Governmental Activities**

Operating grants, contributions and interest represented the largest program revenue, and the major recipients of this program revenue were human services, public works, health, and public safety.

The County's direct charges to users of governmental services made up a smaller portion of program revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions, and licenses and permits, and other miscellaneous fees.

Property tax revenues account for a significant portion of general revenues for governmental activities. Property tax revenues increased from the prior year due to increases in assessed values within the County.

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*Unaudited*

---

The County's sales tax is a major revenue component and is the largest of the general revenues. The increase in sales tax revenues from the prior year is due to the two-year additional sales and use tax of 0.5 percent that is for the purpose of providing revenue to the County for its 911 emergency system. Since the additional sales and use tax was effective October 1, 2018, the first full year of collections was 2019.

The human services – primary government program represents the largest program expense for governmental activities in 2019. Human services – primary government, which includes the department of job and family services, the child support enforcement agency, children services, and senior citizen programs, had an increase in expenses from 2018 to 2019 mainly due to an increase in pension expense related to the net pension liability.

The next largest program was public safety – primary government. This program, which includes the operation of the Sheriff's Department, increased from 2018 to 2019 primarily due to an increase in pension expense.

The next largest program was health – primary government. This program, which includes the board of developmental disabilities and the dog and kennel money, increased from the prior year due to increases in pension and OPEB expenses, as well as increases in personal services and contractual services.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, also increased from the prior year mostly due to the increase in pension expense.

Public works – primary government, which primarily includes road and bridge repair and maintenance, as well as community development programs, increased from 2018 to 2019 mainly due to an increase in road repairs and maintenance.

Program revenues are used to fund a portion of the expenses of the County. The remaining expenses are funded by general revenues primarily consisting of property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive – primary government, judicial, public safety – primary government, public works – primary government, public works – intergovernmental, health – primary government, and human services – primary government expenses are funded by program revenues.

### **Business-Type Activities**

The net position of business-type activities decreased during 2019. The decrease was primarily due to the special item for the transfer of operations, as well as a decrease in capital contributions for the sewer district, despite a smaller increase in capital contributions for the water district. The special item was reported for a loss on the transfer of the Lowden, Parral and Renner/Ridgewood/Willow Glens sewer collection system assets and customers, as well as the Ridgewood water system assets and customers, to the City of Dover to operate and maintain. Major revenue sources also included charges for services.

### **Financial Analysis of County Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

*Governmental Funds* – The focus of the County's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*Unaudited*

---

The County's governmental funds saw a decrease in fund balance from the prior year due to an increase in expenditures, even though there was also an increase in revenues such as sales taxes, intergovernmental, property taxes and interest. All expenditures except for public safety and capital outlay saw increases from the prior year, with the most significant increase being expenditures for principal retirement due to the early repayment of a capital lease.

The general fund is the primary operating fund of the County. At the end of 2019, unassigned fund balance was \$13,176,559, while total fund balance was \$17,774,260. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 57.57 percent of total general fund expenditures, while total fund balance represents 77.65 percent of that same amount. The fund balance of the County's general fund increased during 2019 due to the increase in revenues, despite increases in expenditures and transfers out. Revenues increased over the prior year due to increases in intergovernmental and sales taxes revenues.

The board of developmental disabilities fund had a decrease in fund balance during 2019 due to an increase in expenditures, partly offset by an increase in revenues. The total fund balance represents 172.79 percent of total expenditures.

The public assistance fund had a decrease during 2019, pushing the fund into a deeper deficit at the end of 2019, due to a decrease in revenues and an increase in expenditures related to personal services.

The motor vehicle license and gas tax fund had an increase in fund balance for 2019 primarily due to the increase in revenues, mainly state shared gasoline taxes, which offset the larger increase in expenditures primarily related to contractual services. The total fund balance represents 65.47 percent of the total fund expenditures.

The 911 emergency system sales tax fund had a decrease during 2019 which resulted in a fund deficit at year end. The deficit was caused by the early repayment of the capital lease for portable and mobile radios, despite the significant increase in sales taxes revenue with the first full year of collection in 2019. In order to fully repay the capital lease in 2019, the general fund provided an advance of \$2.2 million to the 911 emergency system sales tax fund.

*Enterprise Funds* – The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position for the sewer district fund decreased during 2019 due to the special item for the loss on transfer of operations and a decrease in capital contributions.

Total net position for the water district fund increased slightly during 2019, with increases in operating revenues and capital contributions offsetting increases in operating expenses and the special item for the loss on transfer of operations. The increase in water district fund operating expenses was mainly due to an increase in personal services related to pension expense, as well as an increase in depreciation expense.

### **Budgetary Highlights**

By State statute, the Board of County Commissioners adopts the annual operating budget for the County in January. For the general fund, final budgeted revenues were lower than actual revenue collections. The majority of this difference was due to higher than expected property taxes, intergovernmental, and charges for services revenues. Actual expenditures were less than final budgeted appropriations due to the County spending less on all expenditure categories, primarily legislative and executive and human services.

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*Unaudited*

---

As a result of improved investment opportunities locally, the Board of Developmental Disabilities withdrew \$1,211,801 of matured investment held by the Mid-Eastern Ohio Regional Council (MEORC) to invest locally. These amounts on deposit with a fiscal agent are not included with the budgeted amounts. Thus, bringing these dollars back to invest locally contributed a significant portion of other revenues in the board of developmental disabilities fund for 2019 and was the primary cause for the increase in final budgeted other revenue over original budgeted other revenue.

### **Capital Assets and Debt Administration**

*Capital Assets* – The County's capital assets (net of accumulated depreciation) for governmental activities and business-type activities decreased from the prior year. This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, and sewer/water lines.

Major capital asset additions during 2019 included Sheriff/911 call taking and office records software projects, road construction projects, bridge projects, building improvement projects, and water and sewer system improvements.

Reductions in capital assets for business-type activities included the transfer of the Lowden, Parral and Renner/Ridgewood/Willow Glens sewer collection system assets, as well as the Ridgewood water system assets, to the City of Dover to operate and maintain.

See Note 10 for additional information on capital assets.

*Long-Term Debt* – At December 31, 2019, the County had outstanding debt in the form of County building improvement general obligation bonds and a capital lease for governmental activities and USDA revenue bonds, USDA general obligation bonds, OPWC and OWDA loans, and capital leases for business-type activities. On June 13, 2019, the County paid off the remainder of the courthouse improvement bond anticipation note, which was originally scheduled to mature in 2025. The early repayment will save the County \$37,463 in debt service costs. In 2019, the County received additional proceeds from OPWC and OWDA loans primarily for the Wilkshire Hills wastewater treatment plant project, the Zoarville water transmission line, and the Sandyville-East Sparta upgrade. The County's overall debt margin was \$47,129,425 at December 31, 2019.

In addition to the long-term debt, the County's long-term obligations include, net pension liability, net OPEB liability, compensated absences, and claims. Additional information on the County's long-term debt can be found in Note 12 of this report.

### **Economic Factors**

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the County bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2019, the Visitors Bureau received \$476,194. According to Tourism Economics Research Firm, (latest information available, 2017) visitors to Tuscarawas County spent \$410.5 million and were responsible for funding 3,560 jobs, which is approximately 11.4 percent of the County's labor force. Travel and Tourism wages in the County totaled \$71.3 million.

**Tuscarawas County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2019*  
*Unaudited*

---

**Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Larry Lindberg, Tuscarawas County Auditor, Tuscarawas County Office Building, 125 East High Avenue, New Philadelphia, Ohio 44663 or by e-mail at [lindberg@co.tuscarawas.oh.us](mailto:lindberg@co.tuscarawas.oh.us).



**Tuscarawas County, Ohio**  
*Statement of Net Position*  
*December 31, 2019*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Tuscarawas County Healthcare Consortium
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$36,106,712	\$1,304,791	\$37,411,503	\$1,112,872
Cash and Cash Equivalents				
In Segregated Accounts	207,195	99,045	306,240	0
With Fiscal Agents	1,774,497	0	1,774,497	0
Materials and Supplies Inventory	1,503,021	40,976	1,543,997	0
Accrued Interest Receivable	18,309	0	18,309	0
Accounts Receivable	101,616	762,766	864,382	78,161
Internal Balances	776,652	(776,652)	0	0
Intergovernmental Receivable	6,808,368	0	6,808,368	0
Prepaid Items	1,660,339	12,563	1,672,902	0
Sales Tax Receivable	5,268,378	0	5,268,378	0
Property Taxes Receivable	12,497,743	0	12,497,743	0
Special Assessments Receivable	138,969	0	138,969	0
Loans Receivable	1,637,903	0	1,637,903	0
Net Pension Asset (See Note 23)	97,157	4,179	101,336	0
Net OPEB Asset (See Note 24)	42,669	0	42,669	0
Nondepreciable Capital Assets	1,418,533	1,430,593	2,849,126	0
Depreciable Capital Assets, Net	76,738,649	32,521,648	109,260,297	0
<i>Total Assets</i>	<u>146,796,710</u>	<u>35,399,909</u>	<u>182,196,619</u>	<u>1,191,033</u>
<b>Deferred Outflows of Resources</b>				
Pension	12,822,265	546,639	13,368,904	0
OPEB	1,716,804	73,636	1,790,440	0
<i>Total Deferred Outflows of Resources</i>	<u>14,539,069</u>	<u>620,275</u>	<u>15,159,344</u>	<u>0</u>
<b>Liabilities</b>				
Accounts Payable	795,814	53,377	849,191	5,498
Accrued Wages	622,360	24,906	647,266	0
Contracts Payable	239,621	0	239,621	0
Intergovernmental Payable	659,616	45,363	704,979	0
Payroll Withholdings Payable	1,099	0	1,099	0
Deposits Held Payable	138,969	0	138,969	0
Accrued Interest Payable	3,159	66,946	70,105	0
Unearned Revenue	1,016,892	0	1,016,892	122,334
Claims Payable	0	0	0	1,295,214
Long-Term Liabilities:				
Due Within One Year	1,341,067	404,958	1,746,025	0
Due in More Than One Year:				
Net Pension Liability (See Note 23)	42,308,243	1,795,205	44,103,448	0
Net OPEB Liability (See Note 24)	19,278,393	829,179	20,107,572	0
Other Amounts	1,577,044	10,592,733	12,169,777	0
<i>Total Liabilities</i>	<u>67,982,277</u>	<u>13,812,667</u>	<u>81,794,944</u>	<u>1,423,046</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	12,069,334	0	12,069,334	0
Pension	870,678	32,410	903,088	0
OPEB	224,855	7,014	231,869	0
<i>Total Deferred Inflows of Resources</i>	<u>13,164,867</u>	<u>39,424</u>	<u>13,204,291</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	77,407,098	23,147,475	100,554,573	0
Restricted for:				
Capital Projects	370,441	0	370,441	0
Debt Service	0	348,529	348,529	0
Developmental Disabilities Board	15,710,089	0	15,710,089	0
Road and Bridge Repair and Maintenance	6,476,124	0	6,476,124	0
Real Estate Assessment	2,541,664	0	2,541,664	0
Child Support Enforcement	582,002	0	582,002	0
Community Corrections	330,872	0	330,872	0
Court Special Projects	221,145	0	221,145	0
Children's Services	254,372	0	254,372	0
Enforcement Services	180,151	0	180,151	0
Wireless 911 Operations	137,013	0	137,013	0
Law Library Resources	179,000	0	179,000	0
Delinquent Real Estate Tax Collection	147,215	0	147,215	0
Other Purposes	869,350	0	869,350	0
Unclaimed Monies	131,521	0	131,521	0
Unrestricted (Deficit)	(25,349,422)	(1,327,911)	(26,677,333)	(232,013)
<i>Total Net Position</i>	<u>\$80,188,635</u>	<u>\$22,168,093</u>	<u>\$102,356,728</u>	<u>(\$232,013)</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2019

	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 - Primary Government	\$9,117,757	\$4,001,241	\$712,897	\$0
Legislative and Executive - External Portion	16,690	23,397	0	0
Legislative and Executive - Intergovernmental	553,915	0	0	0
Judicial	6,923,010	1,222,031	351,207	0
Public Safety - Primary Government	13,092,284	583,072	1,095,727	237,915
Public Safety - Intergovernmental	996,492	0	0	0
Public Works - Primary Government	8,741,074	357,662	6,689,148	794,170
Public Works - Intergovernmental	518,201	0	476,505	0
Health - Primary Government	10,335,452	413,286	3,021,043	0
Health - Intergovernmental	913,655	0	103,574	0
Human Services - Primary Government	18,198,829	348,456	10,916,049	0
Human Services - Intergovernmental	5,000	0	0	0
Conservation and Recreation	478,302	2,063	0	10,000
Interest and Fiscal Charges	390,198	0	0	0
<i>Total Governmental Activities</i>	<u>70,280,859</u>	<u>6,951,208</u>	<u>23,366,150</u>	<u>1,042,085</u>
<b>Business-Type Activities</b>				
Sewer District	2,669,763	2,375,925	0	359,092
Water District	1,531,070	1,520,735	0	267,649
<i>Total Business-Type Activities</i>	<u>4,200,833</u>	<u>3,896,660</u>	<u>0</u>	<u>626,741</u>
Total - Primary Government	<u>\$74,481,692</u>	<u>\$10,847,868</u>	<u>\$23,366,150</u>	<u>\$1,668,826</u>
<b>Component Unit</b>				
Tuscarawas County Healthcare Consortium	<u>\$7,801,654</u>	<u>\$7,752,799</u>	<u>\$0</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:  
General Purposes  
Developmental Disabilities Board  
Aging  
Community Mental Health  
Sales Taxes Levied for:  
General Purposes  
911 Emergency System  
Lodging Taxes Levied for:  
General Purposes  
Convention and Visitor's Bureau  
Grants and Entitlements not Restricted to Specific Programs  
Gain on Sale of Capital Assets  
Investment Earnings  
Other

*Total General Revenues*

Special Item - Transfer of Sewer and Water Operations  
Transfers

*Total General Revenues, Special Item and Transfers*

Change in Net Position

*Net Position Beginning of Year - Restated (See Note 3)*

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Tuscarawas County Healthcare Consortium
(\$4,403,619)	\$0	(\$4,403,619)	\$0
6,707	0	6,707	0
(553,915)	0	(553,915)	0
(5,349,772)	0	(5,349,772)	0
(11,175,570)	0	(11,175,570)	0
(996,492)	0	(996,492)	0
(900,094)	0	(900,094)	0
(41,696)	0	(41,696)	0
(6,901,123)	0	(6,901,123)	0
(810,081)	0	(810,081)	0
(6,934,324)	0	(6,934,324)	0
(5,000)	0	(5,000)	0
(466,239)	0	(466,239)	0
(390,198)	0	(390,198)	0
(38,921,416)	0	(38,921,416)	0
0	65,254	65,254	0
0	257,314	257,314	0
0	322,568	322,568	0
(38,921,416)	322,568	(38,598,848)	0
0	0	0	(48,855)
4,843,276	0	4,843,276	0
5,250,944	0	5,250,944	0
1,457,921	0	1,457,921	0
808,205	0	808,205	0
13,698,783	0	13,698,783	0
6,767,814	0	6,767,814	0
15,568	0	15,568	0
504,284	0	504,284	0
2,555,603	0	2,555,603	0
0	4,005	4,005	0
1,449,777	0	1,449,777	0
786,767	31,279	818,046	89,567
38,138,942	35,284	38,174,226	89,567
0	(1,073,628)	(1,073,628)	0
(41,912)	41,912	0	0
38,097,030	(996,432)	37,100,598	89,567
(824,386)	(673,864)	(1,498,250)	40,712
81,013,021	22,841,957	103,854,978	(272,725)
<u>\$80,188,635</u>	<u>\$22,168,093</u>	<u>\$102,356,728</u>	<u>(\$232,013)</u>

**Tuscarawas County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2019*

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	911 Emergency System Sales Tax
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$12,119,861	\$12,999,960	\$107,654	\$2,422,080	\$314,425
Cash and Cash Equivalents					
In Segregated Accounts	60,451	10,800	14,831	2,143	0
With Fiscal Agents	0	1,774,497	0	0	0
Materials and Supplies Inventory	203,552	18,234	5,794	1,269,026	0
Accrued Interest Receivable	18,309	0	0	0	0
Accounts Receivable	24,691	1,413	0	16,437	0
Interfund Receivable	3,570,818	10,226	141	298	0
Intergovernmental Receivable	1,619,914	457,634	367,159	3,066,264	0
Prepaid Items	469,020	796,156	6,751	4,777	34,088
Sales Taxes Receivable	3,502,385	0	0	0	1,765,993
Special Assessment Receivable	0	0	0	0	0
Property Taxes Receivable	4,490,778	5,584,367	0	0	0
Loans Receivable	342,036	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	131,521	0	0	0	0
<i>Total Assets</i>	<u>\$26,553,336</u>	<u>\$21,653,287</u>	<u>\$502,330</u>	<u>\$6,781,025</u>	<u>\$2,114,506</u>
<b>Liabilities</b>					
Accounts Payable	\$176,278	\$121,030	\$85,253	\$102,367	\$0
Accrued Wages	343,012	67,482	116,597	38,616	0
Contracts Payable	0	0	208,844	0	0
Intergovernmental Payable	231,364	240,368	65,942	22,030	0
Payroll Withholdings Payable	1,099	0	0	0	0
Deposits Held Payable	0	0	0	0	0
Unearned Revenue	0	0	902,557	0	0
Interfund Payable	10,152	3,456	33,496	1,191	2,200,000
<i>Total Liabilities</i>	<u>761,905</u>	<u>432,336</u>	<u>1,412,689</u>	<u>164,204</u>	<u>2,200,000</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	4,340,702	5,382,909	0	0	0
Unavailable Revenue	3,676,469	581,297	0	2,520,496	1,193,813
<i>Total Deferred Inflows of Resources</i>	<u>8,017,171</u>	<u>5,964,206</u>	<u>0</u>	<u>2,520,496</u>	<u>1,193,813</u>
<b>Fund Balances</b>					
Nonspendable	2,078,896	814,390	12,545	1,273,803	34,088
Restricted	0	14,442,355	0	2,822,522	0
Committed	1,591,693	0	0	0	0
Assigned	927,112	0	0	0	0
Unassigned (Deficit)	13,176,559	0	(922,904)	0	(1,313,395)
<i>Total Fund Balance (Deficit)</i>	<u>17,774,260</u>	<u>15,256,745</u>	<u>(910,359)</u>	<u>4,096,325</u>	<u>(1,279,307)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$26,553,336</u>	<u>\$21,653,287</u>	<u>\$502,330</u>	<u>\$6,781,025</u>	<u>\$2,114,506</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
December 31, 2019*

Other Governmental Funds	Total Governmental Funds		
		<b>Total Governmental Funds Balances</b>	<b>\$43,033,010</b>
		<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
\$7,503,060	\$35,467,040	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	78,157,182
118,970	207,195		
0	1,774,497		
6,415	1,503,021		
0	18,309		
59,075	101,616		
332,695	3,914,178		
1,291,068	6,802,039		
144,482	1,455,274		
0	5,268,378		
138,969	138,969		
2,422,598	12,497,743		
1,295,867	1,637,903		
0	131,521		
<u>\$13,313,199</u>	<u>\$70,917,683</u>		
		Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds:	
		Delinquent Property Taxes	420,058
		Sales Taxes	3,546,752
		Special Assessments	138,969
		Intergovernmental	4,951,912
		Charges for Services	159,893
		Other	18,692
		<u>Total</u>	<u>9,236,276</u>
		In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(3,159)
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
\$310,886	\$795,814	General Obligation Bonds	(717,865)
56,252	621,959	Compensated Absences	(2,069,889)
30,777	239,621	Claims	(130,357)
59,265	618,969	<u>Total</u>	<u>(2,918,111)</u>
0	1,099		
138,969	138,969		
114,335	1,016,892		
897,445	3,145,740		
<u>1,607,929</u>	<u>6,579,063</u>		
		Internal service funds are used by management to charge the costs of group life insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position:	
		Net Position	565,954
		Internal Balance	(9,600)
		Claims	130,357
		<u>Total</u>	<u>686,711</u>
2,345,723	12,069,334		
1,264,201	9,236,276		
<u>3,609,924</u>	<u>21,305,610</u>		
		The net pension/OPEB asset and net pension/OPEB liability are not due and payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds:	
		Net Pension Asset	97,157
		Net OPEB Asset	42,669
150,897	4,364,619	Deferred Outflows - Pension	12,822,265
4,904,664	22,169,541	Deferred Outflows - OPEB	1,716,804
1,697	1,593,390	Net Pension Liability	(42,308,243)
3,585,075	4,512,187	Net OPEB Liability	(19,278,393)
(546,987)	10,393,273	Deferred Inflows - Pension	(870,678)
		Deferred Inflows - OPEB	(224,855)
8,095,346	43,033,010	<u>Total</u>	<u>(48,003,274)</u>
<u>\$13,313,199</u>	<u>\$70,917,683</u>		
		<i>Net Position of Governmental Activities</i>	<u><u>\$80,188,635</u></u>

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2019*

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	911 Emergency System Sales Tax
<b>Revenues</b>					
Property Taxes	\$4,841,250	\$5,260,220	\$0	\$0	\$0
Sales Taxes	13,690,040	0	0	0	6,722,260
Lodging Taxes	15,568	0	0	0	0
Intergovernmental	4,532,455	2,997,933	6,848,058	6,018,292	0
Interest	1,345,941	46,895	21	56,941	0
Licenses and Permits	8,826	0	0	0	0
Fines and Forfeitures	194,498	0	0	55,010	0
Rentals	77,816	90,444	0	0	0
Charges for Services	3,220,592	35,680	0	282,691	0
Contributions and Donations	700	7,087	404	0	0
Other	289,417	149,038	41,483	120,884	0
<i>Total Revenues</i>	<u>28,217,103</u>	<u>8,587,297</u>	<u>6,889,966</u>	<u>6,533,818</u>	<u>6,722,260</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	6,352,917	0	0	0	0
Judicial	5,015,628	0	0	0	0
Public Safety	8,779,790	0	0	0	267,337
Public Works	315,672	0	0	6,256,808	0
Health	211,665	8,829,515	0	0	0
Human Services	657,359	0	7,510,004	0	0
Conservation and Recreation	475,658	0	0	0	0
Intergovernmental	1,080,802	0	0	0	0
Capital Outlay	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	7,770,921
Interest and Fiscal Charges	0	0	0	0	512,459
<i>Total Expenditures</i>	<u>22,889,491</u>	<u>8,829,515</u>	<u>7,510,004</u>	<u>6,256,808</u>	<u>8,550,717</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,327,612</u>	<u>(242,218)</u>	<u>(620,038)</u>	<u>277,010</u>	<u>(1,828,457)</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	3,157	0	11,328	1,740	0
Transfers In	0	0	175,822	0	0
Transfers Out	(4,555,838)	(85,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(4,552,681)</u>	<u>(85,000)</u>	<u>187,150</u>	<u>1,740</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	774,931	(327,218)	(432,888)	278,750	(1,828,457)
<i>Fund Balance (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>16,999,329</u>	<u>15,583,963</u>	<u>(477,471)</u>	<u>3,817,575</u>	<u>549,150</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$17,774,260</u>	<u>\$15,256,745</u>	<u>(\$910,359)</u>	<u>\$4,096,325</u>	<u>(\$1,279,307)</u>

See accompanying notes to the basic financial statements

**Tuscarawas 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, 2019*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$783,887)
		<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
\$2,267,440	\$12,368,910	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period:	
0	20,412,300	Capital Asset Additions	5,898,334
504,284	519,852	Current Year Depreciation	<u>(6,462,962)</u>
6,923,696	27,320,434	Total	(564,628)
748	1,450,546	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.	(29,417)
357,142	365,968	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:	
209,377	458,885	Delinquent Property Taxes	(8,564)
7,763	176,023	Sales Taxes	54,297
2,131,049	5,670,012	Special Assessments	138,969
58,880	67,071	Intergovernmental	(424,436)
144,034	744,856	Charges for Services	117,954
		Other	<u>12,224</u>
		Total	(109,556)
12,604,413	69,554,857	In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, an interest expenditure is reported when due.	254,038
		Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(92,834)
		Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	8,326,223
		The internal service funds used by management are not reported in the government- wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities:	
		Change in Net Position	113,168
		Internal Balances	<u>(1,827)</u>
		Total	111,341
		Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability:	
		Pension	3,101,657
		OPEB	<u>20,878</u>
		Total	3,122,535
		Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB asset or liability are reported as pension/OPEB expense in the statement of activities:	
		Pension	(9,319,621)
		OPEB	<u>(1,738,580)</u>
		Total	(11,058,201)
		<i>Change in Net Position of Governmental Activities</i>	<u>(\$824,386)</u>

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$4,723,000	\$4,723,000	\$4,845,117	\$122,117
Sales Taxes	12,900,000	13,580,000	13,587,103	7,103
Lodging Taxes	15,689	15,689	14,678	(1,011)
Intergovernmental	3,587,196	4,213,146	4,347,576	134,430
Interest	1,050,000	1,365,000	1,368,751	3,751
Licenses and Permits	6,300	6,300	8,826	2,526
Fines and Forfeitures	218,000	218,000	189,282	(28,718)
Rentals	87,441	87,441	83,062	(4,379)
Charges for Services	2,165,973	2,153,974	2,251,984	98,010
Contributions and Donations	3,500	3,500	700	(2,800)
Other	174,717	203,943	244,923	40,980
<i>Total Revenues</i>	<u>24,931,816</u>	<u>26,569,993</u>	<u>26,942,002</u>	<u>372,009</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	5,484,929	5,693,617	5,222,714	470,903
Judicial	4,587,506	4,673,114	4,570,254	102,860
Public Safety	4,063,420	4,102,732	3,886,608	216,124
Public Works	0	86,050	84,782	1,268
Health	221,788	222,280	215,322	6,958
Human Services	1,278,465	1,404,362	1,054,308	350,054
Conservation and Recreation	475,709	485,717	485,658	59
Intergovernmental	1,078,312	1,081,311	1,081,297	14
<i>Total Expenditures</i>	<u>17,190,129</u>	<u>17,749,183</u>	<u>16,600,943</u>	<u>1,148,240</u>
<i>Excess of Revenues Over Expenditures</i>	<u>7,741,687</u>	<u>8,820,810</u>	<u>10,341,059</u>	<u>1,520,249</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	3,000	3,000	3,251	251
Advances Out	(208,088)	(2,408,088)	(2,408,088)	0
Transfers In	327,217	314,000	300,000	(14,000)
Transfers Out	(8,682,084)	(10,696,885)	(10,140,441)	556,444
<i>Total Other Financing Sources (Uses)</i>	<u>(8,559,955)</u>	<u>(12,787,973)</u>	<u>(12,245,278)</u>	<u>542,695</u>
<i>Net Change in Fund Balance</i>	(818,268)	(3,967,163)	(1,904,219)	2,062,944
<i>Fund Balance Beginning of Year</i>	9,423,913	9,423,913	9,423,913	0
Prior Year Encumbrances Appropriated	683,562	683,562	683,562	0
<i>Fund Balance End of Year</i>	<u>\$9,289,207</u>	<u>\$6,140,312</u>	<u>\$8,203,256</u>	<u>\$2,062,944</u>

See accompanying notes to the basic financial statements



**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Developmental Disabilities Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$5,093,290	\$5,276,364	\$5,288,977	\$12,613
Intergovernmental	1,943,567	3,048,467	3,004,981	(43,486)
Rentals	0	95,002	95,002	0
Charges for Services	0	30,712	30,712	0
Contributions and Donations	5,737	6,737	7,087	350
Other	526,530	1,294,560	1,329,269	34,709
<i>Total Revenues</i>	7,569,124	9,751,842	9,756,028	4,186
<b>Expenditures</b>				
Current:				
Health	9,483,626	10,150,598	8,725,125	1,425,473
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	(1,914,502)	(398,756)	1,030,903	1,429,659
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	4,856	4,856	0
Transfers Out	(93,510)	(93,510)	(85,000)	8,510
<i>Total Other Financing Sources (Uses)</i>	(93,510)	(88,654)	(80,144)	8,510
<i>Net Change in Fund Balance</i>	(2,008,012)	(487,410)	950,759	1,438,169
<i>Fund Balance Beginning of Year</i>	11,315,426	11,315,426	11,315,426	0
Prior Year Encumbrances Appropriated	562,405	562,405	562,405	0
<i>Fund Balance End of Year</i>	\$9,869,819	\$11,390,421	\$12,828,590	\$1,438,169

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$7,396,515	\$7,939,029	\$7,265,507	(\$673,522)
Other	15,000	15,000	42,099	27,099
<i>Total Revenues</i>	7,411,515	7,954,029	7,307,606	(646,423)
<b>Expenditures</b>				
Current:				
Human Services	7,638,960	8,216,469	7,902,128	314,341
<i>Excess of Revenues Under Expenditures</i>	(227,445)	(262,440)	(594,522)	(332,082)
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	11,328	11,328
Transfers In	374,632	374,632	175,822	(198,810)
<i>Total Other Financing Sources</i>	374,632	374,632	187,150	(187,482)
<i>Net Change in Fund Balance</i>	147,187	112,192	(407,372)	(519,564)
<i>Fund Deficit Beginning of Year</i>	(366,002)	(366,002)	(366,002)	0
Prior Year Encumbrances Appropriated	407,324	407,324	407,324	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$188,509</u>	<u>\$153,514</u>	<u>(\$366,050)</u>	<u>(\$519,564)</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle License and Gas Tax Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$5,225,000	\$5,864,000	\$5,900,196	\$36,196
Interest	10,000	10,000	57,030	47,030
Fines and Forfeitures	50,000	50,000	54,572	4,572
Charges for Services	192,709	252,709	280,969	28,260
Other	101,000	117,900	224,752	106,852
<i>Total Revenues</i>	5,578,709	6,294,609	6,517,519	222,910
<b>Expenditures</b>				
Current:				
Public Works	5,698,604	7,605,004	6,908,163	696,841
<i>Excess of Revenues Under Expenditures</i>	(119,895)	(1,310,395)	(390,644)	919,751
<b>Other Financing Sources</b>				
Sale of Capital Assets	1,740	1,740	1,740	0
<i>Net Change in Fund Balance</i>	(118,155)	(1,308,655)	(388,904)	919,751
<i>Fund Balance Beginning of Year</i>	1,971,812	1,971,812	1,971,812	0
Prior Year Encumbrances Appropriated	169,101	169,101	169,101	0
<i>Fund Balance End of Year</i>	\$2,022,758	\$832,258	\$1,752,009	\$919,751

See accompanying notes to the basic financial statements

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

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Sales Taxes	\$6,400,000	\$6,650,000	\$6,653,590	\$3,590
<b>Expenditures</b>				
Current:				
Public Safety	0	328,705	311,580	17,125
Debt Service:				
Principal Retirement	0	7,770,921	7,770,921	0
Interest and Fiscal Charges	0	512,459	512,459	0
<i>Total Expenditures</i>	0	8,612,085	8,594,960	17,125
<i>Excess of Revenues Over (Under) Expenditures</i>	6,400,000	(1,962,085)	(1,941,370)	20,715
<b>Other Financing Sources</b>				
Advances In	0	2,200,000	2,200,000	0
<i>Net Change in Fund Balance</i>	6,400,000	237,915	258,630	20,715
<i>Fund Balance Beginning of Year</i>	45,640	45,640	45,640	0
<i>Fund Balance End of Year</i>	\$6,445,640	\$283,555	\$304,270	\$20,715

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2019*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$579,041	\$725,750	\$1,304,791	\$508,151
Cash and Cash Equivalents in Segregated Accounts	60,549	38,496	99,045	0
Accounts Receivable	466,291	296,475	762,766	0
Interfund Receivable	150	0	150	18,092
Intergovernmental Receivable	0	0	0	6,329
Materials and Supplies Inventory	22,537	18,439	40,976	0
Prepaid Items	6,857	5,706	12,563	205,065
<i>Total Current Assets</i>	<u>1,135,425</u>	<u>1,084,866</u>	<u>2,220,291</u>	<u>737,637</u>
<i>Noncurrent Assets:</i>				
Net Pension Asset	3,134	1,045	4,179	0
<i>Capital Assets:</i>				
Land and Construction in Progress	889,291	541,302	1,430,593	0
Depreciable Capital Assets, Net	19,237,294	13,284,354	32,521,648	0
<i>Total Noncurrent Assets</i>	<u>20,129,719</u>	<u>13,826,701</u>	<u>33,956,420</u>	<u>0</u>
<i>Total Assets</i>	<u>21,265,144</u>	<u>14,911,567</u>	<u>36,176,711</u>	<u>737,637</u>
<b>Deferred Outflows of Resources</b>				
Pension	409,979	136,660	546,639	0
OPEB	55,227	18,409	73,636	0
<i>Total Deferred Outflows of Resources</i>	<u>465,206</u>	<u>155,069</u>	<u>620,275</u>	<u>0</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	32,500	20,877	53,377	0
Accrued Wages	14,965	9,941	24,906	401
Intergovernmental Payable	37,735	7,628	45,363	40,647
Compensated Absences Payable	29,604	14,088	43,692	0
Interfund Payable	40,962	17,035	57,997	278
Accrued Interest Payable	24,472	42,474	66,946	0
USDA Revenue Bonds Payable	16,900	75,600	92,500	0
USDA General Obligation Bonds Payable	0	35,500	35,500	0
OWDA Loans Payable	134,185	61,140	195,325	0
Capital Leases Payable	37,941	0	37,941	0
Claims Payable	0	0	0	39,156
<i>Total Current Liabilities</i>	<u>369,264</u>	<u>284,283</u>	<u>653,547</u>	<u>80,482</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	16,464	28,971	45,435	0
Interfund Payable	608,430	119,975	728,405	0
USDA Revenue Bonds Payable	1,090,600	4,455,000	5,545,600	0
USDA General Obligation Bonds Payable	0	196,100	196,100	0
OPWC Loans Payable	1,363,789	695,498	2,059,287	0
OWDA Loans Payable	2,200,956	354,454	2,555,410	0
Capital Leases Payable	190,901	0	190,901	0
Claims Payable	0	0	0	91,201
Net Pension Liability	1,346,404	448,801	1,795,205	0
Net OPEB Liability	621,884	207,295	829,179	0
<i>Total Long-Term Liabilities</i>	<u>7,439,428</u>	<u>6,506,094</u>	<u>13,945,522</u>	<u>91,201</u>
<i>Total Liabilities</i>	<u>7,808,692</u>	<u>6,790,377</u>	<u>14,599,069</u>	<u>171,683</u>
<b>Deferred Inflows of Resources</b>				
Pension	24,309	8,101	32,410	0
OPEB	5,260	1,754	7,014	0
<i>Total Deferred Inflows of Resources</i>	<u>29,569</u>	<u>9,855</u>	<u>39,424</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	15,199,743	7,947,732	23,147,475	0
Restricted for:				
Debt Service	105,825	242,704	348,529	0
Unrestricted (Deficit)	(1,413,479)	75,968	(1,337,511)	565,954
<i>Total Net Position</i>	<u>\$13,892,089</u>	<u>\$8,266,404</u>	<u>22,158,493</u>	<u>\$565,954</u>

Some amounts reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds.

	9,600
Net position of business-type activities	\$22,168,093

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2019*

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
<b>Operating Revenues</b>				
Charges for Services	\$2,375,925	\$1,520,735	\$3,896,660	\$291,240
Other	5,507	25,772	31,279	29,687
<i>Total Operating Revenues</i>	<u>2,381,432</u>	<u>1,546,507</u>	<u>3,927,939</u>	<u>320,927</u>
<b>Operating Expenses</b>				
Personal Services	1,063,204	577,063	1,640,267	17,235
Materials and Supplies	54,043	96,569	150,612	0
Contractual Services	886,926	322,196	1,209,122	323,980
Claims - Change in Worker's Compensation Estimate	0	0	0	(133,813)
Other	3,239	1,588	4,827	357
Depreciation	534,278	338,720	872,998	0
<i>Total Operating Expenses</i>	<u>2,541,690</u>	<u>1,336,136</u>	<u>3,877,826</u>	<u>207,759</u>
<i>Operating Income (Loss)</i>	<u>(160,258)</u>	<u>210,371</u>	<u>50,113</u>	<u>113,168</u>
<b>Non-Operating Revenues (Expenses)</b>				
Gain on Sale of Capital Assets	4,005	0	4,005	0
Interest and Fiscal Charges	(129,267)	(195,567)	(324,834)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(125,262)</u>	<u>(195,567)</u>	<u>(320,829)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions, Special Item, and Transfers</i>	<u>(285,520)</u>	<u>14,804</u>	<u>(270,716)</u>	<u>113,168</u>
Capital Contributions	359,092	267,649	626,741	0
Special Item - Transfer of Sewer and Water Operations	(882,838)	(190,790)	(1,073,628)	0
Transfers In	41,912	0	41,912	0
<i>Change in Net Position</i>	<u>(767,354)</u>	<u>91,663</u>	<u>(675,691)</u>	<u>113,168</u>
<i>Net Position Beginning of Year</i>	<u>14,659,443</u>	<u>8,174,741</u>		<u>452,786</u>
<i>Net Position End of Year</i>	<u>\$13,892,089</u>	<u>\$8,266,404</u>		<u>\$565,954</u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service funds is reported with business-type activities.

	<u>1,827</u>
Change in net position of business-type activities	<u><u>(\$673,864)</u></u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2019

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$2,290,441	\$1,456,543	\$3,746,984	\$0
Cash Received from Transactions with Other Funds	0	0	0	250,608
Cash Received from Transactions for Outside Organizations	0	0	0	23,397
Cash Payments to Employees for Services	(793,546)	(495,976)	(1,289,522)	(17,144)
Cash Payments for Goods and Services	(976,194)	(431,196)	(1,407,390)	(232,005)
Cash Payments for Claims	0	0	0	(61,013)
Cash Payments for Transactions with Other Funds	(3,919)	(2,078)	(5,997)	0
Other Operating Revenues	5,487	25,836	31,323	23,358
Other Operating Expenses	(253,239)	(1,588)	(254,827)	(357)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>269,030</u>	<u>551,541</u>	<u>820,571</u>	<u>(13,156)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Principal Payments - OPWC Loans	(3,873)	0	(3,873)	0
Addition of Interfund Loans	208,088	0	208,088	0
Repayment of Interfund Loans	(47,510)	(15,381)	(62,891)	0
Transfers In	41,912	0	41,912	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>198,617</u>	<u>(15,381)</u>	<u>183,236</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Contributions	384,192	267,649	651,841	0
Sale of Capital Assets	4,005	0	4,005	0
Purchase of Capital Assets	(742,865)	(504,773)	(1,247,638)	0
OPWC Loans Issued	218,729	121,192	339,921	0
OWDA Loans Issued	41,294	1,406	42,700	0
Principal Payments - USDA Revenue Bonds	(16,200)	(72,800)	(89,000)	0
Principal Payments - USDA General Obligation Bonds	0	(34,300)	(34,300)	0
Principal Payments - OPWC Loans	(114,604)	(50,331)	(164,935)	0
Principal Payments - OWDA Loans	(182,348)	(60,175)	(242,523)	0
Principal Payments - Capital Lease	(35,019)	0	(35,019)	0
Interest Payments - USDA Revenue Bonds	(47,758)	(172,627)	(220,385)	0
Interest Payments - USDA General Obligation Bonds	0	(8,974)	(8,974)	0
Interest Payments - OWDA Loans	(67,505)	(14,649)	(82,154)	0
Interest Payments - Capital Leases	(14,791)	0	(14,791)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(572,870)</u>	<u>(528,382)</u>	<u>(1,101,252)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(105,223)	7,778	(97,445)	(13,156)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>744,813</u>	<u>756,468</u>	<u>1,501,281</u>	<u>521,307</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$639,590</u>	<u>\$764,246</u>	<u>\$1,403,836</u>	<u>\$508,151</u>

(continued)

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2019

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	(\$160,258)	\$210,371	\$50,113	\$113,168
Adjustments:				
Depreciation	534,278	338,720	872,998	0
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(98,997)	(64,683)	(163,680)	0
Interfund Receivable	150	110	260	(10,940)
Intergovernmental Receivable	13,343	555	13,898	(4,991)
Materials and Supplies Inventory	1,121	917	2,038	0
Prepaid Items	(2,367)	(2,819)	(5,186)	76,684
Net Pension Asset	(940)	(314)	(1,254)	0
Deferred Outflows - Pension	303,406	98,340	401,746	0
Deferred Outflows - OPEB	35,583	11,861	47,444	0
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(20,778)	(8,735)	(29,513)	0
Accrued Wages	2,375	2,821	5,196	86
Intergovernmental Payable	(12,485)	861	(11,624)	(20,569)
Judgment Payable	(250,000)	0	(250,000)	0
Compensated Absences Payable	(776)	2,200	1,424	0
Interfund Payable	(242)	(1,994)	(2,236)	(6,295)
Claims Payable	0	0	0	(160,299)
Net Pension Liability	(1,461)	(489)	(1,950)	0
Net OPEB Liability	34,066	11,355	45,421	0
Deferred Inflows - Pension	(93,236)	(42,953)	(136,189)	0
Deferred Inflows - OPEB	(13,752)	(4,583)	(18,335)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$269,030</u>	<u>\$551,541</u>	<u>\$820,571</u>	<u>(\$13,156)</u>

**Noncash Capital Financing Activities:**

During 2019, sewer system assets and water system assets with book values of \$882,838 and \$190,790 were transferred to the City of Dover from the sewer district fund and the water district fund, respectively. These amounts are recorded as a special item.

At December 31, 2018, the County had intergovernmental receivables related to capital contributions of \$25,100 in the sewer district fund.

At December 31, 2018, the County had contracts payable related to the purchase of capital assets of \$25,100 in the sewer district fund; the County also had accounts payable related to the purchase of capital assets of \$16,804 in the water district fund.

At December 31, 2019, the County had accounts payable related to the purchase of capital assets of \$4,632 in the water district fund.

See accompanying notes to the basic financial statements



**Tuscarawas County, Ohio**  
*Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2019*

---

---

<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$9,197,696
Cash and Cash Equivalents in Segregated Accounts	481,169
Accounts Receivable	38
Intergovernmental Receivable	4,536,010
Property Taxes Receivable	97,318,965
Special Assessments Receivable	1,295,393
	<hr/>
<i>Total Assets</i>	<i>112,829,271</i>
	<hr/>
<b>Liabilities</b>	
Accounts Payable	359,145
Intergovernmental Payable	7,178,958
	<hr/>
<i>Total Liabilities</i>	<i>7,538,103</i>
	<hr/>
<b>Deferred Inflows of Resources</b>	
Property Taxes	92,835,825
	<hr/>
<b>Net Position</b>	
Restricted for Individuals, Organizations and Other Governments	\$12,455,343
	<hr/> <hr/>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
For the Year Ended December 31, 2019

<b>Additions</b>	
Intergovernmental	\$9,206,523
Amounts Received as Fiscal Agent	9,668,052
Licenses, Permits and Fees for Other Governments	419,479
Fines and Forfeitures for Other Governments	500,567
Fines and Forfeitures for Others	971,257
Sheriff Sales Collections for Others	867,132
Property Tax and Special Assessment Collections for Other Governments	81,589,771
Sales Tax Collections for State	19,279,178
Amounts Received for Others	311,007
	122,812,966
<i>Total Additions</i>	
<b>Deductions</b>	
Distributions of State Funds to Other Governments	9,206,523
Distributions as Fiscal Agent	9,015,382
Licenses, Permits and Fees Distributions to Other Governments	419,479
Fines and Forfeitures Distributions to Other Governments	500,567
Fines and Forfeitures Distributions to Others	971,257
Sheriff Sales Distributions to Others	867,132
Property Tax and Special Assessment Distributions to Other Governments	81,481,873
Sales Tax Distributions to State	19,279,178
Distributions to Individuals	311,097
Other Distributions	121,182
	122,173,670
<i>Total Deductions</i>	
<i>Net Increase in Fiduciary Net Position</i>	639,296
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	11,816,047
<i>Net Position End of Year</i>	\$12,455,343

See accompanying notes to the basic financial statements

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

---

**Note 1 – Description of Tuscarawas County and Reporting Entity**

Tuscarawas County, Ohio (the County) was created in 1808. The County is governed by a Board of three commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative positions. These officials are: Clerk of Courts, Treasurer, Prosecuting Attorney, Coroner, Engineer, Sheriff, and Recorder. There are also three elected Common Pleas Court Judges and one elected County Court Judge. Although these elected officials manage the internal operations of their respective department, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County.

A reporting entity is composed of the primary government, component units and other organizations that are included to ensure that 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 Tuscarawas County, this includes the Children's Services Board, the Board of Developmental Disabilities, the Human Services Department, and all other 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 organizations; 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 also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

*Discretely Presented Component Unit* The County's only component unit is the Tuscarawas County Healthcare Consortium (the Consortium).

*Tuscarawas County Healthcare Consortium (the Consortium)* The Tuscarawas County Healthcare Consortium is a statutorily created political subdivision of the State as a regional council of governments. The Consortium was organized under Ohio Revised Code Chapter 167 for the purpose of obtaining medical and hospitalization benefits for the employees of the members of the Consortium. The County appoints the majority of the Consortium's Board of Directors. The Consortium is included in the County's reporting entity because the County is able to impose its will on the operation of the Consortium. As a result, the Consortium is reported as a discretely presented component unit of Tuscarawas County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and GASB Statement No. 61. During 2019, the County paid \$6,084,162 to the Consortium for healthcare premiums. Separately issued financial statements can be obtained from the Tuscarawas County Auditor, Tuscarawas County Office Building, 125 East High Avenue, New Philadelphia, Ohio 44663.

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

*Tuscarawas County Historical Society* The County is not involved in the selection of trustees or management of the Tuscarawas County Historical Society, a private, non-profit organization.

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

---

*East Central Ohio Educational Service Center (the Educational Service Center)* The Board is separately elected by the voters of the County and controls its own operations and budget. The Educational Service Center is responsible for reporting its financial activity to the Ohio Department of Education and the Auditor of State.

*Tuscarawas County Committee on Aging, Incorporated* The Tuscarawas County Committee on Aging, Incorporated, is a private not-for-profit corporation that provides services to senior citizens in Tuscarawas County. The County is not involved in the appointment of the governing board. The board approves its own budget, hires and fires staff, and issues its own debt.

*Tuscarawas County Agricultural Society (the Society)* The Tuscarawas County Agricultural Society is a non-profit corporation formed to promote agriculture and agricultural activities in the County. The County is not involved in the selection of directors or management of the Society. The members of the Society elect the Fair Board, the directors of the Society.

*New Philadelphia Municipal Court (the Court)* The New Philadelphia Municipal Court provides judicial services to distinct territories within the County. By State statute, the County is required to pay forty percent of the elected municipal court judge's salary. All other operating costs of the Court are apportioned among the territories it serves. The County is not involved in the management of the Court nor in the selection of Court personnel, does not contract nor budget for the Court (beyond the salary percentage mentioned earlier), and is not responsible for funding any operating deficits. The Court operates autonomously from the County.

*Starlight Enterprises, Incorporated (the Workshop)* Starlight Enterprises, Incorporated, is a legally separate, not-for-profit corporation, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a self-appointing board of trustees. The Workshop is a sheltered workshop for handicapped individuals and provides job and learning skills to their clients along with providing residential housing to influence a chance to live independently of others. Although the Workshop was formerly presented as a component unit of the County based on the significant services and resources provided by the County to the Workshop, this relationship was severed in 2015, and the Workshop is now operating completely independent of the County.

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Related Organizations or Shared Risk Pool. These organizations are presented in Note 19, Note 20, Note 21, and Note 22 to the basic financial statements. These organizations are the following:

Tuscarawas County Regional Planning Commission  
Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties  
Tuscarawas County Family and Children First Council  
Stark-Tuscarawas-Wayne Joint Solid Waste Management District  
Multi-County Juvenile Attention Center  
Community Improvement Corporation of Tuscarawas County  
Tuscarawas County Economic Development Corporation, Incorporated  
The Area Office on Aging  
Tuscarawas County Tax Incentive Review Council  
Stark Regional Community Corrections Center

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

---

Ohio Mid-Eastern Governments Association  
Mid-Eastern Ohio Regional Council  
Tuscarawas County University Branch District  
Tuscarawas County Public Library  
Economic Development and Finance Alliance  
Tuscarawas County Transportation Improvement District  
Public Entity Risk Consortium

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 separate agencies, boards and commissions listed below, the County serves as fiscal agent but the organizations are not considered part of Tuscarawas County.

Accordingly, the activities of the following entities are presented as custodial funds within Tuscarawas County's financial statements:

*Tuscarawas County Soil and Water Conservation District (the District)* The Tuscarawas County Soil and Water Conservation District is created by statute as a separate and distinct political subdivision of the State. The five supervisors of the District are elected officials authorized to contract and sue on behalf of the District. The Supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

*Tuscarawas County District Board of Health (the Board of Health)* The seven member Board of Health oversees the operation of the Health District. The District Advisory Council is composed of township trustees and mayors of participating municipalities. The District Advisory Council appoints five members of the Board of Health, the District Licensing Council appoints one member, and the final member is a physician from the community. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

*Tuscarawas Regional Planning Commission* The constitution and laws of the State of Ohio establish the rights and privileges for the Tuscarawas Regional Planning Commission, Tuscarawas County, (the Commission) as a body corporate and politic. A 59 member Board governs the Commission. The Board consists of representatives from participating political subdivisions, the county commissioners, the county engineer, the county sanitary engineer, the county board of health commission and sanitarian, and appointed citizens. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region.

*Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties (ADAMHS Board)* The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring, and evaluating a community-based mental health and substance abuse program. The fourteen member board of trustees, including five appointed by the Commissioners of Tuscarawas County, exercises total control of the operation of the ADAMHS Board.

*Tuscarawas County Family and Children First Council (the Council)* The Council provides services to multi-need youth in Tuscarawas County. Thirty-one organizations are members of the Council, and the operations are controlled by a board consisting of representatives of the member organizations.

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

---

*Local Emergency Planning Committee (LEPC)* The LEPC is a community-based organization that assists in preparing for emergencies, particularly those concerning hazardous materials. Under the Emergency Planning and Community Right-to-Know Act (EPCRA), LEPCs must develop an emergency response plan, review the plan at least annually, and provide information about hazardous materials in the community to citizens. Plans are developed by LEPCs with stakeholder participation.

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 28.

## **Note 2 – Summary of Significant Accounting Policies**

The financial statements of Tuscarawas 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.

### ***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 activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. 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.

***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 proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

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

---

***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 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 Fund*** The general fund accounts for and reports all financial resources except those required to be accounted for and reported 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 Fund*** The board of developmental disabilities fund accounts for and reports the operation of a school, the costs of maintaining a workshop building that is leased to local providers, and the provision of targeted case management services for the developmentally disabled. Revenue sources include a County-wide property tax levy, Federal Medicaid funding, and Federal and State grants, which are restricted to the operations of the school, workshop, and case management services.

***Public Assistance Fund*** The public assistance fund accounts for and reports various Federal and State grants restricted for providing public assistance to general relief recipients and pay for their providers of medical assistance, and for certain public social services.

***Motor Vehicle License and Gas Tax Fund*** The motor vehicle license and gas tax fund accounts for and reports revenue derived from motor vehicle licenses, gasoline tax, and grant money that is restricted for expenditures relating to County road and bridge repair and maintenance programs.

***911 Emergency System Sales Tax Fund*** The 911 emergency system sales tax fund accounts for and reports revenue derived from the two-year additional 0.5 percent sales and use tax that is restricted for the County's 911 emergency system.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed, or assigned to a particular purpose.

***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. The following are the County's major enterprise funds.

***Sewer District Fund*** The sewer fund accounts for sanitary sewer services provided to individuals and commercial users in various parts of Tuscarawas County. The costs of providing these services are financed primarily through user charges. This sewer district has its own facilities and rate schedule.

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

---

***Water District Fund*** The water fund accounts for the distribution of treated water to individuals and commercial users in the northern parts of Tuscarawas County. The costs of providing these services are financed primarily through user charges. The water district has its own facilities and rate schedule.

***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 account for a group life insurance program for employees of the County and for workers' compensation.

***Fiduciary Funds*** Fiduciary fund reporting uses the economic resources measurement focus and focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. The County's custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health, the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties, and other districts and entities; for various taxes, assessments, fines, fees, and other receipts collected for the benefit of and distributed to other governments, organizations, or individuals; for State shared resources received from the State and distributed to other local governments.

***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 all liabilities and deferred inflows of resources, except for those of fiduciary funds, associated with the operation of the County 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.

***Fund Financial Statements*** All governmental funds are accounted for using a flow of current financial resources measurement focus. With the 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 a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary and fiduciary funds 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 statements of net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.



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

---

For proprietary funds, the statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

***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 and the statements presented for the proprietary and fiduciary funds are prepared using the accrual basis of accounting. 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, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

***Revenues – Exchange and Non-exchange Transactions*** Revenues 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 thirty-one 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 occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). 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 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 taxes (See Note 9), interest, Federal and State grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

***Unearned Revenue*** Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because the amounts have not yet been earned. The County recognizes unearned revenue for grant resources transmitted before eligibility requirements are met.

***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension and OPEB. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 23 and 24.

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

---

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2019, but which were levied to finance 2020 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the 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 includes delinquent property taxes, sales taxes, special assessments, intergovernmental grants, charges for services, and other revenue. 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 found on page 19. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 23 and 24).

***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.

***Cash, Cash Equivalents, and Investments***

To improve cash management, cash received by the County Treasurer 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 in pooled cash and cash equivalents."

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury.

The County utilizes a jointly governed organization (MEORC) to service developmentally disabled residents within the County. The balance in this account is presented as "cash and cash equivalents with fiscal agents" and represents the monies held for the County.

During 2019, investments were limited to negotiable certificates of deposit, federal farm credit bank bond, federal home loan mortgage corporation note, and STAR Ohio. Investments other than STAR Ohio are reported at fair value.

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.

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

---

For 2019, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$25 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2019 amounted to \$1,345,941, which includes \$982,742 assigned from other County funds.

For presentation on the financial statements, funds included within the Treasurer's cash management pool and investments with original maturities of three months or less are considered to be cash equivalents.

***Restricted Assets***

Assets are reported as restricted when limitation on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws or other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies.

***Inventory***

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2019, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally 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 enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are 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 \$5,000. 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.

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:

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

---

Description	Estimated Lives
Building and Improvements	7-50 years
Machinery and Equipment	5-30 years
Vehicles	5-8 years
Infrastructure	7-65 years

Infrastructure recorded for governmental activities included primarily roads and bridges, and also includes infrastructure acquired prior to December 31, 1980. Infrastructure for business-type activities includes sewer and water lines.

***Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables.” Interfund loans which do not represent available expendable resources are classified as nonspendable fund balance in the general fund. 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.

***Compensated Absences***

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. The County records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service.

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.

***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 in 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 year. Capital leases, bonds, and long-term notes are recognized as a liability in the fund financial statements when due. Net pension/OPEB liabilities 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.

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

---

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of 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 interfund loans and loans receivable, unless the use of the proceeds from the collection of those receivables 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 the highest level formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. For the County, this includes loans receivable which are committed to encourage economic development and growth within the County.

***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. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. Amounts assigned for court services have been assigned by the County Commissioners.

***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.

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.

***Net Position***

Net position represents the difference between all other elements of the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those

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

---

assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes includes revenue derived from the sale of dog licenses, commissary, community improvement, court services, property taxes restricted for senior citizens programs and community mental health, loan guarantee, victim assistance, lodging taxes restricted for the convention and visitor's bureau, various law enforcement and safety operations, and indigent guardianship.

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

***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 are charges for services for providing sewer, water, group life insurance, and workers' compensation operations. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activities of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

***Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from outside contributions of resources restricted to capital acquisition and construction.

***Internal Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government-wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

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 nonoperating 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.

***Budgetary Data***

All funds, except custodial funds, are legally required to be budgeted and appropriated. Budgetary information for the Community Mental Health Fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain budgetary financial records. Budgetary information for the commissary special revenue fund is not reported because it did not have any budgetary activity in 2019. The major documents prepared are the alternative tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The alternative tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate. The appropriation resolution is the County Commissioner's authorization to spend resources

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

---

and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners. The legal level of control has been established by the County Commissioner's at the object level within each department.

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

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

***Pensions/Other Postemployment Benefits (OPEB)***

For purposes of measuring the net pension/OPEB assets/liabilities, 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 plans. 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.

***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 2019, the County recognized a loss of \$1,073,628 on the transfer of certain sewer and water operations to the City of Dover which was recorded as a special item.

***Estimates***

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

**Note 3 – Changes in Accounting Principles and Restatement of Fund Balances and Net Position**

***Changes in Accounting Principles***

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The County evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

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

For 2019, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and related guidance from (GASB) Implementation Guide No. 2019-2, *Fiduciary Activities*.

For 2019, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2018-1*. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 84 established specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds. The County reviewed its agency funds and certain funds will be reported in the new fiduciary fund classification of custodial funds, while other funds have been reclassified as governmental funds. These fund reclassifications resulted in the restatement of the County's financial statements.

GASB Statement 88 improves the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

***Restatement of Fund Balances and Net Position***

The implementation of GASB Statement No. 84 had the following effect on fund balance as of December 31, 2018:

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	911 Emergency System Sales Tax	Other Governmental Funds	Total Governmental Funds
Fund Balances, December 31, 2018	\$16,824,790	\$15,372,437	(\$492,343)	\$3,817,575	\$549,150	\$7,043,893	\$43,115,502
Adjustments: GASB Statement 84	174,539	211,526	14,872	0	0	300,458	701,395
Restated Fund Balances, December 31, 2018	<u>\$16,999,329</u>	<u>\$15,583,963</u>	<u>(\$477,471)</u>	<u>\$3,817,575</u>	<u>\$549,150</u>	<u>\$7,344,351</u>	<u>\$43,816,897</u>

The implementation of GASB Statement No. 84 had the following effect on net position as of December 31, 2018:

	Governmental Activities	Business Type Activities	Total
Net Position, December 31, 2018	\$80,311,626	\$22,841,957	\$103,153,583
Adjustments: GASB Statement 84	701,395	0	701,395
Restated Net Position, December 31, 2018	<u>\$81,013,021</u>	<u>\$22,841,957</u>	<u>\$103,854,978</u>



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

The implementation of GASB Statement No. 84 had the following effect on fiduciary net position as of December 31, 2018:

	Fiduciary Funds		
	Private Purpose		
	Trust	Agency	Custodial
Net Position, December 31, 2018	\$14,872	\$0	\$0
Adjustments:			
Assets	(14,872)	(108,532,403)	98,734,302
Liabilities	0	108,532,403	(6,875,537)
Deferred Inflows of Resources	0	0	(80,042,718)
Restated Net Position, December 31, 2018	\$0	\$0	\$11,816,047

**Note 4 – Accountability**

At December 31, 2019, the following funds had deficit fund balances:

	Amount
<i>Special Revenue:</i>	
Public Assistance	\$910,359
911 Emergency System Sales Tax	1,279,307
Children's Services	30,906
Community Economic Development	1,421
<i>Capital Projects:</i>	
County Building Improvements	514,381

The deficits in the public assistance, children's services, and community economic development funds are due to adjustments for accrued liabilities. The general fund is liable for the deficits in these funds and provides transfers when cash is required, rather than when accruals occur. The deficit in the 911 emergency system sales tax fund is due to the interfund payable related to an advance from the general fund for the early repayment of a capital lease. The deficit in the county building improvements capital projects fund is due to the interfund payable related to manuscript bonds issued for the repair and renovation of the County courthouse dome.

**Note 5 – 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 statements of revenues, expenditures and changes in fund balances – budget (non-GAAP basis) and actual 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 that:

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).

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

2. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP operating statement.
3. Investments are reported at cost (budget) rather than fair value (GAAP).
4. Advances In and Advances Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
6. Budgetary revenues and expenditures of the County 911, jail operations, certificate of title, growth, recorder's special, southern district probation, and public defender commission funds and are reclassified to the general fund for GAAP reporting.
7. Outstanding year end encumbrances are treated as expenditures (budget) rather than as restricted, committed or assigned fund balance for the portion of outstanding encumbrances not already recognized as a payable (GAAP).

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

Net Change in Fund Balance					
General and Major Special Revenue Funds					
	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	911 Emergency System Sales Tax
GAAP Basis	\$774,931	(\$327,218)	(\$432,888)	\$278,750	(\$1,828,457)
Revenue Accruals	(48,949)	1,141,265	419,853	(14,806)	(68,670)
Beginning Unreported Cash	1,082,981	203,692	45,214	17,570	0
Ending Unreported Cash	(442,983)	(171,370)	(47,427)	(19,063)	0
Fair Value Adjustments for Investments:					
Beginning Adjustment	(28,280)	0	0	0	0
Ending Adjustment	(47,154)	0	0	0	0
Advances In	0	0	0	0	2,200,000
Advances Out	(2,408,088)	0	0	0	0
Expenditure Accruals	36,557	104,390	34,153	(347)	(34,088)
Perspective Differences:					
County 911 Fund	36,591	0	0	0	0
Jail Operations Fund	(28,231)	0	0	0	0
Certificate of Title Fund	(112,197)	0	0	0	0
Growth Fund	230,270	0	0	0	0
Recorder's Special Fund	(18,373)	0	0	0	0
Southern District Probation Fund	(8,511)	0	0	0	0
Public Defender Commission Fund	(138,071)	0	0	0	0
Encumbrances	(784,712)	0	(426,277)	(651,008)	(10,155)
Budget Basis	<u>(\$1,904,219)</u>	<u>\$950,759</u>	<u>(\$407,372)</u>	<u>(\$388,904)</u>	<u>\$258,630</u>

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

---

**Note 6 – Deposits and Investments**

Monies held by the County are classified by State statutes into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active 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.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, 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, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed in the preceding paragraph 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 this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to the Ohio Revised Code (ORC) section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in preceding paragraphs (1) or (2); commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met, in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other state, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do

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

---

not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.

- b. Bankers acceptances of banks that are insured by the Federal Deposit Insurance Corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state, provided that the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted previously, an investment must mature within five years from the date of settlement, 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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

***Cash on Hand***

At December 31, 2019, the County had \$71,406 in undeposited cash on hand, which is included as part of "Equity in Pooled Cash and Cash Equivalents."

***Cash with Fiscal Agent***

At December 31, 2019, the County had \$1,774,497 in monies held by MEORC as fiscal agent. These funds are held outside of the County Treasury and are not included in "deposits" as follows.

***Deposits***

***Custodial Credit Risk*** Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, the carrying amount of the County's deposits was \$2,831,704, and the bank balance was \$4,022,313. At December 31, 2019, \$150,908 of the County's total bank balance was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Two of the County's financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

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

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

***Investments***

Investments are reported at fair value. As of December 31, 2019, the County had the following investments:

Measurement/Investment	Measurement Amounts and Maturity in Years			
	Less than 1	1-3	3-5	Total
Net Asset Value Per Share				
STAR Ohio	\$40,343,216	\$0	\$0	\$40,343,216
Fair Value - Level 2 Inputs				
Negotiable Certificates of Deposit	753,616	2,254,982	255,586	3,264,184
Federal Farm Credit Bank Bond	0	0	1,000,000	1,000,000
Federal Home Loan Mortgage Corporation Note	0	0	998,970	998,970
Total Fair Value - Level 2 Inputs	753,616	2,254,982	2,254,556	5,263,154
Total	\$41,096,832	\$2,254,982	\$2,254,556	\$45,606,370

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 preceding chart identifies the County's recurring fair value measurements as of December 31, 2019. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (level 2 inputs).

***Interest Rate Risk*** The County has no investment policy that addresses interest rate risk. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and that an investment must be purchased with the expectation that it will be held to maturity.

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

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

---

**Credit Risk** The federal farm credit bank bond and federal home loan mortgage corporation note carry a rating of AAA by Moody's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. STAR Ohio carries a rating of AAAM by Standard and Poor's. The County has no policy further restricting credit risk beyond the statutory guidelines which limit investment choices.

**Concentration of Credit Risk** Concentration of credit risk is defined by the Governmental Accounting Standards Board as having 5 percent or more invested in the securities of a single issuer. The County places no limit on the amount it may invest in any one issuer. At December 31, 2019, the County did not have 5 percent or more invested in the securities of any one issuer.

**Note 7 – Receivables**

Receivables at December 31, 2019, consisted of taxes, special assessments, accrued interest, accounts (billings for user charged services, including unbilled utility services, rental payments, and other), loans, and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables, except property taxes and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

<b>Governmental Funds:</b>	
Gasoline and Excise Taxes	\$1,845,183
Motor Vehicle Distribution	1,187,060
Homestead and Rollback	626,461
Casino Monies	542,665
Children's Services Grants and Subsidies	506,416
Child Support Enforcement Agency Grants and Subsidies	480,418
Local Government	428,631
Public Assistance Grants and Subsidies	367,159
State Capital Grant for Local Jail	200,000
Assigned Counsel Reimbursements	156,070
Developmental Disabilities Grants and Subsidies	152,800
Elections Expense	136,445
Emergency Management Performance Grant	38,966
Engineer Charges and Reimbursements	32,519
Youth Crisis Services Reimbursement	24,868
Miscellaneous	21,598
Law Enforcement Grants and Subsidies	20,408
Policing Charges for Services	17,359
Victim Assistance Grants and Subsidies	9,513
Wireless 911 Reimbursement	7,500
<i>Total Governmental Funds</i>	<u>\$6,802,039</u>
<b>Proprietary Fund:</b>	
Internal Service	<u>\$6,329</u>

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

---

The monies loaned to the Newcomerstown Community Improvement Corporation (\$1,295,867 from the capital projects fund and \$217,036 from the general fund), all of which is due within one year, and additional monies loaned to the Community Improvement Corporation of Tuscarawas County (\$125,000 from the general fund), all of which is due in more than one year, are classified as loans receivable on the County financial statements and are also considered collectible in full.

Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. Using this criterion, the County has elected not to record child support arrearages within the special revenue and custodial funds. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

**Note 8 – Property Taxes**

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2019 for real and public utility property taxes represents collections of 2018 taxes.

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

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2019 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2019, was \$8.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2019 property tax receipts were based are as follows:

	Assessed Value
Real Property:	
Residential/Agricultural	\$1,423,632,920
Commercial/Industrial/Public Utility	344,804,020
Tangible Personal Property:	
Public Utility	205,454,640
Total Assessed Value	\$1,973,891,580

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various custodial funds of the

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

---

County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2019, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2019 operations is offset to deferred inflows of resources – property taxes. 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.

***Tax Abatements***

For 2019, the County’s property taxes were reduced by \$75,869 under various tax abatement agreements entered into by the following subdivisions:

Overlapping Government	Amount of 2019 Taxes Abated
<i>Enterprise Zone Tax Exemptions:</i>	
Goshen Township	\$32,869
City of Dover	15,878
Village of Sugarcreek	8,053
Village of Gnadenhutten	5,654
Lawrence Township	5,449
Village of Newcomerstown	2,182
Franklin Township	1,953
Village of Strasburg	1,850
Warwick Township	1,388
Village of Midvale	593

**Note 9 – Permissive Sales and Use Tax**

In 1985, the County Commissioners by resolution imposed a one percent tax on all retail sales made in the County. The tax collection began March 1, 1988, and ran through December 31, 2000. In February 1997, the County Commissioners adopted a resolution imposing this tax through December 31, 2007. In May of 2017, a renewal for another ten year period was put on the Primary Ballot and passed; this new period started as of January 1, 2018. In May of 2018, County voters approved an additional sales and use tax of 0.5 percent for the purpose of providing revenue to the County for its 911 Emergency System for a period of two years, effective October 1, 2018. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2019. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unavailable revenue.



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

**Note 10 – Capital Assets**

Capital asset activity for governmental activities for the year ended December 31, 2019, was as follows:

	Balance 12/31/2018	Additions	Deletions	Balance 12/31/2019
<b>Governmental Activities:</b>				
Capital Assets, not being depreciated:				
Land	\$1,285,354	\$30,260	\$0	\$1,315,614
Construction in Progress	2,154,492	365,628	(2,417,201)	102,919
Total Capital Assets, not being depreciated	<u>3,439,846</u>	<u>395,888</u>	<u>(2,417,201)</u>	<u>1,418,533</u>
Capital Assets, being depreciated:				
Buildings and Improvements	38,758,146	2,273,627	0	41,031,773
Machinery and Equipment	15,020,882	1,263,903	0	16,284,785
Vehicles	5,502,841	549,760	(607,792)	5,444,809
Infrastructure	126,000,271	3,832,357	0	129,832,628
Total Capital Assets, being depreciated	<u>185,282,140</u>	<u>7,919,647</u>	<u>(607,792)</u>	<u>192,593,995</u>
Less Accumulated Depreciation:				
Buildings and Improvements	(18,950,914)	(868,619)	0	(19,819,533)
Machinery and Equipment	(4,441,061)	(1,485,351)	0	(5,926,412)
Vehicles	(3,816,419)	(496,762)	578,375	(3,734,806)
Infrastructure	(82,762,365)	(3,612,230)	0	(86,374,595)
Total Accumulated Depreciation	<u>(109,970,759)</u>	<u>(6,462,962) *</u>	<u>578,375</u>	<u>(115,855,346)</u>
Total Capital Assets being depreciated, Net	<u>75,311,381</u>	<u>1,456,685</u>	<u>(29,417)</u>	<u>76,738,649</u>
Governmental Activities Capital Assets, Net	<u>\$78,751,227</u>	<u>\$1,852,573</u>	<u>(\$2,446,618)</u>	<u>\$78,157,182</u>

\*Depreciation expense was charged to governmental activities as follows:

<b>Governmental Activities:</b>	
General Government:	
Legislative and Executive	\$576,922
Judicial	39,145
Public Safety	1,485,963
Public Works	4,097,150
Health	196,945
Human Services	64,193
Conservation and Recreation	2,644
Total	<u>\$6,462,962</u>

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

Capital asset activity for business-type activities for the year ended December 31, 2019, was as follows:

	Balance 12/31/2018	Additions	Deletions	Transfer of Operations	Balance 12/31/2019
<b>Business-Type Activities:</b>					
Capital Assets, not being depreciated:					
Land	\$246,142	\$0	\$0	\$0	\$246,142
Construction in Progress	5,548,775	1,032,397	(5,396,721)	0	1,184,451
Total Capital Assets, not being depreciated	5,794,917	1,032,397	(5,396,721)	0	1,430,593
Capital Assets, being depreciated:					
Buildings and Improvements	6,975,537	0	0	(654,258)	6,321,279
Machinery and Equipment	4,066,766	36,068	0	(53,455)	4,049,379
Vehicles	857,293	29,195	(10,254)	0	876,234
Sewer/Water Lines	34,675,578	5,509,427	0	(1,210,540)	38,974,465
Total Capital Assets, being depreciated	46,575,174	5,574,690	(10,254)	(1,918,253)	50,221,357
Less Accumulated Depreciation:					
Buildings and Improvements	(3,806,366)	(134,933)	0	454,529	(3,486,770)
Machinery and Equipment	(1,672,437)	(120,957)	0	14,988	(1,778,406)
Vehicles	(639,930)	(47,315)	10,254	0	(676,991)
Sewer/Water Lines	(11,562,857)	(569,793)	0	375,108	(11,757,542)
Total Accumulated Depreciation	(17,681,590)	(872,998)	10,254	844,625	(17,699,709)
Total Capital Assets being depreciated, Net	28,893,584	4,701,692	0	(1,073,628)	32,521,648
Business-Type Activities Capital Assets, Net	\$34,688,501	\$5,734,089	(\$5,396,721)	(\$1,073,628)	\$33,952,241

**Note 11 – 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. During 2006, the County joined Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$500,000,000 per occurrence for real and personal property; \$2,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability, Public Official's Liability, and Ohio Stop Gap, all of which are subject to a \$50,000 self-insured retention by the County, except Automobile Liability and Automobile Physical Damage, which are at \$10,000 and \$5,000, respectively. PERC's excess insurance carriers are Travelers Casualty and Surety Company of America for Property, Underwriter's at Lloyd's of London for Primary Liability, and Genesis Insurance Company for Excess Liability.

The County also carries a \$400,000 employee dishonesty policy, a \$200,000 forgery policy, money and securities coverage of \$200,000, computer fraud coverage of \$200,000, funds transfer fraud coverage of \$200,000, and a \$100,000 social engineering fraud aggregate through Travelers Casualty and Surety Company of America, subject to a \$5,000 deductible, and a comprehensive Boiler and Machinery policy with Travelers Property Casualty Company of America on all County buildings with the property damage limits of \$100,000,000 subject to a \$1,000 deductible.

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

---

The County also carries a \$2,000,000 Cyber Liability coverage from BCS Insurance Company, subject to a \$15,000 deductible.

Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

The County has contracted with the Tuscarawas County Healthcare Consortium (the Consortium) to provide employee medical, hospitalization, prescription drug and vision benefits. The Consortium is organized under Chapter 167 of the Ohio Revised Code and is composed of twenty-three members. Rates are set by the Consortium's board of directors. The County pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating members. Claims are paid for all participants regardless of claims flow. The Consortium is a separate and independent entity governed by its own set of by-laws and constitution. All assets and liabilities are the responsibility of the Consortium. The program is operated as a full indemnity program with no financial liability (other than monthly premiums) or risk to the County. The Consortium maintains stop gap loss insurance with Aultcare for \$200,000 on an individual basis. The Consortium shall pay the run out of all claims for a withdrawing Member. Any Member which withdraws from the Consortium pursuant to the Consortium Agreement shall have no claim to the Consortium's assets.

Depending on the level of coverage selected by the employee, the County pays premiums between \$841.30 and \$1,778.14 for the family plan and between \$454.75 and \$574.01 for the single plan per employee per month. Premiums are paid by the fund that pays the salary for the employee. Depending on level of coverage selected, employees on the family plan are required to contribute between \$36.50 and \$242.47 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$19.14 and \$78.27 per month toward their healthcare insurance.

Effective August 1, 2014, the County now provides a \$10,000 life insurance policy and pays a \$2.60 monthly premium per eligible employee for this benefit. The death benefit was previously self-funded and, in 2005, since the program was adequately funded, the County Commissioners suspended charges to departments for the monthly premiums for the death benefit. Previously accumulated monies for this purpose are currently funding the monthly premiums and the departmental charge suspension will continue until the Commissioners reinstate the charges.

For 2019, the Board of Developmental Disabilities provided health insurance to its employees through AultCare Insurance Company. Dental insurance was provided to Board of Developmental Disabilities employees through CBA Benefit Services. Vision insurance was provided through CBA Benefit Services' VSP program. The Board of Developmental Disabilities also provided, at no cost to the employees, term life insurance and accidental death and dismemberment insurance through the Dearborn National Life Insurance Company in the amount of \$20,000 for all full-time employees, at a cost to the County of \$4.40 per month, \$13,000 for employees 65 to 69 years of age, and \$10,000 for employees 70 years of age and older. The County pays monthly premiums for health, dental, and vision insurance provided to Board of Developmental Disabilities employees as follows:

	<u>Health Insurance</u>	<u>Dental Insurance</u>	<u>Vision Insurance</u>
Single (Employee Only)	\$653.95	\$33.10	\$10.37
Family	1,759.08	36.10	10.37

The County participated in the State Workers' Compensation retrospective rating and payment system prior to 2015. Once the County receives notice of the claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from

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

claims payable to intergovernmental payable. Although the County is no longer under the system, the plan involves a ten-year window where the County is responsible for the payment of actual claim costs for employees injured within the years that the County participated in the retrospective rating plan. The intergovernmental payable includes the actual claim costs of \$26,486. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims of \$130,357 have been accrued as a liability at December 31, 2019, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The intergovernmental and claims liability reported in the workers' compensation internal service fund at December 31, 2019, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. The portion of claims and contractual services expense that is associated with the County's custodial funds is presented as an external portion expense on the statement of activities. Changes in the fund's intergovernmental and claims liability amounts for 2018 and 2019 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2018	\$315,000	\$248	(\$23,159)	\$59,580	\$351,669
2019	351,669	0	(61,013)	(133,813)	156,843

Starting with policy year 2015, the County pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

**Note 12 – Long-Term Obligations**

Original issue amounts and interest rates of the County's debt issues were as follows:

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities:</b>			
<i>From Direct Placement:</i>			
2010 - County Building Improvement Bonds	5.28 %	\$1,450,000	2025
2005 - Courthouse Improvement Bond Anticipation Note	4.64	1,000,000	2025
<b>Business-Type Activities:</b>			
<i>USDA Revenue Bonds from Direct Placement:</i>			
Sewer - 2011 Stone Creek Sanitary Sewer Improvements	4.25	1,220,000	2051
Water - 2011 Water Systems Improvements	3.75	4,930,000	2051
<i>USDA General Obligations Bonds from Direct Placement:</i>			
Water - 2011 Water Meter Project	3.38	503,000	2026
<i>OPWC Loans from Direct Borrowing:</i>			
Sewer - 1999 Wilkshire Hills Upgrading	0.00	247,729	2020
Sewer - 2002 Wilkshire Hills Sewer System	0.00	149,286	2022
Sewer - 2005 Sandyville Pump Station	0.00	55,000	2025

(continued)

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

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Business-Type Activities:</b>			
<b>OPWC Loans from Direct Borrowing (continued):</b>			
Sewer - 2005 Mineral City Broadway Street	0.00 %	\$157,119	2025
Sewer - 2006 Power Generator Phase II	0.00	166,616	2027
Sewer - 2007 Midvale Barnhill	0.00	172,655	2027
Sewer - 2009 Stone Creek Wastewater System	0.00	500,000	2031
Sewer - 2011 Wastewater Treatment Plant	0.00	350,400	2032
Sewer - 2013 Sandyville Pump Station #2	0.00	415,728	2034
Sewer - 2013 Dover Township Sewer Extension Phase I	0.00	154,900	2034
Sewer - 2019 Wilkshire Hills WWTP Headworks	0.00	Not Finalized	Not Finalized
Water - 1998 Sandy Township Transmission Line	0.00	183,981	2019
Water - 2006 Emergency Power Generator Phase I	0.00	130,517	2026
Water - 2007 Wainwright Water System Improvements	0.00	151,046	2028
Water - 2013 Dundee Water System Improvements	0.00	400,000	2034
Water - 2014 Wilkshire Water Storage Repairs	0.00	400,000	2035
Water - 2016 Kerns Drive Waterline Replacement	0.00	149,081	2036
Water - 2019 Zoarville Water Transmission Line	0.00	Not Finalized	Not Finalized
<b>OWDA Loans from Direct Borrowing:</b>			
Sewer - 2009 Mineral City Sewer Improvements	3.25	2,494,966	2028
Sewer - 2014 Wilkshire Aerator Replacement	2.94	75,248	2033
Sewer - 2014 Wilkshire Upgrade Planning	3.37	74,684	2019
Sewer - 2015 Sandyville-East Sparta Upgrade	2.28	Not Finalized	Not Finalized
Water - 1999 Mineral City	2.00	894,485	2023
Water - 2013 Dundee WTP	3.34	87,511	2033
Water - 2013 Sandyville Water Transmission	3.42	290,000	2033
Water - 2019 Wilkshire Hills Water System Improvement Design	2.47	Not Finalized	Not Finalized
Water - 2019 Wilkshire Hills Well #2 Replacement	1.78 - 1.87	Not Finalized	Not Finalized

The changes in the County's long-term obligations during the year consist of the following:

	Balance 12/31/18	Increase	Decrease	Balance 12/31/19	Amounts Due In One Year
<b>Governmental Activities:</b>					
<b>Debt from Direct Placement:</b>					
County Building Improvement General Obligation Bonds	\$817,167	\$0	(\$99,302)	\$717,865	\$104,614
Courthouse Improvement Bond Anticipation Note	456,000	0	(456,000)	0	0
Total Debt from Direct Placement	<u>1,273,167</u>	<u>0</u>	<u>(555,302)</u>	<u>717,865</u>	<u>104,614</u>
<b>Net Pension Liability:</b>					
OPERS	23,486,378	18,252,136	0	41,738,514	0
STRS	583,318	0	(13,589)	569,729	0
Total Net Pension Liability	<u>24,069,696</u>	<u>18,252,136</u>	<u>(13,589)</u>	<u>42,308,243</u>	<u>0</u>
Net OPEB Liability - OPERS	<u>15,789,965</u>	<u>3,488,428</u>	<u>0</u>	<u>19,278,393</u>	<u>0</u>
Capital Lease	<u>7,770,921</u>	<u>0</u>	<u>(7,770,921)</u>	<u>0</u>	<u>0</u>
Compensated Absences	<u>1,977,055</u>	<u>1,212,682</u>	<u>(1,119,848)</u>	<u>2,069,889</u>	<u>1,197,297</u>
Claims	<u>290,656</u>	<u>0</u>	<u>(160,299)</u>	<u>130,357</u>	<u>39,156</u>
Total Governmental Activities	<u>\$51,171,460</u>	<u>\$22,953,246</u>	<u>(\$9,619,959)</u>	<u>\$64,504,747</u>	<u>\$1,341,067</u>

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

	Balance 12/31/18	Increase	Decrease	Balance 12/31/19	Amounts Due In One Year
<b>Business-Type Activities:</b>					
<i>USDA Revenue Bonds from Direct Placement:</i>					
Sewer - Stone Creek Sanitary Sewer Improvements	\$1,123,700	\$0	(\$16,200)	\$1,107,500	\$16,900
Water - Water Systems Improvements	4,603,400	0	(72,800)	4,530,600	75,600
Total USDA Revenue Bonds	5,727,100	0	(89,000)	5,638,100	92,500
<i>USDA General Obligation Bonds from Direct Placement:</i>					
Water - Water Meter Project	265,900	0	(34,300)	231,600	35,500
<i>OPWC Loans from Direct Borrowings:</i>					
Sewer - 1999 Wilkshire Hills Upgrading	18,580	0	(12,387)	6,193	0
Sewer - 2002 Wilkshire Hills Sewer System	29,859	0	(7,464)	22,395	0
Sewer - 2005 Sandyville Pump Station	17,875	0	(2,750)	15,125	0
Sewer - 2005 Mineral City Broadway Street	54,992	0	(7,856)	47,136	0
Sewer - 2006 Power Generator Phase II	74,976	0	(8,331)	66,645	0
Sewer - 2007 Midvale Barnhill	77,694	0	(8,633)	69,061	0
Sewer - 2009 Stone Creek Wastewater System	325,000	0	(25,000)	300,000	0
Sewer - 2011 Wastewater Treatment Plant	236,587	0	(17,525)	219,062	0
Sewer - 2013 Sandyville Pump Station #2	311,799	0	(20,786)	291,013	0
Sewer - 2013 Dover Township Sewer Extension Phase I	116,175	0	(7,745)	108,430	0
Sewer - 2019 Wilkshire Hills WWTP Headworks	0	218,729	0	218,729	0
Total Sewer	1,263,537	218,729	(118,477)	1,363,789	0
Water - 1998 Sandy Township Transmission Line	4,599	0	(4,599)	0	0
Water - 2006 Emergency Power Generator Phase I	48,943	0	(6,526)	42,417	0
Water - 2007 Wainwright Water System Improvements	71,749	0	(7,552)	64,197	0
Water - 2013 Dundee Water System Improvements	300,000	0	(20,000)	280,000	0
Water - 2014 Wilkshire Water Storage Repairs	68,900	0	(4,200)	64,700	0
Water - 2016 Kerns Drive Waterline Replacement	130,446	0	(7,454)	122,992	0
Water - 2019 Zoarville Water Transmission Line	0	121,192	0	121,192	0
Total Water	624,637	121,192	(50,331)	695,498	0
Total OPWC Loans	1,888,174	339,921	(168,808)	2,059,287	0
<i>OWDA Loans from Direct Borrowings:</i>					
Sewer - 2009 Mineral City Sewer Improvements	1,385,042	0	(126,636)	1,258,406	130,786
Sewer - 2014 Wilkshire Aerator Replacement	58,720	0	(3,301)	55,419	3,399
Sewer - 2014 Wilkshire Upgrade Planning	8,042	0	(8,042)	0	0
Sewer - 2015 Sandyville-East Sparta Upgrade	1,024,391	41,294	(44,369)	1,021,316	0
Total Sewer	2,476,195	41,294	(182,348)	2,335,141	134,185
Water - 1999 Mineral City	195,214	0	(41,911)	153,303	42,750
Water - 2013 Dundee WTP	68,899	0	(3,764)	65,135	3,890
Water - 2013 Sandyville Water Transmission	210,250	0	(14,500)	195,750	14,500
Water - 2019 Wilkshire Hills Water System Improvement Design	0	893	0	893	0
Water - 2019 Wilkshire Hills Well #2 Replacement	0	513	0	513	0
Total Water	474,363	1,406	(60,175)	415,594	61,140
Total OWDA Loans	2,950,558	42,700	(242,523)	2,750,735	195,325
<i>Net Pension Liability - OPERS:</i>					
Sewer	757,625	588,779	0	1,346,404	0
Water	252,542	196,259	0	448,801	0
Net Pension Liability - OPERS	1,010,167	785,038	0	1,795,205	0
<i>Net OPEB Liability - OPERS:</i>					
Sewer	509,354	112,530	0	621,884	0
Water	169,785	37,510	0	207,295	0
Net OPEB Liability - OPERS	679,139	150,040	0	829,179	0
Capital Leases	263,861	0	(35,019)	228,842	37,941
Compensated Absences	87,703	44,326	(42,902)	89,127	43,692
Total Business-Type Activities	\$12,872,602	\$1,362,025	(\$612,552)	\$13,622,075	\$404,958

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

---

During 2010, the County issued \$1,450,000, with a 5.28 percent interest rate, in Recovery Zone Economic Development Bonds (RZEDBs) through direct placement in accordance with the American Recovery and Reinvestment Act of 2009 (ARRA). These bonds were issued for the purpose of various County building improvements. These general obligation bonds are backed by the full faith and credit of the County. Payments are made out of the county building improvement fund and continue until maturity in 2025.

In 2005, the County issued a twenty year bond anticipation note for \$1,000,000 through direct placement, at 4.64 percent to fund the improvements being made to the Southern District Court in Uhrichsville. Payments were made out of the bond retirement fund beginning in 2006. On June 13, 2019, the County paid off the remainder of the bond anticipation note, which was originally scheduled to mature in 2025, for the purpose of debt service costs savings. The total payment for the early retirement of the debt was \$502,414 and included \$456,000 principal and \$46,414 for accrued interest and termination charges.

The capital lease reported in governmental activities was fully repaid in 2019 from the 911 emergency system sales tax fund, supported by an advance from the general fund.

There is no repayment schedule for the net pension liability and the net OPEB liability. However, employer pension and OPEB contributions are made from the following funds: general, board of developmental disabilities, public assistance, motor vehicle license and gas tax, child support enforcement agency, real estate assessment, dog and kennel, delinquent real estate collection, community economic development, community corrections grant, felony delinquent care, victim assistance, mediation grant, juvenile court special projects, law library resource, targeted community alternative to prison, department of rehabilitation and correction probation grant, sheriff's law enforcement trust, commissioners parks and recreation, workers' compensation, sewer district, and water district funds. For additional information related to the net pension liability and the net OPEB liability, see Notes 23 and 24.

Compensated absences will be paid from the general fund, the board of developmental disabilities fund, the public assistance fund, the motor vehicle license and gas tax fund, the child support enforcement agency fund, the real estate assessment fund, the dog and kennel fund, the community development block grant fund, the community corrections fund, the juvenile court special projects fund, the delinquent real estate collection fund, the felony delinquent care fund, the victim assistance fund, the water district fund, and the sewer district fund. The claims will be paid from the workers' compensation internal service fund. The USDA bonds, the OPWC loans, the OWDA loans, and the capital lease reported in the business-type activities will be paid from charges for services revenue in the enterprise funds. The loans are not general obligations and are not backed by the full faith and credit of the County.

During 2011, the County issued a revenue bond through direct placement through the United States Department of Agriculture (USDA) for Stone Creek Sanitary Sewer improvements in the sewer district. The forty year bond was issued in the amount of \$1,220,000, with an interest rate of 4.25 percent. The bond will mature in 2051.

During 2011, the County issued a general obligation bond through direct placement through the United States Department of Agriculture (USDA) for a water meter project in the water district. The fifteen year bond was issued in the amount of \$503,000, with an interest rate of 3.38 percent. The bond will mature in 2026.

In 2011, the County issued a revenue bond through direct placement through the USDA for the construction and installation of improvements to the water supply, treatment, storage, and distribution system for the water district. The full amount of the bond is \$4,930,000, with an interest rate of 3.75 percent. The final maturity of the bond is 2051.

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

---

The County has pledged future sewer revenues, net of operating expenses, to repay USDA revenue bonds, OPWC and OWDA loans and capital leases in the Tuscarawas County sewer district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2051. Annual principal and interest payments on these loans are expected to require about 127.5 percent of net revenues and about 20.2 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$6,233,165. Principal and interest for the current year were \$482,098 and total revenues were \$2,385,437.

The County has pledged future water revenues, net of operating expenses, to repay USDA revenue bonds and OPWC and OWDA loans in the Tuscarawas County water district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2051. Annual principal and interest payments on these loans are expected to require about 67.5 percent of net revenues and about 24 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$9,036,474. Principal and interest for the current year were \$370,582 and total revenues were \$1,546,507.

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

The sewer district's OPWC loan from direct borrowing for the 2013 Dover Township Sewer Extension Phase I was related to a capital asset no longer owned by the County as of October 1, 2019. The related capital asset is owned by the City of Dover after the transfer of operations described in Note 25.

Due to the COVID-19 pandemic, OPWC is not accepting loan repayments in July of 2020 and is revising the corresponding amortization schedules resulting in no amounts due in one year at the end of 2019.

The County's outstanding OPWC loans from direct borrowings of \$2,059,287 related to business-type activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County's outstanding OWDA loans from direct borrowings of \$2,750,735 related to business-type activities contain provisions that in the event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

Lines of credit have been established with the Ohio Public Works Commission in the amount of \$505,923 for sewer and water projects. Lines of credit have also been established with the Ohio Water Development Authority in the amount of \$1,558,754 for sewer and water projects. Since the loan repayment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements. Until final repayment schedules are available, the County will pay based on estimates. The balances of these loans are as follows:



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

	Balance 12/31/2019	Lines of Credit
<b>OPWC Loans Not Finalized:</b>		
Sewer - 2019 Wilkshire Hills WWTP Headworks	\$218,729	\$268,923
Water - 2019 Zoarville Water Transmission Line	121,192	237,000
<b>Total OPWC Loans Not Finalized</b>	<b>\$339,921</b>	<b>\$505,923</b>
<b>OWDA Loans Not Finalized:</b>		
Sewer - 2015 Sandyville-East Sparta Upgrade	\$1,021,316	\$1,110,075
Water - 2019 Wilkshire Hills Water System Improvement Design	893	256,240
Water - 2019 Wilkshire Hills Well #2 Replacement	513	192,439
Total Water	1,406	448,679
<b>Total OWDA Loans Not Finalized</b>	<b>\$1,022,722</b>	<b>\$1,558,754</b>

The following is a summary of the County's future annual principal and interest requirements for debt:

	Governmental Activities - From Direct Placement	
	County Building General Obligation Bond	
	Principal	Interest
2020	\$104,614	\$36,540
2021	110,210	30,944
2022	116,107	25,048
2023	122,318	18,837
2024	128,861	12,293
2025	135,755	5,398
Totals	\$717,865	\$129,060

Business-Type Activities - From Direct Placements/Direct Borrowings								
	USDA		USDA		OPWC Loans	OWDA Loans		
	Revenue Bonds		General Obligation Bonds			Principal	Principal	Interest
	Principal	Interest	Principal	Interest				
2020	\$92,500	\$216,966	\$35,500	\$7,817	\$0	\$195,325	\$50,164	
2021	96,000	213,413	36,600	6,618	309,839	200,695	44,627	
2022	99,700	209,725	37,900	5,383	151,823	206,233	38,933	
2023	103,500	205,895	39,200	4,104	144,358	189,043	33,072	
2024	107,500	201,918	40,500	2,781	144,358	171,549	27,526	
2025-2029	602,700	944,346	41,900	1,414	609,891	678,118	59,428	
2030-2034	728,000	819,219	0	0	346,215	87,050	5,805	
2035-2039	879,000	668,033	0	0	12,882	0	0	
2040-2044	1,061,900	485,352	0	0	0	0	0	
2045-2049	1,282,500	264,583	0	0	0	0	0	
2050-2051	584,800	34,009	0	0	0	0	0	
Totals	\$5,638,100	\$4,263,459	\$231,600	\$28,117	\$1,719,366	\$1,728,013	\$259,555	

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed

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

valuation, plus one and one-half percent of such valuation for the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$47,129,425 at December 31, 2019.

***Conduit Debt***

On August 2, 2007, the County authorized the issuance of \$16,000,000 in Twin City hospital revenue bonds. The proceeds were used to acquire, construct, install, and equip hospital facilities. The hospital facilities are leased and subsequently sold to the hospital. The lease payments are made to the trustee, US Bank, in an amount equal to the debt principal and interest payments. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment.

On September 1, 2011, the County agreed to lease a project from the State of Ohio, in the amount of \$6,000,000 and subsequently sublease the project to Trinity Hospital Twin City. The project was to acquire, construct, install, and equip hospital facilities. The hospital facilities are leased to the County and subsequently subleased to the hospital. The lease payments are made to the lessor, Fifth Third Bank, in an amount equal to the debt principal and interest payments. The project does not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment.

**Note 13 – Capital Leases**

The County has entered into lease agreements for radios, sewer lines, and a camera van. The lease for radios was fully repaid during 2019. These lease obligations meet the criteria of capital leases and have been recorded on the financial statements. Capital assets were capitalized at the present value of the minimum lease payments at the time the lease was entered into.

The assets acquired through capital leases are as follows:

	Business-Type Activities		
	Sewer Lines	Camera Van	Total
Asset:			
Sewer Lines	\$355,000	\$0	\$355,000
Vehicle	0	119,500	119,500
Less: Accumulated depreciation	(191,700)	(37,966)	(229,666)
<b>Total</b>	<b>\$163,300</b>	<b>\$81,534</b>	<b>\$244,834</b>

Such agreements provide for minimum, annual lease payments as follows:

	Business-Type Activities
2020	\$51,065
2021	51,198
2022	24,370
2023	24,440
2024	24,447
2025-2029	122,983
<b>Total Minimum Lease Payment</b>	<b>298,503</b>
<b>Less: Amount Representing Interest</b>	<b>(69,661)</b>
<b>Present Value of Minimum Lease Payments</b>	<b>\$228,842</b>

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

---

**Note 14 – Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused vacation time carries over from year to year at varying amounts depending on the policy or union agreement each employee falls under. Accumulated, unused sick leave is paid to employees who retire at varying rates depending on length of service.

**Note 15 – Contingent Liabilities**

*Federal and State Grants*

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.

*Litigation*

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor and outside counsel, ultimate disposition of these claims and lawsuits will not have a material adverse effect, if any, on the financial condition of the County.

**Note 16 – Internal Activity**

*Interfund Transfers*

Interfund transfers for the year ended December 31, 2019, consisted of the following:

Transfer to	Transfer From			Total
	General	Board of Developmental Disabilities	Other Governmental Funds	
Public Assistance	\$175,822	\$0	\$0	\$175,822
Other Governmental Funds	4,338,104	85,000	11,392	4,434,496
Sewer District	41,912	0	0	41,912
<b>Total</b>	<b>\$4,555,838</b>	<b>\$85,000</b>	<b>\$11,392</b>	<b>\$4,652,230</b>

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; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The general fund transferred \$175,822 to the public assistance fund to be used for a mandated share of funding, \$2,100,000 to the children’s services fund for foster care services, \$117,452 to various other special revenue funds to support programs accounted for in those funds, \$507,414 to the bond retirement fund for debt service, \$1,613,238 to various capital projects funds to support capital projects, and \$41,912 to the sewer district fund to provide for a portion of the payment of a 2018 settlement. The

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

board of developmental disabilities fund transferred \$85,000 to the board of developmental disabilities capital improvements fund to provide for capital improvements. The capital projects fund transferred \$11,392 to the general obligation bond retirement fund to provide for debt service.

**Interfund Balances**

Interfund balances for the year ended December 31, 2019, consisted of the following:

Interfund Payable	Interfund Receivable				
	General	Board of Developmental Disabilities	Public Assistance Fund	Motor Vehicle License and Gas Tax	Other Governmental Funds
<b>Governmental Funds:</b>					
General	\$0	\$0	\$141	\$122	\$185
Board of Developmental Disabilities	0	0	0	96	0
Public Assistance	31,601	0	0	0	0
Motor Vehicle License and Gas Tax	0	0	0	0	0
911 Emergency System Sales Tax	2,200,000	0	0	0	0
Other Governmental Funds	885,200	10,226	0	80	0
<b>Proprietary Funds:</b>					
Sewer District	452,363	0	0	0	196,876
Water District	1,654	0	0	0	135,356
Internal Service Funds	0	0	0	0	278
<b>Total</b>	<b>\$3,570,818</b>	<b>\$10,226</b>	<b>\$141</b>	<b>\$298</b>	<b>\$332,695</b>

Interfund Payable	Interfund Receivable (continued)		
	Sewer District	Internal Service Funds	Total
<b>Governmental Funds:</b>			
General	\$0	\$9,704	\$10,152
Board of Developmental Disabilities	0	3,360	3,456
Public Assistance	150	1,745	33,496
Motor Vehicle License and Gas Tax	0	1,191	1,191
911 Emergency System Sales Tax	0	0	2,200,000
Other Governmental Funds	0	1,939	897,445
<b>Proprietary Funds:</b>			
Sewer District	0	153	649,392
Water District	0	0	137,010
Internal Service Funds	0	0	278
<b>Total</b>	<b>\$150</b>	<b>\$18,092</b>	<b>\$3,932,420</b>

Interfund balances at December 31, 2019, represent charges for services, reimbursable expenditures, interfund advances, or manuscript bonds. 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. In 2019, the general fund advanced \$2,200,000 to the 911 emergency system sales tax fund to provide for the early retirement of the capital lease. All interfund balances are expected to be paid within one year except for \$225,000 of the interfund balance of \$240,000 between the general fund and the sewer district fund for the repayment of a settlement fronted by the general fund, and all of the interfund balance of \$208,088 between the general

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

fund and the sewer district fund for the repayment of funds provided for the payment of a 2018 settlement, and \$295,317 of the interfund balance of \$332,232 between the capital projects fund and the sewer district and water district funds for the repayment of new building costs which were fronted by the County, and \$841,715 of the manuscript bonds described in the subsequent paragraph. These interfund balances will be repaid through annual payments of \$15,000 over a twenty year period for the settlement, payments of \$13,873 over a fifteen year period for the 2018 settlement, with repayments beginning in 2023, and monthly payments of \$3,076 over a thirty year period for building costs. The repayments began in 2016 for the settlement and in 1998 for building costs.

The manuscript bonds are courthouse improvement bonds issued at 3.61 percent and due on December 31, 2043. They were used for the repair and renovation of the County courthouse dome. The manuscript bonds were issued by the County (County building improvement fund) and purchased by the County Treasurer as an investment (general fund). The amount of bonds issued was \$750,000 in 2018 and \$137,229 in 2019. 2019 principal repayments totaled \$22,350, leaving \$864,879 bonds outstanding at year end. Principal and interest requirements to retire the courthouse improvement manuscript bonds outstanding at December 31, 2019, are as follows:

	<u>Courthouse Improvement Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$23,164	\$31,015
2021	24,008	30,171
2022	24,882	29,297
2023	25,789	28,390
2024	26,728	27,451
2025-2029	148,975	121,920
2030-2034	178,156	92,739
2035-2039	213,055	57,840
2040-2043	200,122	16,594
Totals	<u>\$864,879</u>	<u>\$435,417</u>

**Note 17 – Significant Commitments**

***Contractual Commitments***

As of December 31, 2019, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
<b>General Fund:</b>	
Office Contracts	\$92,266
Program Services	31,512
Building and Equipment Maintenance and Repairs	48,216
Computer and Technology Projects	7,679
Utilities	67,286
<b>Special Revenue Funds:</b>	
Public Assistance:	
Utilities	4,218

*(continued)*

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

Funds/Projects	Contract Amount Outstanding
<b>Special Revenue Funds (continued):</b>	
Motor Vehicle License and Gas Tax:	
Road and Bridge Construction	\$42,341
Utilities	8,732
Office Contracts	1,071
Building and Equipment Maintenance and Repairs	17,453
Child Support Enforcement Agency:	
Utilities	34,113
Real Estate Assessment:	
Computer and Technology Projects	4,478
Program Services	16,874
Office Contracts	3,187
Dog and Kennel:	
Office Contracts	450
Building and Equipment Maintenance and Repairs	417
Utilities	644
Community Development Block Grant:	
CHIP CDBG Allocation	20,551
Community Economic Development:	
Utilities	389
Multi-County Drug Task Force:	
Utilities	290
Felony Delinquent Care:	
Utilities	839
Sheriff Concealed Handgun License:	
Program Services	3,279
Indigent Guardianship:	
Program Services	485
County Court Special Projects:	
Program Services	2,025
Office Contracts	10,641
Law Library Resource:	
Program Services	320
<b>Capital Projects Funds:</b>	
Capital Projects:	
Building Improvements	365,513
Hazardous Materials Equipment:	
Program Services	4,655
Court Computers:	
Computer and Technology Projects	13,741
Office Contracts	681
Utilities	365
Commissioners Parks and Recreation:	
Program Services	2,250

*(continued)*

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

Funds/Projects	Contract Amount Outstanding
<b>Enterprise Funds:</b>	
Sewer District:	
Engineering Services and Project Construction	\$25,850
Utilities	22,595
Program Services	25,903
Office Contracts	12,919
Building and Equipment Maintenance and Repairs	7,218
Water District:	
Utilities	9,697
Program Services	6,008
Engineering Services and Project Construction	552,335
Building and Equipment Maintenance and Repairs	9,192
Office Contracts	46,760

The amounts remaining on these contracts were encumbered at year end.

***Encumbrances***

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

<b>Governmental Funds:</b>	
General	\$784,712
Public Assistance	426,277
Motor Vehicle License and Gas Tax	651,008
911 Emergency System Sales Tax	10,155
Other Governmental Funds	1,034,934
Total Governmental	\$2,907,086
 <b>Proprietary Funds:</b>	
Sewer District	\$103,894
Water District	600,190
Total Proprietary	\$704,084

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

**Note 18 – Fund Balances**

Fund balance is 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 the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

Fund Balances	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	911 Emergency System Sales Tax	Other Governmental Funds	Total
<b><u>Nonspendable:</u></b>							
Inventory	\$203,552	\$18,234	\$5,794	\$1,269,026	\$0	\$6,415	\$1,503,021
Prepays	469,020	796,156	6,751	4,777	34,088	144,482	1,455,274
Interfund Loan	1,274,803	0	0	0	0	0	1,274,803
Unclaimed Monies	131,521	0	0	0	0	0	131,521
<i>Total Nonspendable</i>	<u>2,078,896</u>	<u>814,390</u>	<u>12,545</u>	<u>1,273,803</u>	<u>34,088</u>	<u>150,897</u>	<u>4,364,619</u>
<b><u>Restricted for:</u></b>							
Capital Projects	0	0	0	0	0	294,320	294,320
Developmental Disabilities Board	0	14,442,355	0	0	0	0	14,442,355
Road and Bridge Repair and Maintenance	0	0	0	2,822,522	0	0	2,822,522
Real Estate Assessment	0	0	0	0	0	2,554,474	2,554,474
Child Support Enforcement	0	0	0	0	0	226,151	226,151
Community Corrections	0	0	0	0	0	353,964	353,964
Court Special Projects	0	0	0	0	0	224,507	224,507
Enforcement Services	0	0	0	0	0	179,729	179,729
Wireless 911 Operations	0	0	0	0	0	118,259	118,259
Law Library Resources	0	0	0	0	0	178,563	178,563
Delinquent Real Estate Tax Collection	0	0	0	0	0	171,872	171,872
Other Purposes:							
Dog and Kennel	0	0	0	0	0	136,968	136,968
Commissary	0	0	0	0	0	104,921	104,921
Community Improvement	0	0	0	0	0	71,159	71,159
Court Services	0	0	0	0	0	43,433	43,433
Senior Citizens Programs	0	0	0	0	0	42,422	42,422
Victim Assistance	0	0	0	0	0	33,642	33,642
Convention and Visitor's Bureau	0	0	0	0	0	29,679	29,679
Other Purposes	0	0	0	0	0	140,601	140,601
<i>Total Restricted</i>	<u>0</u>	<u>14,442,355</u>	<u>0</u>	<u>2,822,522</u>	<u>0</u>	<u>4,904,664</u>	<u>22,169,541</u>
<b><u>Committed to:</u></b>							
Jury Administration	0	0	0	0	0	1,697	1,697
Internal Service	29,503	0	0	0	0	0	29,503
Economic Development and Growth	1,562,190	0	0	0	0	0	1,562,190
<i>Total Committed</i>	<u>1,591,693</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,697</u>	<u>1,593,390</u>
<b><u>Assigned to:</u></b>							
Purchases on Order:							
Health and Wellness	402,843	0	0	0	0	0	402,843
County Administration	236,306	0	0	0	0	0	236,306
Public Safety	149,529	0	0	0	0	0	149,529
Court Services	26,687	0	0	0	0	0	26,687
Conservation and Recreation	10,000	0	0	0	0	0	10,000
Court Services	101,747	0	0	0	0	0	101,747
Debt Service	0	0	0	0	0	1	1
Capital Improvements	0	0	0	0	0	3,585,074	3,585,074
<i>Total Assigned</i>	<u>927,112</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,585,075</u>	<u>4,512,187</u>
Unassigned (Deficit)	<u>13,176,559</u>	<u>0</u>	<u>(922,904)</u>	<u>0</u>	<u>(1,313,395)</u>	<u>(546,987)</u>	<u>10,393,273</u>
<b>Total Fund Balances (Deficit)</b>	<u><b>\$17,774,260</b></u>	<u><b>\$15,256,745</b></u>	<u><b>(\$910,359)</b></u>	<u><b>\$4,096,325</b></u>	<u><b>(\$1,279,307)</b></u>	<u><b>\$8,095,346</b></u>	<u><b>\$43,033,010</b></u>



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

---

***Stabilization Arrangement*** In addition to the previous fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditures. The budget stabilization reserve is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonably protect an entity from long-term economic factors. The balance in the reserve at December 31, 2019, is \$1,223,051.

## **Note 19 – Joint Ventures**

### ***Tuscarawas County Regional Planning Commission (Commission)***

The County participates in the Tuscarawas County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, and certain municipalities and townships. Of the 59 members of the Commission board of trustees, the County appoints 10. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission has the purpose and duty to make studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services, and other aspects of the region or the County, respectively.

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. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2019, the County contributed \$61,000 which represents 82 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

### ***Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties (ADAMHS Board)***

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The Board is managed by a fourteen member board of trustees, five appointed by the commissioners of Tuscarawas County, three by Carroll County, and six appointed by the director of the State Department of Mental Health and Addiction Services. The trustees exercise total control of the operation of the Board including budgeting, appropriating, contracting and designating management. Continued existence of the Board is dependent on the County's continued participation; however, the County does not have an equity interest in the Board. The Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2019, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

## **Note 20 – Jointly Governed Organizations**

### ***Tuscarawas County Family and Children First Council (Council)***

The Council provides services to multi-need youths in Tuscarawas County. There are thirty-one organizations which are members of the Council. The operations of the Council are controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each organization's degree of control is limited to its representation on the Board. In 2019, the County contributed \$30,500 to the Council.

### ***Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District)***

The District provides solid waste disposal, recycling opportunities, and other waste management services and is controlled by a Board of Directors consisting of nine members; three County Commissioners of each of the three member counties. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. In 2019, the District's revenues were received from haulers; no monies were contributed by the County.

### ***Multi-County Juvenile Attention Center (Center)***

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The Board exercises total control over the operation of the Center including budgeting, appropriating, contracting and designating management. Budgets are adopted by the governing board of commissioners. Each County's degree of control is limited to its representation on the Board. In 2019, the County contributed \$970,723 to the Center and paid \$88,173 for foster care services.

### ***Community Improvement Corporation of Tuscarawas County (Corporation)***

The Corporation was formed to advance, encourage, and promote the industrial, economic, commercial and civic development and is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugarcreek and Gnadenhutzen. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2019, the County made no contributions to the Corporation.

### ***Tuscarawas County Economic Development Corporation, Incorporated (TCEDC)***

The purpose of the Tuscarawas County Economic Development Corporation, Incorporated, is to promote business and industry within Tuscarawas County. TCEDC is a legally separate, not-for-profit corporation, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a board of directors made up of eighteen members. Mandatory appointments include the chief elected official from each of the cities of Dover, New Philadelphia, and Uhrichsville; one County Commissioner and two designees appointed by the County Commissioners; and one member from the Tuscarawas County Township Association.

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

---

Additional directors are elected on recommendations of the Board's nominating committee. Each member's degree of control is limited to its representation on the Board. In 2019, the County made no contributions to TCEDC.

***The Area Office on Aging (Council)***

The Area Office on Aging is a regional council of governments that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors composed of one representative appointed by each participating County. The Board has total control over budgeting, personnel and all other financial matters. The Council receives Title III monies to be used for programs within member Counties. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The Council has no outstanding debt. In 2019, no monies were received from the County.

***Tuscarawas County Tax Incentive Review Council (TCTIRC)***

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 56 members, consisting of 3 members appointed by the County Commissioners, 22 members appointed by municipal corporations, 12 members appointed by township trustees, 2 members from the County Auditor's Office, 16 members appointed by boards of education located within the County, and 1 member representing the Economic Development and Finance Alliance. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the council can make written recommendations to the legislative authority that approved the agreement. There is no cost associated with being a member of this Council. The Board exercises total control over the operations of the TCTIRC including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2019.

***Stark Regional Community Corrections Center (SRCCC)***

SRCCC is a community-based correctional facility which serves the Common Pleas judges of the four-county area of Holmes, Stark, Tuscarawas and Wayne Counties. All funding comes from the Ohio Department of Rehabilitation and Correction (ODRC). The facility operates with 159 beds and serves both male and female offenders. The maximum sentence is 180 days. The facility is governed by a Facility Governing Board that meets on a quarterly basis to review and approve all facility-related matters, including safety and security, policies and procedures, programming and fiscal. The Facility Governing Board adopts an annual budget, authorizes expenditures and hires a Director. A Judicial Advisory Board, made up of the Common Pleas judges appoints two-thirds of the members to the Facility Governing Board and advises the Board as needed. The Board exercises total control over the operations of the SRCCC including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2019.

***Ohio Mid-Eastern Governments Association (OMEGA)***

OMEGA is a ten county regional council of governments composed of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the

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

---

application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a 22 member executive board composed of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based on the most recent United States census. During 2019, OMEGA received \$8,558 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, Suite B, Cambridge, Ohio 43725.

***Mid-Eastern Ohio Regional Council (MEORC)***

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Board made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and State grants. MEORC does not have any outstanding debt. The Board exercises total control over the operations of MEORC including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County contributed \$172,995 to this organization in 2019. In addition, the County reports cash with fiscal agent in the amount of \$1,774,497 for monies held by the organization. Information can be obtained from 1 Avalon Road, Mount Vernon, Ohio 43050.

**Note 21 – Related Organizations**

***Tuscarawas County University Branch District (District)***

The Tuscarawas County University Branch District was created to better serve the people of Tuscarawas County by providing higher education at the university level in the Tuscarawas County area. The County Commissioners are responsible for appointing the trustees of the District, but the County's accountability does not extend beyond making the appointments.

***Tuscarawas 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 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 determines its own budget.

***Economic Development and Finance Alliance (Alliance)***

The Economic Development and Finance Alliance is a legally separate entity, statutorily created under Section 4582.02 of the Ohio Revised Code, served by a five-member board of directors. The purpose of the Alliance is to be involved in activities that enhance foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within Tuscarawas County. The County Commissioners appoint the members of the Board, based on recommendations by the Alliance. However, the County cannot influence the Alliance's operation nor does the Alliance represent a potential financial benefit for or burden on the County. The Commissioners are limited in the authority to remove the directors they appoint only for reasons of malfeasance, misfeasance, or nonfeasance. The Alliance determines its own budget.

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

---

***Tuscarawas County Transportation Improvement District (District)***

The Tuscarawas County Transportation Improvement District is a legally separate entity, statutorily created under Section 5540.02 of the Ohio Revised Code, served by a board of trustees consisting of five voting members appointed by the Commissioners and two nonvoting members appointed by the Ohio Legislature. The purpose of the District is to improve the transportation system in the territorial jurisdiction of the County of Tuscarawas in order to contribute to the creation or preservation of jobs, employment opportunities and the improvement of the economic welfare of the people within the jurisdiction of the District. The District does not represent a potential financial benefit for or burden on the County, and the District determines its own budget.

**Note 22 – Shared Risk Pool**

*Public Entity Risk Consortium (PERC)* The County participates in PERC, a shared risk pool which is restricted to mid-size public entities including pools. PERC was formed as an Ohio not-for-profit corporation as authorized by Ohio Revised Code Section 2744.081 and operates a property, crime, and liability insurance program. PERC members include Tuscarawas County, Wayne County, the City of Lorain and the member participants of four pools: the Buckeye Ohio Risk Management Association, Incorporated (BORMA); the Midwest Pool Risk Management Agency, Incorporated (MPRMA); the Ohio Housing Authority Property and Casualty, Incorporated (OHAPCI); and the State Housing Authority Risk Pool Association, Incorporated (SHARP). Each member appoints one person to the Board of Trustees. The Board of Directors consists of five trustees as determined by the Board of Trustee vote. The Board of Directors governs and administers PERC. Each member's control over the budgeting and financing of PERC is limited to its voting authority and any representation it may have on the Board of Directors. Participation in PERC is by written application subject to approval of the Board of Directors and the payment of premiums. Members are required to remain members of PERC until the end of the PERC fiscal year (November 30). Any member may withdraw from PERC at the end of the PERC fiscal year upon providing at least three months prior notice. The withdrawing member agrees any distribution of surplus PERC funds allocable to the withdrawing member are forfeited by the withdrawing member and shall be distributed to the then remaining members in proportion to their interest in the surplus funds or other equitable manner as determined by the Board of Directors. In 2019, the County made payments in the amount of \$346,479 to PERC. Financial information may be obtained from Arthur J. Gallagher Risk Management Services, Incorporated, 3 Summit Park Drive, Suite 530, Independence, Ohio 44131.

**Note 23 – Defined Benefit Pension Plans**

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

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

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities (assets) to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions/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 obligation to sacrifice resources for pensions/OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

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

---

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

Ohio Revised Code limits the County's obligation for these liabilities to annually required payments. The County cannot control benefit terms or the manner in which pensions 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 liabilities are 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 include 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 liabilities (assets). Resulting adjustments to the net pension/OPEB liabilities (assets) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution 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 required pension disclosures. See Note 24 for the required OPEB disclosures.

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

County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups

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

under the traditional and combined plans as per the reduced benefits adopted by SB 343 (See OPERS' financial report referenced previously for additional information, including requirements for reduced and unreduced benefits):

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<p><b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit</p> <p><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</p> <p><b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30</p>	<p><b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit</p> <p><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</p> <p><b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30</p>	<p><b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit</p> <p><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</p> <p><b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35</p>
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<p><b>Age and Service Requirements:</b> Age 52 with 15 years of service credit</p> <p><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</p>	<p><b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit</p> <p><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</p>	<p><b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit</p> <p><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</p>

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.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual COLA. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a COLA of the defined benefit portion of their pension benefit. For those retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the members' contributions plus or minus the investment gains or losses resulting from the members' investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and

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

have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions, and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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

	State and Local	Law Enforcement
<b>2019 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 <b>2019 Actual Contribution Rates</b>		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
 Employee	 10.0 %	 13.0 %

- \* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- \*\* 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.
- \*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2019, the County's contractually required contribution was \$3,135,129 for the traditional plan, \$52,078 for the combined plan, and \$54,438 for the member-directed plan. Of these amounts, \$343,461 is reported as an intergovernmental payable for the traditional plan, \$5,675 for the combined plan, and \$5,921 for the member-directed plan.

***Plan Description – State Teachers Retirement System (STRS)***

County licensed teachers and other faculty members participate in STRS Ohio, 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 website at [www.strsoh.org](http://www.strsoh.org).



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

---

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. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of-living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be 5 years of service credit and age 65, or 35 years of service credit and at least age 60.

Effective changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be 5 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. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate 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 that 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 2019 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2019, the full employer contribution was allocated to pension.

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

The County's contractually required contribution to STRS was \$45,882 for 2019. Of this amount, \$1,299 is reported as an intergovernmental payable.

***Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability (asset) for OPERS was measured as of December 31, 2018, and the total pension liability for STRS was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) 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 <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.15895196%	0.09062225%	0.00257628%	
Prior Measurement Date	<u>0.15614769%</u>	<u>0.09018381%</u>	<u>0.00265292%</u>	
Change in Proportionate Share	<u>0.00280427%</u>	<u>0.00043844%</u>	<u>-0.00007664%</u>	
Proportionate Share of the:				
Net Pension Liability	\$43,533,719	\$0	\$569,729	\$44,103,448
Net Pension Asset	0	101,336	0	101,336
Pension Expense	9,609,116	28,167	76,123	9,713,406

2019 pension expense for the member-directed defined contribution plan was \$54,438. The aggregate pension expense for all pension plans was \$9,767,844 for 2019.

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

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$2,008	\$0	\$4,639	\$6,647
Changes of assumptions	3,789,717	22,633	66,925	3,879,275
Net difference between projected and actual earnings on pension plan investments	5,908,744	21,830	0	5,930,574
Changes in proportion and differences between County contributions and proportionate share of contributions	320,715	3,115	16,079	339,909
County contributions subsequent to the measurement date	<u>3,135,129</u>	<u>52,078</u>	<u>25,292</u>	<u>3,212,499</u>
Total Deferred Outflows of Resources	<u>\$13,156,313</u>	<u>\$99,656</u>	<u>\$112,935</u>	<u>\$13,368,904</u>

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

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$571,621	\$41,388	\$2,466	\$615,475
Net difference between projected and actual earnings on pension plan investments	0	0	27,845	27,845
Changes in proportion and differences between County contributions and proportionate share of contributions	172,592	336	86,840	259,768
<b>Total Deferred Inflows of Resources</b>	<b>\$744,213</b>	<b>\$41,724</b>	<b>\$117,151</b>	<b>\$903,088</b>

\$3,212,499 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 or increase to the net pension asset in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2020	\$3,923,526	\$3,808	\$17,201	\$3,944,535
2021	2,057,287	(552)	(27,287)	2,029,448
2022	548,157	(95)	(19,577)	528,485
2023	2,748,001	6,742	155	2,754,898
2024	0	(2,233)	0	(2,233)
Thereafter	0	(1,816)	0	(1,816)
<b>Total</b>	<b>\$9,276,971</b>	<b>\$5,854</b>	<b>(\$29,508)</b>	<b>\$9,253,317</b>

***Actuarial Assumptions – OPERS***

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2018, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018, are presented as follows:

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

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October of 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

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 previously described tables.

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

The long-term 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.

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

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 table that follows displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

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

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

**Discount Rate** For 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members; therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability (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 7.2 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 (6.2 percent) or one percentage point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$64,311,963	\$43,533,719	\$26,266,811
OPERS Combined Plan	(33,530)	(101,336)	(150,433)

**Actuarial Assumptions – STRS**

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

Inflation	2.50 percent
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

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

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 Table, 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.

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

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

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

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

\*\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and do not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described previously. 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, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

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

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$832,595	\$569,729	\$347,199

**Note 24 – Defined Benefit OPEB Plans**

See Note 23 for a description of the net OPEB liability (asset).

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

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' financial report referenced later 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, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.0 percent of earnable salary, and 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.

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

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2019 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$21,775 for 2019. Of this amount, \$2,369 is reported as an intergovernmental payable.

***Plan Description – State Teachers Retirement System (STRS)***

The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs, and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2021. 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. All benefit recipients 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 year ended December 31, 2019, STRS did not allocate any employer contributions to post-employment health care.

***OPEB Liabilities (Asset), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB asset was measured as of June 30, 2019, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.15422709%	0.00257628%	
Prior Measurement Date	<u>0.15165950%</u>	<u>0.00265292%</u>	
Change in Proportionate Share	<u>0.00256759%</u>	<u>-0.00007664%</u>	
Proportionate Share of the:			
Net OPEB Liability	\$20,107,572	\$0	\$20,107,572
Net OPEB Asset	0	42,669	42,669
OPEB Expense	1,829,137	(15,130)	1,814,007



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

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$6,809	\$3,868	\$10,677
Changes of assumptions	648,293	897	649,190
Net difference between projected and actual earnings on OPEB plan investments	921,813	0	921,813
Changes in proportion and differences between County contributions and proportionate share of contributions	186,985	0	186,985
County contributions subsequent to the measurement date	<u>21,775</u>	<u>0</u>	<u>21,775</u>
Total Deferred Outflows of Resources	<u>\$1,785,675</u>	<u>\$4,765</u>	<u>\$1,790,440</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$54,558	\$2,171	\$56,729
Changes of assumptions	0	46,782	46,782
Net difference between projected and actual earnings on OPEB plan investments	0	2,680	2,680
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>115,540</u>	<u>10,138</u>	<u>125,678</u>
Total Deferred Inflows of Resources	<u>\$170,098</u>	<u>\$61,771</u>	<u>\$231,869</u>

\$21,775 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2020	\$706,951	(\$12,253)	\$694,698
2021	267,827	(12,253)	255,574
2022	154,645	(11,179)	143,466
2023	464,379	(10,802)	453,577
2024	0	(10,572)	(10,572)
Thereafter	<u>0</u>	<u>53</u>	<u>53</u>
Total	<u>\$1,593,802</u>	<u>(\$57,006)</u>	<u>\$1,536,796</u>

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

---

***Actuarial Assumptions – OPERS***

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

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

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current Measurement Date	3.96 percent
Prior Measurement Date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current Measurement Date	3.71 percent
Prior Measurement Date	3.31 percent
Health Care Cost Trend Rate:	
Current Measurement Date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement Date	7.25 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

In October of 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change was effective for the 2018 valuation.

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 previously described tables.

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

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

---

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the traditional pension plan, combined plan and member-directed plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.6 percent for 2018.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The following table displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

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

**Discount Rate** A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.71 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

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

***Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate*** The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.96 percent) or one percentage point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$25,725,079	\$20,107,572	\$15,640,169

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

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

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$19,327,739	\$20,107,572	\$21,005,730

***Actuarial Assumptions – STRS***

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

Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends:	
Medical:	
Pre-Medicare	5.87 percent initial, 4 percent ultimate
Medicare	4.93 percent initial, 4 percent ultimate
Prescription Drugs:	
Pre-Medicare	7.73 percent initial, 4 percent ultimate
Medicare	9.62 percent initial, 4 percent ultimate

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

---

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

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

Actuarial assumptions used in the June 30, 2019, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

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

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 23.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2019. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2019. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2019.

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate** The following table represents the County's proportionate share of the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45 percent, as well as what the 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 (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	\$36,410	\$42,669	\$47,932
	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$48,385	\$42,669	\$35,669

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

---

**Note 25 – Transfer of Operations**

Following a legal proceeding and counterclaim related to the provision of sanitary sewer services, the County approved a settlement with the City of Dover to transfer the Lowden, Parral and Renner/Ridgewood/Willow Glens sewer collection system assets and customers, as well as the Ridgewood water system assets and customers, to the City of Dover to operate and maintain. The customers and assets transferred to the City of Dover effective October 1, 2019. For 2019, the County is reporting a special item of \$1,073,628 for the transfer of operations.

The 2019 revenues and expenses recognized prior to the transfer for the disposed operations were as follows:

	Sewer District	Water District	Total
Operating Revenues	\$130,447	\$42,386	\$172,833
Operating Expenses	143,887	36,292	180,179

**Note 26 – Related Party Transactions**

During 2019, the County provided facilities, certain equipment, and salaries for the administration of the Tuscarawas County Healthcare Consortium (the Consortium), a discretely presented component unit of the County. Additionally, the County paid \$6,084,162 to the Consortium during 2019, which represents 77.7 percent of the Consortium’s cash receipts.

**Note 27 – Subsequent Event**

The United States, the State of Ohio and Tuscarawas County Commissioners declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County’s investment portfolio and the investments of the pension and other employee benefit plans in which the County participates fluctuate with market conditions, and due to market volatility, the amount of gains or losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County’s future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

**Note 28 – Tuscarawas County Healthcare Consortium**

*Description of the Entity*

The Tuscarawas County Healthcare Consortium (the Consortium) is a legally separate entity organized under Ohio Revised Code Chapter 167. The Consortium was established January 1, 2017, formed by certain political subdivisions within Tuscarawas County, for the purpose of obtaining medical and hospitalization benefits for the employees of the members in the Consortium. Prior to becoming a separate entity, the activity of the Consortium was reported as an internal service fund of Tuscarawas County.

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

---

Some of the more significant provisions of the Consortium are as follows:

***Board of Directors*** The Consortium shall have a Board of Directors which shall, among other duties, determine the general policy of the Consortium. The Board of Directors consist of five members. Four members shall be appointed by the Tuscarawas County Commissioners and one member shall be appointed by the remaining members by majority vote. The Board of Directors shall include a Chairperson and Vice Chairperson. The election of the Chairperson and Vice Chairperson shall be made annually by the members of the Board of Directors at the first Directors' meeting of the new fiscal year.

The term of the office shall be for two years beginning January 1 and ending December 31. A person appointed to serve as a Director on the Board shall remain in office until (1) the Consortium receives evidence of the appointment of a successor, or (2) the effective time of the withdrawal from or termination of the member from the Consortium.

***Termination of the Consortium*** The Consortium shall be terminated upon majority vote of its members. In the event of termination, all assets must be first used to pay all debts and legal obligations of the Consortium. All assets remaining after the satisfaction of all legal obligations shall be distributed to members on a prorate basis as determined by their membership dues. No member of the Consortium shall be liable for any debt or obligation of the Consortium.

***Withdrawal from Membership*** A member may withdraw from membership in the Consortium by formal action of its governing board and upon six months written notice to the Consortium after such action. The withdrawing member shall become a non-voting member of the Consortium and if serving as a Director shall be deemed to have resigned as a Director upon such notice. Specifics governing the withdrawal of a Consortium member and the run out of all claims for such Consortium member are addressed in Section 10 of the Consortium Agreement.

***Fiscal Agent*** The Fiscal Agent is responsible for administering the financial transactions of the Consortium. For 2019, Tuscarawas County served as Fiscal Agent for the Consortium. The Fiscal Agent carries out the responsibilities of the Operating Fund, enters into contracts on behalf of the Consortium as authorized by the Board of Directors and carries out such other responsibilities as approved by the Board of Directors and agreed to by the Fiscal Agent. The Tuscarawas County Auditor serves as the Treasurer of the Consortium. The Fiscal Agent is reimbursed for such costs incurred by it in carrying out its responsibilities as may be approved by the Board of Directors.

***Benefits*** Member contributions are used to provide medical, hospitalization, prescription drug and vision insurance benefits as provided for in the Member's Plan Document and as established by law. The Board of Directors determines, at their discretion, the insurance benefits to be provided by or through the Consortium. Insurance limits, types of claims covered, eligibility for benefits and any deductibles shall be approved by the governing board of each member and shall be described in the Member's Plan Document. The Board of Directors determines, at their discretion, which insurance carriers and policies to utilize to provide benefits pursuant to the Consortium Agreement.

***Operating Fund*** The Operating Fund consists of all monthly contributions made to the Fiscal Agent in accordance with the Consortium Agreement. Interest earned on monies in the Operating Fund shall be credited to the Operating Fund.

The Fiscal Agent may use the Operating Fund for purposes such as, but not limited to:

1. Transfer funds to a third-party administrator for payment of claims;

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

---

2. Pay premiums of the Consortium's stop-loss insurance coverage; and
3. Pay fees of any third-party administrator, Fiscal Agent, consultants and lawyers.

***Summary of Significant Accounting Policies***

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

***Reporting Entity*** The reporting entity has been defined in accordance with 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*. The reporting entity is composed of the primary government, component units and other organizations that are included to ensure that the basic financial statements of the Consortium are not misleading. On this basis, no governmental organizations other than the Consortium itself are included in the financial reporting entity. The Consortium is considered a component unit of Tuscarawas County for reporting purposes.

***Fund Accounting*** The Consortium maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of government entities in which legal or other restraints require the recording of specific receipts and disbursements. The Consortium uses an enterprise fund to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for public policy, management control, accountability or other purposes.

***Basis of Accounting*** Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. For financial statement presentation purposes, the Consortium utilizes the accrual basis of accounting. Under this method of accounting, revenues are recognized when they are earned and expenses are recognized at the time they are incurred.

***Measurement Focus*** The Consortium's activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the Consortium's operations 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 net position. The statement of cash flows provides information about how the Consortium meets cash flow needs of its enterprise activity.

***Unearned Revenue*** Unearned revenues represent contributions paid in advance of the coverage date by members at December 31, 2019. The premiums will be recognized as revenue in the month to which they pertain.

***Receivables and Contributions*** All receivables are shown net of an allowance for uncollectible amounts, if any. Receivables are recorded as an asset in the period that they are earned. Receivables are written off when deemed uncollectible. The Consortium had no uncollectible amounts at December 31, 2019.



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

---

All members are required to remit monthly contributions to the Consortium, which are used to pay claims and administrative expenses. The monthly contribution is determined for each member in accordance with the number and age of covered employees and dependents and the prior loss experience of the respective member. Member contributions are recorded in revenue in the period that they are earned.

**Net Position** Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Consortium had no restricted net position at year end.

**Operating Revenues and Expenses** The Consortium distinguishes operating revenues and expenses from nonoperating items. Operating revenues generally result from participants' contributions for insurance coverage. Operating expenses for the Consortium include the payment of claims, carrier stop loss premiums and administrative and other fees. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Budgetary Process** Each member subdivision of the Consortium is required by Ohio law to adopt an annual budget. The Consortium itself is not required to follow the budgetary process and, therefore, no budgetary information is provided in these basic financial statements.

**Estimates** The preparation of the basic 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.

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

The following statements are postponed by one year:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests*
- Statement No. 91, *Conduit Debt Obligations*

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

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

The following statement is postponed by 18 months:

- Statement No. 87, *Leases*

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

---

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

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

The implementation of GASB Statement No. 84 did not have an effect on the financial statements of the Consortium.

The implementation of GASB Statement No. 88 did not have an effect on the financial statements of the Consortium.

The implementation of GASB Statement No. 89 did not have an effect on the financial statements of the Consortium.

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

***Cash and Investments with Fiscal Agent***

Consortium's Fiscal Agent maintains the Consortium financial activity under a specific fund designated for Consortium activity. The Fiscal Agent is responsible for administering the financial transactions of the Consortium. For 2019, Tuscarawas County served as Fiscal Agent for the Consortium. The Ohio Revised Code prescribes allowable deposits and investments.

The County Treasurer is the custodian for the Consortium's cash and investments. The County's cash and investment pool holds the Consortium's cash and investments, which are reported at the County Treasurer's carrying amount.

***Risk Management***

The Consortium is a jointly governed organization which acts as a governmental risk pool for health insurance (including prescription and vision) coverage for its 23 member subdivisions. The risk of loss for loss transfers from the member subdivisions to the Consortium upon payment of the monthly premium.

The Consortium employs the services of an outside consultant to assist them in administering the Consortium. The Consortium also uses Aultcare as their third party administrator.

No employer, employee, or person claiming benefit by or through an employee shall have any claim against the Consortium or any property of the Consortium. The rights and interest of employees and persons claiming by or through employees shall be limited receipt benefits offered by or through the Consortium in accordance with the Consortium Agreement. The Consortium purchases or otherwise provides for the

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

---

benefit of itself, the Board of Directors and/or the Fiscal Agent such liability insurance with such limits of coverage as approved by the Board of Directors. Any member subdivision which withdraws from the Consortium pursuant to the Consortium Agreement has no claim to the Consortium's assets.

It is not necessary for each member subdivision to hold a reserve for Incurred But Not Reported (IBNR) claims. The IBNR information is presented by the Consortium as required by GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, as amended by GASB Statement No. 30, *Risk Financing Omnibus*, and is not available on an individual subdivision basis.

The Consortium is self-insured for member subdivision employee health insurance claims but maintains stop gap loss insurance with Aultcare for \$200,000 on an individual basis. The Consortium pays covered claims to service providers and recovers these costs from premium charges to member subdivisions based on calculations provided with the Consortium's consultant in conjunction with Aultcare, which is the third party administrator.

The claims liability of \$1,295,214 reported at December 31, 2019, is based on an estimate provided by the third party administrator and the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the Consortium's claims liability for 2018 and 2019 are as follows:

	December 31	
	2019	2018
Claims payable - beginning of year	\$1,619,658	\$1,481,762
Incurred claims and claim adjustments:		
Provision for insured events of the current year	8,092,057	7,760,297
Change in provision for insured events of prior year	(1,121,454)	0
Total incurred claims and claim adjustments	6,970,603	7,760,297
Payments:		
Claim payments attributable to claims of current year	6,800,581	7,622,401
Claim payments attributable to claims of prior years	494,466	0
Total payments	7,295,047	7,622,401
Claims payable - end of year	\$1,295,214	\$1,619,658

***Litigation***

The Consortium is not party to any legal proceedings that would, in the Consortium's opinion, have a material effect on the basic financial statements.

***Subsequent Event***

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

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Six Years (1) \**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net Pension Liability	0.15895196%	0.15614769%	0.15949322%
County's Proportionate Share of the Net Pension Liability	\$43,533,719	\$24,496,545	\$36,218,197
County's Covered Payroll	\$20,924,244	\$20,120,146	\$20,015,462
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	208.05%	121.75%	180.95%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.70%	84.66%	77.25%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

\* Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

2016	2015	2014
0.15992196%	0.15938120%	0.15938120%
\$27,700,498	\$19,223,155	\$18,788,967
\$19,722,084	\$19,073,128	\$19,040,370
140.45%	100.79%	98.68%
81.08%	86.45%	86.36%

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Asset*  
*Ohio Public Employees Retirement System - Combined Plan*  
*Last Two Years (1) \**

	2019	2018
County's Proportion of the Net Pension Asset	0.09062225%	0.09018381%
County's Proportionate Share of the Net Pension Asset	\$101,336	\$122,769
County's Covered Payroll	\$387,586	\$369,346
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	(26.15%)	(33.24%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

\* Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net OPEB Liability*  
*Ohio Public Employees Retirement System - OPEB Plan*  
*Last Three Years (1) \**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net OPEB Liability	0.15422709%	0.15165950%	0.15489930%
County's Proportionate Share of the Net OPEB Liability	\$20,107,572	\$16,469,104	\$15,645,355
County's Covered Payroll	\$21,830,330	\$20,992,542	\$20,845,637
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	92.11%	78.45%	75.05%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

\* Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*State Teachers Retirement System of Ohio*  
*Last Seven Fiscal Years (1) \**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net Pension Liability	0.00257628%	0.00265292%	0.00297941%
County's Proportionate Share of the Net Pension Liability	\$569,729	\$583,318	\$707,765
County's Covered Payroll	\$302,464	\$301,593	\$327,550
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	188.36%	193.41%	216.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.40%	77.30%	75.30%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

\* Amounts presented for each year were determined as of the County's measurement date, which is June 30th.

See accompanying notes to the required supplementary information.



2016	2015	2014	2013
0.00329174%	0.00300505%	0.00278168%	0.00278168%
\$1,101,846	\$830,507	\$676,600	\$805,962
\$346,357	\$313,529	\$306,077	\$371,620
318.12%	264.89%	221.06%	216.88%
66.80%	72.10%	74.70%	69.30%

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net OPEB Asset/Liability*  
*State Teachers Retirement System of Ohio*  
*Last Three Fiscal Years (1) \**

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's Proportion of the Net OPEB Asset/Liability	0.00257628%	0.00265292%	0.00297941%
County's Proportionate Share of the:			
Net OPEB Asset	\$42,669	\$42,630	\$0
Net OPEB Liability	0	0	116,246
County's Covered Payroll	\$302,464	\$301,593	\$327,550
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(14.11%)	(14.13%)	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	176.00%	47.11%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

\* Amounts presented for each year were determined as of the County's measurement date, which is June 30th.

See accompanying notes to the required supplementary information.

*(This Page Intentionally Left Blank)*

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions*  
*Ohio Public Employees Retirement System*  
*Last Seven Years (1) (2)*

	2019	2018	2017
<b>Net Pension Liability - Traditional Plan</b>			
Contractually Required Contribution	\$3,135,129	\$3,004,193	\$2,684,159
Contributions in Relation to the Contractually Required Contribution	<u>(3,135,129)</u>	<u>(3,004,193)</u>	<u>(2,684,159)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$21,833,051	\$20,924,244	\$20,120,146
Pension Contributions as a Percentage of Covered Payroll	<u>14.36%</u>	<u>14.36%</u>	<u>13.34%</u>
<b>Net Pension Asset - Combined Plan</b>			
Contractually Required Contribution	\$52,078	\$54,262	\$48,015
Contributions in Relation to the Contractually Required Contribution	<u>(52,078)</u>	<u>(54,262)</u>	<u>(48,015)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$371,986	\$387,586	\$369,346
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>
<b>Net OPEB Liability - OPEB Plan (2)</b>			
Contractually Required Contribution	\$21,775	\$20,740	\$225,017
Contributions in Relation to the Contractually Required Contribution	<u>(21,775)</u>	<u>(20,740)</u>	<u>(225,017)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$22,749,412	\$21,830,330	\$20,992,542
OPEB Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<u>0.10%</u>	<u>1.07%</u>

- (1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.
- (2) 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.
- (3) The OPEB plan includes the members from the traditional plan, the combined plan and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information.

2016	2015	2014	2013
\$2,466,302	\$2,428,716	\$2,347,756	\$2,531,232
<u>(2,466,302)</u>	<u>(2,428,716)</u>	<u>(2,347,756)</u>	<u>(2,531,232)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$20,015,462	\$19,722,084	\$19,073,128	\$19,040,370
<u>12.32%</u>	<u>12.31%</u>	<u>12.31%</u>	<u>13.29%</u>
\$45,366	\$45,609	\$40,152	\$36,430
<u>(45,366)</u>	<u>(45,609)</u>	<u>(40,152)</u>	<u>(36,430)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$378,050	\$380,075	\$334,600	\$280,231
<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$425,955			
<u>(425,955)</u>			
<u>\$0</u>			
\$20,845,637			
<u>2.04%</u>			

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions*  
*State Teachers Retirement System of Ohio*  
*Last Ten Years*

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$45,882	\$40,961	\$44,912	\$45,199
Contributions in Relation to the Contractually Required Contribution	<u>(45,882)</u>	<u>(40,961)</u>	<u>(44,912)</u>	<u>(45,199)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$327,729	\$292,579	\$320,800	\$322,850
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability/Asset</b>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

(1) The County's covered payroll is the same for Pension and OPEB.

See accompanying notes to the required supplementary information.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$47,905	\$40,748	\$45,527	\$47,161	\$51,852	\$50,470
<u>(47,905)</u>	<u>(40,748)</u>	<u>(45,527)</u>	<u>(47,161)</u>	<u>(51,852)</u>	<u>(50,470)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$342,179	\$300,871	\$350,208	\$362,777	\$398,862	\$388,231
<u>14.00%</u>	<u>13.54%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>
\$0	\$1,374	\$3,502	\$3,628	\$3,989	\$3,882
<u>0</u>	<u>(1,374)</u>	<u>(3,502)</u>	<u>(3,628)</u>	<u>(3,989)</u>	<u>(3,882)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>0.00%</u>	<u>0.46%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

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

---

**Changes in Assumptions – OPERS Pension – Traditional Plan**

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2018 and 2017 and in 2016 and prior are presented as follows:

	2019	2018 and 2017	2016 and Prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the previously described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

**Changes in Assumptions – OPERS Pension – Combined Plan**

For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.



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

---

**Changes in Assumptions – STRS Pension**

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented as follows:

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males’ ages are set back two years through age 89 and no set back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

**Changes in Assumptions – OPERS OPEB**

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent, initial; 3.25 ultimate in 2029. For 2018, the health care cost tend rate was 7.25 percent, initial; 3.25 percent ultimate in 2028.

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

**Changes in Assumptions – STRS OPEB**

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.

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

---

**Changes in Benefit Terms – STRS OPEB**

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.

**Combining and Individual Fund Statements  
and Schedules**

## ***Fund Descriptions – Nonmajor Funds***

### **Nonmajor Special Revenue Funds**

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

***Child Support Enforcement Agency Fund*** – To account for and report State, Federal and local revenue restricted to administering the County Child Support Enforcement Agency.

***County Wireless 911 Fund*** – To account for and report grant monies restricted for the implementation and operation of a wireless County 911 system.

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

***Children's Services Fund*** – To account for and report revenue from the Federal and State governments restricted to expenditures for subsidized adoptions and for support of children in the custody of the County Department of Human Services as prescribed under the State Children's Services Subsidy Grant program.

***Dog and Kennel Fund*** – To account for and report revenue derived from the sale of dog licenses. Expenditures are restricted to administrating the State of Ohio dog regulations.

***Delinquent Real Estate Collection Fund*** – To account for and report tax collections restricted to enforcing the payment of delinquent taxes.

***Community Mental Health Fund*** – To account for and report a County-wide property tax levy restricted for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2019; therefore, budgetary information is not provided.

***Aging Fund*** – To account for and report a County-wide property tax levy restricted for various programs assisting the senior citizens within the County.

***Smart Ohio Funding Grant Fund*** – To account for and report grant monies restricted for costs related to community-based alternative sentencing for nonviolent offenders.

***Commissary Fund*** – To account for and report commissary operations, the profits of which are restricted for purposes that benefit inmates. The fund did not have any budgetary activity in 2019; therefore, budgetary information is not provided.

***Other Community Improvement Funds*** – Smaller Special Revenue Funds operated by the County restricted or committed for community improvement purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

***Community Development Block Grant Fund***

***Community Economic Development Fund***

***Enterprise Zone Fund***

(continued)

***Fund Descriptions – Nonmajor Funds (continued)***

***Nonmajor Special Revenue Funds (continued)***

***Other Law Enforcement Funds*** – Smaller Special Revenue Funds operated by the County restricted or committed for law enforcement purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

***Community Corrections Grant Fund***  
***Multi-County Drug Task Force Fund***  
***Felony Delinquent Care Fund***  
***Sheriff Concealed Handgun License Fund***  
***Victim Assistance Fund***  
***Jail Diversion Fund***  
***Sheriff's Continued Professional Training Fund***  
***Prosecutor's Law Enforcement Fund***  
***Sheriff's Law Enforcement Fund***  
***Department of Rehabilitation and Correction Probation Grant Fund***

***Other Funds*** – Smaller Special Revenue Funds operated by the County restricted or committed for miscellaneous purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

***Indigent Drivers Alcohol Fund***  
***Indigent Guardianship Fund***  
***Legal Research Fund***  
***Enforcement and Education Fund***  
***Marriage License Special Fund***  
***Mediation Grant Fund***  
***County Court Special Projects Fund***  
***Juvenile Court Special Projects Fund***  
***Common Pleas Special Projects Fund***  
***Juvenile Court Title IV-E Fund***  
***Department of Treasury Seizure of Monies Fund***  
***Jury Administration Fund***  
***Help America Vote Act Grant Fund***  
***County Court Interlock Monitor Fund***  
***Juvenile Interlock Alcohol Treatment Fund***  
***Law Library Resource Fund***  
***Department of Justice Seizure of Monies Fund***  
***Targeted Community Alternative to Prison Fund***  
***Emergency Management Agency Special Projects Fund***  
***Hotel Lodging Tax Fund***  
***State Infrastructure Bank Loan Guarantee Fund***

***County 911 Fund*** – To account for and report transfers from the general fund expended for the implementation and operation of a County 911 system. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

(continued)

## ***Fund Descriptions – Nonmajor Funds (continued)***

### **Nonmajor Special Revenue Funds (continued)**

***Jail Operations Fund*** – To account for and report transfers from the general fund used for the maintenance and operation of the County Jail. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

***Certificate of Title Fund*** – To account for and report revenue derived from charges for services expended for the operations of the Title Department. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

***Growth Fund*** – To account for and report general fund transfers used to set aside funding committed by the County Commissioners to encourage economic development and growth within the County through economic development grants and loans. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

***Other Funds*** – Smaller Special Revenue Funds operated by the County and subsidized by miscellaneous sources. These funds are included with the general fund for GAAP reporting as they do not have restricted or committed revenue sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

***Recorder's Special Fund***  
***Southern District Probation Fund***  
***Public Defender Commission Fund***

### **Nonmajor Debt Service Fund**

The debt service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest.

***General Obligation Bond Retirement Fund*** – To account for and report transfers from the capital projects fund assigned to debt payments.

### **Nonmajor Capital Projects Funds**

Capital projects funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

***Permanent Improvement Fund*** – To account for and report transfers from the County general fund assigned for improvement of County owned buildings.

***Board of Developmental Disabilities Capital Improvements Fund*** – To account for and report monies assigned for the improvement of a school and workshop for the developmentally disabled. Transfers from the Board of Developmental Disabilities provided the fund balance.

***Capital Projects Fund*** – To account for and report various revenues assigned for various County capital projects.

(continued)

***Fund Descriptions – Nonmajor Funds (continued)***

**Nonmajor Capital Projects Funds (continued)**

***County Building Improvement Fund*** – To account for and report bond proceeds restricted for the construction and improvement of the County Building.

***Other Funds*** – Smaller Capital Projects maintained by the County. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

***Issue II Grants Fund***

***Hazardous Materials Equipment Fund***

***Court Computers Fund***

***Canal Fund***

***Norma Johnson Nature Preserve Fund***

***Commissioners Parks and Recreation Fund***

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2019*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,872,677	\$1	\$2,630,382	\$7,503,060
Cash and Cash Equivalents:				
In Segregated Accounts	115,672	0	3,298	118,970
Materials and Supplies Inventory	6,415	0	0	6,415
Accounts Receivable	58,600	0	475	59,075
Interfund Receivable	463	0	332,232	332,695
Intergovernmental Receivable	1,091,068	0	200,000	1,291,068
Prepaid Items	66,666	0	77,816	144,482
Special Assessments Receivable	138,969	0	0	138,969
Property Taxes Receivable	2,422,598	0	0	2,422,598
Loans Receivable	0	0	1,295,867	1,295,867
<i>Total Assets</i>	<u>\$8,773,128</u>	<u>\$1</u>	<u>\$4,540,070</u>	<u>\$13,313,199</u>
<b>Liabilities</b>				
Accounts Payable	\$310,006	\$0	\$880	\$310,886
Accrued Wages	55,125	0	1,127	56,252
Contracts Payable	1,168	0	29,609	30,777
Intergovernmental Payable	58,656	0	609	59,265
Deposits Held Payable	138,969	0	0	138,969
Unearned Revenue	114,335	0	0	114,335
Interfund Payable	32,429	0	865,016	897,445
<i>Total Liabilities</i>	<u>710,688</u>	<u>0</u>	<u>897,241</u>	<u>1,607,929</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	2,345,723	0	0	2,345,723
Unavailable Revenue	1,064,201	0	200,000	1,264,201
<i>Total Deferred Inflows of Resources</i>	<u>3,409,924</u>	<u>0</u>	<u>200,000</u>	<u>3,609,924</u>
<b>Fund Balances</b>				
Nonspendable	73,081	0	77,816	150,897
Restricted	4,610,344	0	294,320	4,904,664
Committed	1,697	0	0	1,697
Assigned	0	1	3,585,074	3,585,075
Unassigned (Deficit)	(32,606)	0	(514,381)	(546,987)
<i>Total Fund Balances</i>	<u>4,652,516</u>	<u>1</u>	<u>3,442,829</u>	<u>8,095,346</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$8,773,128</u>	<u>\$1</u>	<u>\$4,540,070</u>	<u>\$13,313,199</u>



**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2019*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$2,267,440	\$0	\$0	\$2,267,440
Lodging Taxes	504,284	0	0	504,284
Intergovernmental	6,136,113	0	787,583	6,923,696
Interest	748	0	0	748
Licenses and Permits	357,142	0	0	357,142
Fines and Forfeitures	209,377	0	0	209,377
Rentals	0	0	7,763	7,763
Charges for Services	1,987,069	0	143,980	2,131,049
Contributions and Donations	4,378	0	54,502	58,880
Other	120,048	0	23,986	144,034
<i>Total Revenues</i>	<u>11,586,599</u>	<u>0</u>	<u>1,017,814</u>	<u>12,604,413</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,093,055	0	0	1,093,055
Judicial	636,680	0	0	636,680
Public Safety	963,314	0	0	963,314
Public Works	621,256	0	0	621,256
Health	309,108	0	0	309,108
Human Services	8,048,126	0	0	8,048,126
Other	0	5,000	0	5,000
Intergovernmental	1,906,461	0	0	1,906,461
Capital Outlay	0	0	2,006,443	2,006,443
Debt Service:				
Principal Retirement	0	456,000	99,302	555,302
Interest and Fiscal Charges	0	57,806	73,971	131,777
<i>Total Expenditures</i>	<u>13,578,000</u>	<u>518,806</u>	<u>2,179,716</u>	<u>16,276,522</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,991,401)</u>	<u>(518,806)</u>	<u>(1,161,902)</u>	<u>(3,672,109)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,217,452	518,806	1,698,238	4,434,496
Transfers Out	0	0	(11,392)	(11,392)
<i>Total Other Financing Sources (Uses)</i>	<u>2,217,452</u>	<u>518,806</u>	<u>1,686,846</u>	<u>4,423,104</u>
<i>Net Change in Fund Balance</i>	226,051	0	524,944	750,995
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>4,426,465</u>	<u>1</u>	<u>2,917,885</u>	<u>7,344,351</u>
<i>Fund Balance End of Year</i>	<u>\$4,652,516</u>	<u>\$1</u>	<u>\$3,442,829</u>	<u>\$8,095,346</u>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2019*

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel	Delinquent Real Estate Collection
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$264,830	\$110,759	\$2,573,168	\$168,598	\$147,479	\$176,081
Cash and Cash Equivalents:						
In Segregated Accounts	0	0	0	0	0	0
Materials and Supplies Inventory	4,271	0	0	0	702	0
Accounts Receivable	24,201	0	0	47	229	734
Interfund Receivable	185	0	0	0	0	0
Intergovernmental Receivable	480,418	7,500	0	506,416	0	0
Prepaid Items	7,376	18,754	33,646	0	0	23
Special Assessments Receivable	0	0	0	0	0	0
Property Taxes Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$781,281</u>	<u>\$137,013</u>	<u>\$2,606,814</u>	<u>\$675,061</u>	<u>\$148,410</u>	<u>\$176,838</u>
<b>Liabilities</b>						
Accounts Payable	\$4,535	\$0	\$2,083	\$283,392	\$3,059	\$550
Accrued Wages	25,876	0	10,337	0	3,949	2,517
Contracts Payable	0	0	0	0	0	0
Intergovernmental Payable	15,618	0	6,194	12,736	2,592	1,612
Deposits Held Payable	0	0	0	0	0	0
Unearned Revenue	0	0	0	114,335	0	0
Interfund Payable	20,256	0	80	10,226	1,140	264
<i>Total Liabilities</i>	<u>66,285</u>	<u>0</u>	<u>18,694</u>	<u>420,689</u>	<u>10,740</u>	<u>4,943</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	0	0	0	0	0	0
Unavailable Revenue	477,198	0	0	285,278	0	0
<i>Total Deferred Inflows of Resources</i>	<u>477,198</u>	<u>0</u>	<u>0</u>	<u>285,278</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>						
Nonspendable	11,647	18,754	33,646	0	702	23
Restricted	226,151	118,259	2,554,474	0	136,968	171,872
Committed	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	(30,906)	0	0
<i>Total Fund Balances (Deficit)</i>	<u>237,798</u>	<u>137,013</u>	<u>2,588,120</u>	<u>(30,906)</u>	<u>137,670</u>	<u>171,895</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$781,281</u>	<u>\$137,013</u>	<u>\$2,606,814</u>	<u>\$675,061</u>	<u>\$148,410</u>	<u>\$176,838</u>

Community Mental Health	Aging	Smart Ohio Funding Grant	Commissary	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$23,494	\$42,422	\$240	\$0	\$73,600	\$519,784	\$772,222	\$4,872,677
0	0	0	104,921	0	100	10,651	115,672
0	0	0	0	163	1,252	27	6,415
0	0	0	0	1,900	1,600	29,889	58,600
0	0	0	0	0	110	168	463
53,847	22,999	0	0	872	16,203	2,813	1,091,068
0	0	0	0	116	25	6,726	66,666
0	0	0	0	0	0	138,969	138,969
911,424	1,511,174	0	0	0	0	0	2,422,598
<u>\$988,765</u>	<u>\$1,576,595</u>	<u>\$240</u>	<u>\$104,921</u>	<u>\$76,651</u>	<u>\$539,074</u>	<u>\$961,465</u>	<u>\$8,773,128</u>
\$0	\$0	\$0	\$0	\$0	\$3,135	\$13,252	\$310,006
0	0	0	0	2,439	5,001	5,006	55,125
0	0	0	0	1,168	0	0	1,168
0	0	0	0	1,406	9,360	9,138	58,656
0	0	0	0	0	0	138,969	138,969
0	0	0	0	0	0	0	114,335
0	0	0	0	0	273	190	32,429
0	0	0	0	5,013	17,769	166,555	710,688
883,307	1,462,416	0	0	0	0	0	2,345,723
81,964	71,757	0	0	1,900	6,690	139,414	1,064,201
965,271	1,534,173	0	0	1,900	6,690	139,414	3,409,924
0	0	0	0	279	1,277	6,753	73,081
23,494	42,422	240	104,921	71,159	513,338	647,046	4,610,344
0	0	0	0	0	0	1,697	1,697
0	0	0	0	(1,700)	0	0	(32,606)
23,494	42,422	240	104,921	69,738	514,615	655,496	4,652,516
<u>\$988,765</u>	<u>\$1,576,595</u>	<u>\$240</u>	<u>\$104,921</u>	<u>\$76,651</u>	<u>\$539,074</u>	<u>\$961,465</u>	<u>\$8,773,128</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2019*

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel	Delinquent Real Estate Collection
<b>Revenues</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	0	0
Intergovernmental	1,324,927	183,048	0	2,679,474	0	0
Interest	0	0	0	0	0	0
Licenses and Permits	0	0	215	0	257,283	0
Fines and Forfeitures	0	0	0	0	13,357	0
Charges for Services	316,324	0	1,120,163	0	16,522	138,738
Contributions and Donations	0	0	0	0	1,619	0
Other	19,635	0	21,424	35,592	15,675	453
<i>Total Revenues</i>	<u>1,660,886</u>	<u>183,048</u>	<u>1,141,802</u>	<u>2,715,066</u>	<u>304,456</u>	<u>139,191</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	0	0	890,458	0	0	170,005
Judicial	0	0	0	0	0	0
Public Safety	0	194,028	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	309,108	0
Human Services	1,844,127	0	0	4,659,512	0	0
Intergovernmental	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>1,844,127</u>	<u>194,028</u>	<u>890,458</u>	<u>4,659,512</u>	<u>309,108</u>	<u>170,005</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(183,241)	(10,980)	251,344	(1,944,446)	(4,652)	(30,814)
<b>Other Financing Sources</b>						
Transfers In	21,382	0	0	2,100,000	0	0
<i>Net Change in Fund Balance</i>	(161,859)	(10,980)	251,344	155,554	(4,652)	(30,814)
<i>Fund Balance (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>399,657</u>	<u>147,993</u>	<u>2,336,776</u>	<u>(186,460)</u>	<u>142,322</u>	<u>202,709</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$237,798</u>	<u>\$137,013</u>	<u>\$2,588,120</u>	<u>(\$30,906)</u>	<u>\$137,670</u>	<u>\$171,895</u>

Community Mental Health	Aging	Smart Ohio Funding Grant	Commissary	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$809,906	\$1,457,534	\$0	\$0	\$0	\$0	\$0	\$2,267,440
0	0	0	0	0	0	504,284	504,284
99,288	47,759	0	0	1,032,872	560,807	207,938	6,136,113
0	0	0	0	319	0	429	748
0	0	0	0	0	99,644	0	357,142
0	0	0	0	0	4,540	191,480	209,377
0	0	0	125,161	19,594	0	250,567	1,987,069
0	0	0	0	0	1,938	821	4,378
0	0	60	0	20,728	1,757	4,724	120,048
909,194	1,505,293	60	125,161	1,073,513	668,686	1,160,243	11,586,599
0	0	0	0	2,537	0	30,055	1,093,055
0	0	0	0	0	27,992	608,688	636,680
0	0	393	103,069	0	664,937	887	963,314
0	0	0	0	621,256	0	0	621,256
0	0	0	0	0	0	0	309,108
0	1,508,415	0	0	0	0	36,072	8,048,126
913,655	0	0	0	518,201	0	474,605	1,906,461
913,655	1,508,415	393	103,069	1,141,994	692,929	1,150,307	13,578,000
(4,461)	(3,122)	(333)	22,092	(68,481)	(24,243)	9,936	(1,991,401)
0	0	0	0	63,557	32,513	0	2,217,452
(4,461)	(3,122)	(333)	22,092	(4,924)	8,270	9,936	226,051
27,955	45,544	573	82,829	74,662	506,345	645,560	4,426,465
\$23,494	\$42,422	\$240	\$104,921	\$69,738	\$514,615	\$655,496	\$4,652,516

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2019*

	Permanent Improvement	Board of Developmental Disabilities Capital Improvements	Capital Projects
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$218,985	\$82,599	\$1,436,174
Cash and Cash Equivalents:			
In Segregated Accounts	0	0	0
Accounts Receivable	0	0	475
Interfund Receivable	0	0	332,232
Intergovernmental Receivable	0	0	200,000
Prepaid Items	0	0	0
Loans Receivable	0	0	1,295,867
<i>Total Assets</i>	<u>\$218,985</u>	<u>\$82,599</u>	<u>\$3,264,748</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$0
Accrued Wages	0	0	0
Contracts Payable	0	0	29,609
Intergovernmental Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>29,609</u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	0	0	200,000
<b>Fund Balances</b>			
Nonspendable	0	0	0
Restricted	0	0	0
Assigned	218,985	82,599	3,035,139
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>218,985</u>	<u>82,599</u>	<u>3,035,139</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$218,985</u>	<u>\$82,599</u>	<u>\$3,264,748</u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$350,498	\$542,126	\$2,630,382
0	3,298	3,298
0	0	475
0	0	332,232
0	0	200,000
0	77,816	77,816
0	0	1,295,867
<u>\$350,498</u>	<u>\$623,240</u>	<u>\$4,540,070</u>
\$0	\$880	\$880
0	1,127	1,127
0	0	29,609
0	609	609
864,879	137	865,016
<u>864,879</u>	<u>2,753</u>	<u>897,241</u>
<u>0</u>	<u>0</u>	<u>200,000</u>
0	77,816	77,816
0	294,320	294,320
0	248,351	3,585,074
(514,381)	0	(514,381)
<u>(514,381)</u>	<u>620,487</u>	<u>3,442,829</u>
<u>\$350,498</u>	<u>\$623,240</u>	<u>\$4,540,070</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2019*

	Permanent Improvement	Board of Developmental Disabilities Capital Improvements	Capital Projects
<b>Revenues</b>			
Intergovernmental	\$0	\$0	\$0
Rentals	0	0	5,700
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Other	203	0	1
<i>Total Revenues</i>	<u>203</u>	<u>0</u>	<u>5,701</u>
<b>Expenditures</b>			
Capital Outlay	0	44,771	906,063
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>44,771</u>	<u>906,063</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>203</u>	<u>(44,771)</u>	<u>(900,362)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	0	85,000	1,228,238
Transfers Out	0	0	(11,392)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>85,000</u>	<u>1,216,846</u>
<i>Net Change in Fund Balance</i>	203	40,229	316,484
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>218,782</u>	<u>42,370</u>	<u>2,718,655</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$218,985</u></u>	<u><u>\$82,599</u></u>	<u><u>\$3,035,139</u></u>



County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$0	\$787,583	\$787,583
0	2,063	7,763
0	143,980	143,980
0	54,502	54,502
<u>23,272</u>	<u>510</u>	<u>23,986</u>
<u>23,272</u>	<u>988,638</u>	<u>1,017,814</u>
22,350	1,033,259	2,006,443
99,302	0	99,302
<u>73,971</u>	<u>0</u>	<u>73,971</u>
<u>195,623</u>	<u>1,033,259</u>	<u>2,179,716</u>
<u>(172,351)</u>	<u>(44,621)</u>	<u>(1,161,902)</u>
285,000	100,000	1,698,238
<u>0</u>	<u>0</u>	<u>(11,392)</u>
<u>285,000</u>	<u>100,000</u>	<u>1,686,846</u>
112,649	55,379	524,944
<u>(627,030)</u>	<u>565,108</u>	<u>2,917,885</u>
<u>(\$514,381)</u>	<u>\$620,487</u>	<u>\$3,442,829</u>

### ***Fund Descriptions – Internal Service Funds***

Internal service funds are established 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.

#### **Internal Service Funds**

***Group Life Insurance Fund*** – To account for revenues used to provide group life insurance benefits to employees.

***Workers' Compensation Fund*** – To account for revenues used to provide workers' compensation benefits to employees.

**Tuscarawas County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2019*

	Group Life Insurance	Workers' Compensation	Total
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$103,329	\$404,822	\$508,151
Interfund Receivable	0	18,092	18,092
Intergovernmental Receivable	0	6,329	6,329
Prepaid Items	0	205,065	205,065
<i>Total Assets</i>	<u>103,329</u>	<u>634,308</u>	<u>737,637</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accrued Wages	0	401	401
Intergovernmental Payable	0	40,647	40,647
Interfund Payable	0	278	278
Claims Payable	0	39,156	39,156
<i>Total Current Liabilities</i>	0	80,482	80,482
<i>Long-Term Liabilities (net of current portion):</i>			
Claims Payable	0	91,201	91,201
<i>Total Liabilities</i>	<u>0</u>	<u>171,683</u>	<u>171,683</u>
<b>Net Position</b>			
Unrestricted	<u>\$103,329</u>	<u>\$462,625</u>	<u>\$565,954</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2019*

	Group Life Insurance	Workers' Compensation	Total
<b>Operating Revenues</b>			
Charges for Services	\$0	\$291,240	\$291,240
Other	0	29,687	29,687
<i>Total Operating Revenues</i>	<u>0</u>	<u>320,927</u>	<u>320,927</u>
<b>Operating Expenses</b>			
Personal Services	0	17,235	17,235
Contractual Services	16,919	307,061	323,980
Claims - Change in Workers' Compensation Estimate	0	(133,813)	(133,813)
Other	19	338	357
<i>Total Operating Expenses</i>	<u>16,938</u>	<u>190,821</u>	<u>207,759</u>
<i>Change in Net Position</i>	(16,938)	130,106	113,168
<i>Net Position Beginning of Year</i>	<u>120,267</u>	<u>332,519</u>	<u>452,786</u>
<i>Net Position End of Year</i>	<u>\$103,329</u>	<u>\$462,625</u>	<u>\$565,954</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2019*

	Group Life Insurance	Workers' Compensation	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Transactions with Other Funds	\$0	\$250,608	\$250,608
Cash Received from Transactions for Outside Organizations	0	23,397	23,397
Cash Payments to Employees for Services	0	(17,144)	(17,144)
Cash Payments for Goods and Services	(16,919)	(215,086)	(232,005)
Cash Payments for Claims	0	(61,013)	(61,013)
Other Operating Revenues	0	23,358	23,358
Other Operating Expenses	(19)	(338)	(357)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(16,938)	3,782	(13,156)
<i>Cash and Cash Equivalents Beginning of Year</i>	120,267	401,040	521,307
<i>Cash and Cash Equivalents End of Year</i>	<u>\$103,329</u>	<u>\$404,822</u>	<u>\$508,151</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>			
Operating Income (Loss)	(\$16,938)	\$130,106	\$113,168
Adjustments:			
(Increase) Decrease in Assets:			
Interfund Receivable	0	(10,940)	(10,940)
Intergovernmental Receivable	0	(4,991)	(4,991)
Prepaid Items	0	76,684	76,684
Increase (Decrease) in Liabilities:			
Accrued Wages	0	86	86
Intergovernmental Payable	0	(20,569)	(20,569)
Interfund Payable	0	(6,295)	(6,295)
Claims Payable	0	(160,299)	(160,299)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$16,938)</u>	<u>\$3,782</u>	<u>(\$13,156)</u>

*(This Page Intentionally Left Blank)*

### ***Fund Descriptions – Custodial Funds***

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following are descriptions of the County's custodial funds:

***Undivided Taxes and Special Assessments Fund*** – To account for various taxes and special assessments collected and distributed for the benefit of other governments.

***Undivided State Levied Shared Monies Fund*** – To account for various state undivided monies collected and distributed for the benefit of other governments.

***County Court Fund*** – To account for various fines and forfeitures and sales taxes collected and distributed through the courts for the benefit of others.

***Community Mental Health Fund*** – To account for monies received and disbursed by the County as fiscal agent for the benefit of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties, a legally separate organization.

***District Board of Health Fund*** – To account for monies received and disbursed by the County as fiscal agent for the benefit of the Tuscarawas County District Board of Health, a legally separate organization.

***Sheriff Sales Fund*** – To account for sheriff sales monies held by the County to be distributed for the benefit of others.

***Inmate Monies Fund*** – To account for inmate monies held by the County to be distributed for the benefit of individuals.

***Other Fiscal Agent Funds*** – To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Tuscarawas County Soil and Water Conservation District, Tuscarawas Regional Planning Commission, the Tuscarawas County Family and Children First Council, and the Local Emergency Planning Committee.

***Other Custodial Funds*** – To account for monies held by the County to be distributed for the benefit of others.

**Tuscarawas County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2019*

	Undivided Taxes and Special Assessments	Undivided State Levied Shared Monies	County Court	Community Mental Health
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,418,163	\$2,966	\$0	\$1,634,543
Cash and Cash Equivalents in Segregated Accounts	0	0	383,304	0
Accounts Receivable	0	0	0	0
Intergovernmental Receivable	0	4,536,010	0	0
Property Taxes Receivable	97,318,965	0	0	0
Special Assessments Receivable	1,295,393	0	0	0
<i>Total Assets</i>	<u>101,032,521</u>	<u>4,538,976</u>	<u>383,304</u>	<u>1,634,543</u>
<b>Liabilities</b>				
Accounts Payable	0	0	304,594	0
Intergovernmental Payable	2,418,163	4,538,976	78,710	3,863
<i>Total Liabilities</i>	<u>2,418,163</u>	<u>4,538,976</u>	<u>383,304</u>	<u>3,863</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	92,835,825	0	0	0
<b>Net Position</b>				
Restricted for Individuals, Organizations and Other Governments	<u>\$5,778,533</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,630,680</u>

See accompanying notes to the basic financial statements



District Board of Health	Sheriff Sales	Inmate Monies	Other Fiscal Agent Funds	Other Custodial Funds	Total Custodial Funds
\$4,727,856	\$10,974	\$0	\$329,175	\$74,019	\$9,197,696
0	43,235	11,843	0	42,787	481,169
0	0	0	0	38	38
0	0	0	0	0	4,536,010
0	0	0	0	0	97,318,965
0	0	0	0	0	1,295,393
<u>4,727,856</u>	<u>54,209</u>	<u>11,843</u>	<u>329,175</u>	<u>116,844</u>	<u>112,829,271</u>
0	54,209	0	0	342	359,145
<u>20,789</u>	<u>0</u>	<u>0</u>	<u>4,172</u>	<u>114,285</u>	<u>7,178,958</u>
<u>20,789</u>	<u>54,209</u>	<u>0</u>	<u>4,172</u>	<u>114,627</u>	<u>7,538,103</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>92,835,825</u>
<u><u>\$4,707,067</u></u>	<u><u>\$0</u></u>	<u><u>\$11,843</u></u>	<u><u>\$325,003</u></u>	<u><u>\$2,217</u></u>	<u><u>\$12,455,343</u></u>

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2019*

	Undivided Taxes and Special Assessments	Undivided State Levied Shared Monies	County Court	Community Mental Health
<b>Additions</b>				
Intergovernmental	\$0	\$9,206,523	\$0	\$0
Amounts Received as Fiscal Agent	0	0	0	4,113,314
Licenses, Permits and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	500,567	0
Fines and Forfeitures for Others	0	0	971,257	0
Sheriff Sales Collections for Others	0	0	0	0
Property Tax and Special Assessment Collections for Other Governments	81,589,771	0	0	0
Sales Tax Collections for State	0	0	19,279,178	0
Amounts Received for Others	0	0	0	0
<i>Total Additions</i>	<u>81,589,771</u>	<u>9,206,523</u>	<u>20,751,002</u>	<u>4,113,314</u>
<b>Deductions</b>				
Distributions of State Funds to Other Governments	0	9,206,523	0	0
Distributions as Fiscal Agent	0	0	0	4,077,639
Licenses, Permits and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	500,567	0
Fines and Forfeitures Distributions to Others	0	0	971,257	0
Sheriff Sales Distributions to Others	0	0	0	0
Property Tax and Special Assessment Distributions to Other Governments	81,481,873	0	0	0
Sales Tax Distributions to State	0	0	19,279,178	0
Distributions to Individuals	0	0	0	0
Other Distributions	113,734	0	0	0
<i>Total Deductions</i>	<u>81,595,607</u>	<u>9,206,523</u>	<u>20,751,002</u>	<u>4,077,639</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	(5,836)	0	0	35,675
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>5,784,369</u>	<u>0</u>	<u>0</u>	<u>1,595,005</u>
<i>Net Position End of Year</i>	<u><u>\$5,778,533</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,630,680</u></u>

See accompanying notes to the basic financial statements

District Board of Health	Sheriff Sales	Inmate Monies	Other Fiscal Agent Funds	Other Custodial Funds	Total Custodial Funds
\$0	\$0	\$0	\$0	\$0	\$9,206,523
4,573,492	0	0	981,246	0	9,668,052
0	0	0	0	419,479	419,479
0	0	0	0	0	500,567
0	0	0	0	0	971,257
0	867,132	0	0	0	867,132
0	0	0	0	0	81,589,771
0	0	0	0	0	19,279,178
0	0	304,932	0	6,075	311,007
<u>4,573,492</u>	<u>867,132</u>	<u>304,932</u>	<u>981,246</u>	<u>425,554</u>	<u>122,812,966</u>
0	0	0	0	0	9,206,523
4,072,701	0	0	865,042	0	9,015,382
0	0	0	0	419,479	419,479
0	0	0	0	0	500,567
0	0	0	0	0	971,257
0	867,132	0	0	0	867,132
0	0	0	0	0	81,481,873
0	0	0	0	0	19,279,178
0	0	311,097	0	0	311,097
0	0	0	0	7,448	121,182
<u>4,072,701</u>	<u>867,132</u>	<u>311,097</u>	<u>865,042</u>	<u>426,927</u>	<u>122,173,670</u>
500,791	0	(6,165)	116,204	(1,373)	639,296
<u>4,206,276</u>	<u>0</u>	<u>18,008</u>	<u>208,799</u>	<u>3,590</u>	<u>11,816,047</u>
<u>\$4,707,067</u>	<u>\$0</u>	<u>\$11,843</u>	<u>\$325,003</u>	<u>\$2,217</u>	<u>\$12,455,343</u>

**Individual Fund Schedules of Revenues, Expenditures/Expenses and  
Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual**

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$4,723,000	\$4,723,000	\$4,845,117	\$122,117
Sales Taxes	12,900,000	13,580,000	13,587,103	7,103
Lodging Taxes	15,689	15,689	14,678	(1,011)
Intergovernmental	3,587,196	4,213,146	4,347,576	134,430
Interest	1,050,000	1,365,000	1,368,751	3,751
Licenses and Permits	6,300	6,300	8,826	2,526
Fines and Forfeitures	218,000	218,000	189,282	(28,718)
Rentals	87,441	87,441	83,062	(4,379)
Charges for Services	2,165,973	2,153,974	2,251,984	98,010
Contributions and Donations	3,500	3,500	700	(2,800)
Other	174,717	203,943	244,923	40,980
<i>Total Revenues</i>	<u>24,931,816</u>	<u>26,569,993</u>	<u>26,942,002</u>	<u>372,009</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	440,749	444,239	440,504	3,735
Contractual Services	12,532	12,832	12,829	3
Materials and Supplies	1,815	2,875	2,799	76
Capital Outlay	500	500	0	500
Other	18,186	20,117	19,584	533
Total Commissioners	<u>473,782</u>	<u>480,563</u>	<u>475,716</u>	<u>4,847</u>
Human Resources:				
Personal Services	78,074	78,274	77,892	382
Contractual Services	16,573	16,373	8,742	7,631
Materials and Supplies	1,239	1,239	1,237	2
Other	636	636	636	0
Total Human Resources	<u>96,522</u>	<u>96,522</u>	<u>88,507</u>	<u>8,015</u>
Microfilming Services:				
Contractual Services	<u>7,150</u>	<u>8,832</u>	<u>8,818</u>	<u>14</u>
Auditor - General:				
Personal Services	327,764	331,476	320,994	10,482
Contractual Services	96,352	96,352	94,961	1,391
Materials and Supplies	9,476	9,251	8,824	427
Capital Outlay	5,841	5,841	2,948	2,893
Other	1,280	1,280	0	1,280
Total Auditor - General	<u>\$440,713</u>	<u>\$444,200</u>	<u>\$427,727</u>	<u>\$16,473</u>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		(Negative)
Treasurer:				
Personal Services	\$231,993	\$231,993	\$226,204	\$5,789
Contractual Services	122,020	122,020	100,552	21,468
Materials and Supplies	10,395	10,395	6,976	3,419
Capital Outlay	1,800	1,800	1,800	0
Other	2,350	2,350	2,347	3
<b>Total Treasurer</b>	<b>368,558</b>	<b>368,558</b>	<b>337,879</b>	<b>30,679</b>
Prosecuting Attorney:				
Personal Services	922,684	960,796	960,284	512
Contractual Services	14,700	16,976	16,976	0
Materials and Supplies	1,253	1,253	1,200	53
Other	70,319	70,319	70,319	0
<b>Total Prosecuting Attorney</b>	<b>1,008,956</b>	<b>1,049,344</b>	<b>1,048,779</b>	<b>565</b>
Budget Commission:				
Contractual Services	75,000	79,076	79,076	0
Bureau of Inspection:				
Contractual Services	37,738	46,304	36,341	9,963
Data Processing Board:				
Personal Services	293,111	293,111	267,882	25,229
Contractual Services	32,010	43,070	40,954	2,116
Materials and Supplies	1,729	1,729	1,724	5
Capital Outlay	2,300	5,771	4,702	1,069
<b>Total Data Processing Board</b>	<b>329,150</b>	<b>343,681</b>	<b>315,262</b>	<b>28,419</b>
Board of Elections:				
Personal Services	730,094	730,094	639,311	90,783
Contractual Services	365,365	365,365	316,264	49,101
Materials and Supplies	19,207	19,207	17,627	1,580
Capital Outlay	1,500	1,500	1,148	352
Other	4,657	4,657	4,000	657
<b>Total Board of Elections</b>	<b>1,120,823</b>	<b>1,120,823</b>	<b>978,350</b>	<b>142,473</b>
Maintenance:				
Personal Services	217,971	217,971	213,301	4,670
Contractual Services	105,235	198,235	171,682	26,553
Materials and Supplies	150,369	150,369	149,658	711
Utilities	205,748	197,999	196,705	1,294
Capital Outlay	4,569	7,317	6,234	1,083
Other	500	502	502	0
<b>Total Maintenance</b>	<b>\$684,392</b>	<b>\$772,393</b>	<b>\$738,082</b>	<b>\$34,311</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder:				
Personal Services	\$220,407	\$220,291	\$219,763	\$528
Materials and Supplies	2,979	3,091	2,324	767
Other	2,260	2,265	2,265	0
<b>Total Recorder</b>	<b>225,646</b>	<b>225,647</b>	<b>224,352</b>	<b>1,295</b>
Insurance Pensions and Taxes:				
Contractual Services	8,307	8,307	4,817	3,490
Other	40,000	40,000	0	40,000
<b>Total Insurance Pensions and Taxes</b>	<b>48,307</b>	<b>48,307</b>	<b>4,817</b>	<b>43,490</b>
Insurance Trust Fund:				
Personal Services	10,081	10,081	10,081	0
Contractual Services	455,508	496,683	425,268	71,415
Other	500	500	351	149
<b>Total Insurance Trust Fund</b>	<b>466,089</b>	<b>507,264</b>	<b>435,700</b>	<b>71,564</b>
IT Internal Service:				
Materials and Supplies	26,603	26,603	18,587	8,016
Unclaimed Monies:				
Other	75,500	75,500	4,721	70,779
<b>Total General Government - Legislative and Executive</b>	<b>5,484,929</b>	<b>5,693,617</b>	<b>5,222,714</b>	<b>470,903</b>
General Government - Judicial:				
Court of Appeals:				
Other	14,000	16,164	16,164	0
Common Pleas Court:				
Personal Services	1,122,490	1,134,495	1,132,485	2,010
Contractual Services	112,367	150,753	144,958	5,795
Materials and Supplies	22,294	22,287	22,287	0
Capital Outlay	0	79	39	40
Other	2,605	2,605	2,480	125
<b>Total Common Pleas Court</b>	<b>1,259,756</b>	<b>1,310,219</b>	<b>1,302,249</b>	<b>7,970</b>
Jury Commission:				
Personal Services	116	100	100	0
Contractual Services	4,000	3,600	3,443	157
<b>Total Jury Commission</b>	<b>\$4,116</b>	<b>\$3,700</b>	<b>\$3,543</b>	<b>\$157</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court:				
Personal Services	\$1,157,618	\$1,163,118	\$1,153,890	\$9,228
Contractual Services	122,376	128,376	115,394	12,982
Materials and Supplies	14,091	14,091	12,637	1,454
Capital Outlay	7,282	7,282	6,982	300
Other	3,483	1,983	475	1,508
<b>Total Juvenile Court</b>	<b>1,304,850</b>	<b>1,314,850</b>	<b>1,289,378</b>	<b>25,472</b>
Probate Court:				
Personal Services	296,752	297,302	294,049	3,253
Contractual Services	27,900	27,350	23,993	3,357
Materials and Supplies	11,719	11,719	9,192	2,527
Capital Outlay	4,600	4,600	2,751	1,849
Other	3,100	3,100	1,922	1,178
<b>Total Probate Court</b>	<b>344,071</b>	<b>344,071</b>	<b>331,907</b>	<b>12,164</b>
Clerk of Courts:				
Personal Services	470,180	470,180	446,212	23,968
Contractual Services	9,365	9,365	8,338	1,027
Materials and Supplies	22,296	22,296	10,971	11,325
Capital Outlay	1,400	1,400	1,356	44
Other	1,500	1,500	1,500	0
<b>Total Clerk of Courts</b>	<b>504,741</b>	<b>504,741</b>	<b>468,377</b>	<b>36,364</b>
County Court:				
Personal Services	897,447	901,904	891,346	10,558
Contractual Services	35,728	27,271	27,079	192
Materials and Supplies	7,651	7,651	7,505	146
Utilities	19,702	19,702	19,679	23
Other	6,000	10,000	10,000	0
<b>Total County Court</b>	<b>966,528</b>	<b>966,528</b>	<b>955,609</b>	<b>10,919</b>
Indigent Defense Application:				
Contractual Services	3,500	5,000	4,699	301
Municipal Court:				
Personal Services	168,444	168,520	160,924	7,596
Contractual Services	17,500	39,321	37,404	1,917
<b>Total Municipal Court</b>	<b>185,944</b>	<b>207,841</b>	<b>198,328</b>	<b>9,513</b>
<b>Total General Government - Judicial</b>	<b>\$4,587,506</b>	<b>\$4,673,114</b>	<b>\$4,570,254</b>	<b>\$102,860</b>

(continued)



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Coroner:				
Personal Services	\$135,043	\$137,333	\$135,832	\$1,501
Contractual Services	75,000	73,295	73,167	128
Materials and Supplies	2,300	2,300	1,375	925
Other	3,000	3,000	2,792	208
Total Coroner	215,343	215,928	213,166	2,762
Sheriff:				
Personal Services	3,057,326	3,046,527	2,942,284	104,243
Contractual Services	174,336	176,086	148,144	27,942
Materials and Supplies	33,634	33,634	26,072	7,562
Capital Outlay	86,416	98,366	70,641	27,725
Other	86,759	86,759	73,948	12,811
Total Sheriff	3,438,471	3,441,372	3,261,089	180,283
Emergency Management Agency:				
Personal Service	159,291	159,441	158,575	866
Contractual Services	9,310	9,310	7,005	2,305
Materials and Supplies	7,678	7,528	5,728	1,800
Capital Outlay	3,360	3,360	3,092	268
Other	675	675	425	250
Total Emergency Management Agency	180,314	180,314	174,825	5,489
Litter Grant:				
Personal Services	94,940	95,140	89,223	5,917
Contractual Services	1,354	1,354	885	469
Materials and Supplies	125	125	125	0
Total Litter Grant	96,419	96,619	90,233	6,386
K-9 Unit:				
Contractual Services	3,101	3,101	1,621	1,480
Materials and Supplies	1,250	1,250	500	750
Total K-9 Unit	4,351	4,351	2,121	2,230
IDEP:				
Personal Services	16,028	16,089	6,966	9,123
STEP Grant:				
Personal Services	\$10,645	\$10,584	\$6,286	\$4,298

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
DDEP Grant:				
Personal Services	\$0	\$4,208	\$658	\$3,550
Sheriff Gasoline Internal Service:				
Materials and Supplies	101,649	133,067	131,155	1,912
Other	200	200	109	91
Total Sheriff Gasoline Internal Service	101,849	133,267	131,264	2,003
Total Public Safety	4,063,420	4,102,732	3,886,608	216,124
Public Works:				
Map Office:				
Personal Services	0	83,350	82,468	882
Materials and Supplies	0	2,700	2,314	386
Total Public Works	0	86,050	84,782	1,268
Health:				
Humane Society:				
Personal Services	6,557	7,029	7,029	0
TB Hospitals:				
Contractual Services	11,500	11,500	5,387	6,113
Materials and Supplies	4,778	4,778	3,933	845
Total TB Hospitals	16,278	16,278	9,320	6,958
Vital Statistics:				
Contractual Services	1,720	1,740	1,740	0
Other Health:				
Contractual Services	197,233	197,233	197,233	0
Total Health	221,788	222,280	215,322	6,958
Human Services:				
Soldiers Relief:				
Personal Services	183,185	183,185	146,219	36,966
Contractual Services	38,005	38,005	12,001	26,004
Materials and Supplies	22,328	22,328	12,515	9,813
Capital Outlay	124,614	124,614	40,115	84,499
Other	163,863	163,863	110,347	53,516
Total Soldiers Relief	\$531,995	\$531,995	\$321,197	\$210,798

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Veteran Services:				
Personal Services	\$314,900	\$314,900	\$278,452	\$36,448
Contractual Services	195,964	195,964	110,045	85,919
Materials and Supplies	21,551	21,551	8,422	13,129
Capital Outlay	24,760	24,760	24,000	760
Other	5,000	5,000	2,000	3,000
<b>Total Veteran Services</b>	<b>562,175</b>	<b>562,175</b>	<b>422,919</b>	<b>139,256</b>
Child Welfare:				
Contractual Services	30,000	30,000	30,000	0
Other	0	125,897	125,897	0
<b>Total Child Welfare</b>	<b>30,000</b>	<b>155,897</b>	<b>155,897</b>	<b>0</b>
Public Assistance:				
Other	154,295	154,295	154,295	0
<b>Total Human Services</b>	<b>1,278,465</b>	<b>1,404,362</b>	<b>1,054,308</b>	<b>350,054</b>
Conservation and Recreation:				
Agriculture Society:				
Other	475,709	485,717	485,658	59
Intergovernmental:				
Grants:				
Contractual Services	1,017,312	1,020,311	1,020,297	14
Other	61,000	61,000	61,000	0
<b>Total Intergovernmental</b>	<b>1,078,312</b>	<b>1,081,311</b>	<b>1,081,297</b>	<b>14</b>
<b>Total Expenditures</b>	<b>17,190,129</b>	<b>17,749,183</b>	<b>16,600,943</b>	<b>1,148,240</b>
<b>Excess of Revenues Over Expenditures</b>	<b>7,741,687</b>	<b>8,820,810</b>	<b>10,341,059</b>	<b>1,520,249</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	3,000	3,000	3,251	251
Advances Out	(208,088)	(2,408,088)	(2,408,088)	0
Transfers In	327,217	314,000	300,000	(14,000)
Transfers Out	(8,682,084)	(10,696,885)	(10,140,441)	556,444
<b>Total Other Financing Sources (Uses)</b>	<b>(8,559,955)</b>	<b>(12,787,973)</b>	<b>(12,245,278)</b>	<b>542,695</b>
<b>Net Change in Fund Balance</b>	<b>(818,268)</b>	<b>(3,967,163)</b>	<b>(1,904,219)</b>	<b>2,062,944</b>
<b>Fund Balance Beginning of Year</b>	<b>9,423,913</b>	<b>9,423,913</b>	<b>9,423,913</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>683,562</b>	<b>683,562</b>	<b>683,562</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$9,289,207</b>	<b>\$6,140,312</b>	<b>\$8,203,256</b>	<b>\$2,062,944</b>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Developmental Disabilities Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$5,093,290	\$5,276,364	\$5,288,977	\$12,613
Intergovernmental	1,943,567	3,048,467	3,004,981	(43,486)
Rentals	0	95,002	95,002	0
Charges for Services	0	30,712	30,712	0
Contributions and Donations	5,737	6,737	7,087	350
Other	526,530	1,294,560	1,329,269	34,709
<i>Total Revenues</i>	<u>7,569,124</u>	<u>9,751,842</u>	<u>9,756,028</u>	<u>4,186</u>
<b>Expenditures</b>				
Current:				
Health:				
Board of Developmental Disabilities:				
Personal Services	6,289,625	6,498,625	5,969,497	529,128
Contractual Services	2,871,569	3,282,541	2,507,043	775,498
Materials and Supplies	122,800	122,800	79,183	43,617
Capital Outlay	90,440	125,440	93,996	31,444
Other	109,192	121,192	75,406	45,786
<i>Total Expenditures</i>	<u>9,483,626</u>	<u>10,150,598</u>	<u>8,725,125</u>	<u>1,425,473</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<u>(1,914,502)</u>	<u>(398,756)</u>	<u>1,030,903</u>	<u>1,429,659</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	4,856	4,856	0
Transfers Out	(93,510)	(93,510)	(85,000)	8,510
<i>Total Other Financing Sources (Uses)</i>	<u>(93,510)</u>	<u>(88,654)</u>	<u>(80,144)</u>	<u>8,510</u>
<i>Net Change in Fund Balance</i>	(2,008,012)	(487,410)	950,759	1,438,169
<i>Fund Balance Beginning of Year</i>	11,315,426	11,315,426	11,315,426	0
Prior Year Encumbrances Appropriated	562,405	562,405	562,405	0
<i>Fund Balance End of Year</i>	<u><u>\$9,869,819</u></u>	<u><u>\$11,390,421</u></u>	<u><u>\$12,828,590</u></u>	<u><u>\$1,438,169</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$7,396,515	\$7,939,029	\$7,265,507	(\$673,522)
Other	15,000	15,000	42,099	27,099
<i>Total Revenues</i>	<u>7,411,515</u>	<u>7,954,029</u>	<u>7,307,606</u>	<u>(646,423)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,776,812	4,451,821	4,442,564	9,257
Contractual Services	144,000	186,000	150,438	35,562
Materials and Supplies	71,108	71,108	66,821	4,287
Capital Outlay	104,618	155,618	107,408	48,210
Other	75,000	75,000	75,000	0
Total Public Assistance	<u>4,171,538</u>	<u>4,939,547</u>	<u>4,842,231</u>	<u>97,316</u>
Social Services:				
Personal Services	872,174	781,674	741,415	40,259
Contractual Services	2,570,248	2,470,248	2,293,482	176,766
Other	25,000	25,000	25,000	0
Total Social Services	<u>3,467,422</u>	<u>3,276,922</u>	<u>3,059,897</u>	<u>217,025</u>
<i>Total Expenditures</i>	<u>7,638,960</u>	<u>8,216,469</u>	<u>7,902,128</u>	<u>314,341</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(227,445)</u>	<u>(262,440)</u>	<u>(594,522)</u>	<u>(332,082)</u>
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	11,328	11,328
Transfers In	374,632	374,632	175,822	(198,810)
<i>Total Other Financing Sources</i>	<u>374,632</u>	<u>374,632</u>	<u>187,150</u>	<u>(187,482)</u>
<i>Net Change in Fund Balance</i>	147,187	112,192	(407,372)	(519,564)
<i>Fund Deficit Beginning of Year</i>	(366,002)	(366,002)	(366,002)	0
Prior Year Encumbrances Appropriated	407,324	407,324	407,324	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$188,509</u>	<u>\$153,514</u>	<u>(\$366,050)</u>	<u>(\$519,564)</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Motor Vehicle License and Gas Tax Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$5,225,000	\$5,864,000	\$5,900,196	\$36,196
Interest	10,000	10,000	57,030	47,030
Fines and Forfeitures	50,000	50,000	54,572	4,572
Charges for Services	192,709	252,709	280,969	28,260
Other	101,000	117,900	224,752	106,852
<i>Total Revenues</i>	<u>5,578,709</u>	<u>6,294,609</u>	<u>6,517,519</u>	<u>222,910</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	357,906	389,106	377,816	11,290
Materials and Supplies	6,230	6,230	1,139	5,091
Capital Outlay	33,000	35,761	27,998	7,763
<i>Total Engineer - Administration</i>	<u>397,136</u>	<u>431,097</u>	<u>406,953</u>	<u>24,144</u>
Engineer - Roads:				
Personal Services	1,583,000	1,583,000	1,494,899	88,101
Contractual Services	725,454	1,825,454	1,542,200	283,254
Materials and Supplies	1,948,746	2,198,746	2,144,272	54,474
Capital Outlay	300,000	665,000	652,598	12,402
Other	6,000	11,200	10,936	264
<i>Total Engineer - Roads</i>	<u>4,563,200</u>	<u>6,283,400</u>	<u>5,844,905</u>	<u>438,495</u>
Engineer - Bridges:				
Personal Services	20,000	20,000	18,768	1,232
Contractual Services	287,781	285,020	97,308	187,712
Materials and Supplies	180,487	310,487	290,644	19,843
Capital Outlay	250,000	275,000	249,585	25,415
<i>Total Engineer - Bridges</i>	<u>738,268</u>	<u>890,507</u>	<u>656,305</u>	<u>234,202</u>
<i>Total Expenditures</i>	<u>5,698,604</u>	<u>7,605,004</u>	<u>6,908,163</u>	<u>696,841</u>
<i>Excess of Revenues Under Expenditures</i>	(119,895)	(1,310,395)	(390,644)	919,751
<b>Other Financing Sources</b>				
Sale of Capital Assets	1,740	1,740	1,740	0
<i>Net Change in Fund Balance</i>	(118,155)	(1,308,655)	(388,904)	919,751
<i>Fund Balance Beginning of Year</i>	1,971,812	1,971,812	1,971,812	0
Prior Year Encumbrances Appropriated	169,101	169,101	169,101	0
<i>Fund Balance End of Year</i>	<u>\$2,022,758</u>	<u>\$832,258</u>	<u>\$1,752,009</u>	<u>\$919,751</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*911 Emergency System Sales Tax Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Sales Taxes	\$6,400,000	\$6,650,000	\$6,653,590	\$3,590
<b>Expenditures</b>				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	0	328,705	311,580	17,125
Debt Service:				
Principal Retirement	0	7,770,921	7,770,921	0
Interest and Fiscal Charges	0	512,459	512,459	0
<i>Total Expenditures</i>	0	8,612,085	8,594,960	17,125
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	6,400,000	(1,962,085)	(1,941,370)	20,715
<b>Other Financing Sources</b>				
Advance In	0	2,200,000	2,200,000	0
<i>Net Change in Fund Balance</i>	6,400,000	237,915	258,630	20,715
<i>Fund Balance Beginning of Year</i>	45,640	45,640	45,640	0
<i>Fund Balance End of Year</i>	\$6,445,640	\$283,555	\$304,270	\$20,715

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Sewer District Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$2,380,770	\$2,387,373	\$2,300,149	(\$87,224)
OPWC Loans Issued	268,923	268,923	218,729	(50,194)
OWDA Loans Issued	7,650	7,650	41,294	33,644
Sale of Capital Assets	0	0	4,005	4,005
Other	0	0	5,487	5,487
<i>Total Revenues</i>	<u>2,657,343</u>	<u>2,663,946</u>	<u>2,569,664</u>	<u>(94,282)</u>
<b>Expenses</b>				
Personal Services	766,699	811,020	799,266	11,754
Materials and Supplies	63,825	63,825	61,128	2,697
Contractual Services	990,899	1,026,499	976,148	50,351
Capital Outlay	774,846	831,748	783,806	47,942
Other	19,702	270,552	268,275	2,277
Debt Service:				
Principal Retirement	250,539	352,077	352,044	33
Interest and Fiscal Charges	104,998	130,097	130,054	43
<i>Total Expenses</i>	<u>2,971,508</u>	<u>3,485,818</u>	<u>3,370,721</u>	<u>115,097</u>
<i>Excess of Revenues Under Expenses before Capital Contributions, Advances, and Transfers</i>	(314,165)	(821,872)	(801,057)	20,815
Capital Contributions	483,627	483,627	384,192	(99,435)
Advances In	0	208,088	208,088	0
Advances Out	(32,510)	(32,510)	(32,510)	0
Transfers In	0	41,912	41,912	0
Transfers Out	0	(30,000)	0	30,000
<i>Net Change in Fund Equity</i>	136,952	(150,755)	(199,375)	(48,620)
<i>Fund Equity Beginning of Year</i>	428,512	428,512	428,512	0
Prior Year Encumbrances Appropriated	239,651	239,651	239,651	0
<i>Fund Equity End of Year</i>	<u><u>\$805,115</u></u>	<u><u>\$517,408</u></u>	<u><u>\$468,788</u></u>	<u><u>(\$48,620)</u></u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Water District Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$1,457,957	\$1,470,414	\$1,462,418	(\$7,996)
OPWC Loans Issued	237,000	237,000	121,192	(115,808)
OWDA Loans Issued	0	402,093	1,406	(400,687)
Other	0	20,654	25,836	5,182
<i>Total Revenues</i>	<u>1,694,957</u>	<u>2,130,161</u>	<u>1,610,852</u>	<u>(519,309)</u>
<b>Expenses</b>				
Personal Services	479,296	509,769	500,333	9,436
Materials and Supplies	92,095	102,920	101,737	1,183
Contractual Services	357,836	528,632	511,274	17,358
Capital Outlay	1,060,651	1,427,091	920,335	506,756
Other	4,641	4,641	2,358	2,283
Debt Service:				
Principal Retirement	217,606	217,606	217,606	0
Interest and Fiscal Charges	185,869	194,844	196,250	(1,406)
<i>Total Expenses</i>	<u>2,397,994</u>	<u>2,985,503</u>	<u>2,449,893</u>	<u>535,610</u>
<i>Excess of Revenues Under Expenses Before Capital Contributions and Advances</i>	(703,037)	(855,342)	(839,041)	16,301
Capital Contributions	622,259	669,559	267,649	(401,910)
Advances Out	(15,381)	(15,381)	(15,381)	0
<i>Net Change in Fund Equity</i>	(96,159)	(201,164)	(586,773)	(385,609)
<i>Fund Equity Beginning of Year</i>	571,882	571,882	571,882	0
Prior Year Encumbrances Appropriated	136,626	136,626	136,626	0
<i>Fund Equity End of Year</i>	<u>\$612,349</u>	<u>\$507,344</u>	<u>\$121,735</u>	<u>(\$385,609)</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Agency Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$1,627,580	\$1,627,580	\$1,445,653	(\$181,927)
Charges for Services	321,912	321,912	319,311	(2,601)
Other	2,416	2,416	19,843	17,427
<i>Total Revenues</i>	<u>1,951,908</u>	<u>1,951,908</u>	<u>1,784,807</u>	<u>(167,101)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,545,016	1,545,016	1,510,225	34,791
Contractual Services	372,885	415,885	402,797	13,088
Materials and Supplies	29,029	19,029	15,747	3,282
Capital Outlay	12,101	12,101	5,000	7,101
Other	54,000	21,000	1,400	19,600
<i>Total Expenditures</i>	<u>2,013,031</u>	<u>2,013,031</u>	<u>1,935,169</u>	<u>77,862</u>
<i>Excess of Revenues Under Expenditures</i>	(61,123)	(61,123)	(150,362)	(89,239)
<b>Other Financing Sources</b>				
Transfers In	22,053	22,053	21,382	(671)
<i>Net Change in Fund Balance</i>	(39,070)	(39,070)	(128,980)	(89,910)
<i>Fund Balance Beginning of Year</i>	260,260	260,260	260,260	0
Prior Year Encumbrances Appropriated	39,070	39,070	39,070	0
<i>Fund Balance End of Year</i>	<u><u>\$260,260</u></u>	<u><u>\$260,260</u></u>	<u><u>\$170,350</u></u>	<u><u>(\$89,910)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Wireless 911 Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$173,468	\$173,468	\$183,048	\$9,580
<b>Expenditures</b>				
Current:				
Public Safety:				
County Wireless 911:				
Personal Services	43,934	43,934	43,934	0
Contractual Services	44,864	111,378	87,872	23,506
Capital Outlay	90,106	158,706	152,511	6,195
Other	300	300	266	34
<i>Total Expenditures</i>	<u>179,204</u>	<u>314,318</u>	<u>284,583</u>	<u>29,735</u>
<i>Net Change in Fund Balance</i>	(5,736)	(140,850)	(101,535)	39,315
<i>Fund Balance Beginning of Year</i>	120,324	120,324	120,324	0
Prior Year Encumbrances Appropriated	<u>91,970</u>	<u>91,970</u>	<u>91,970</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$206,558</u></u>	<u><u>\$71,444</u></u>	<u><u>\$110,759</u></u>	<u><u>\$39,315</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$100	\$100	\$215	\$115
Charges for Services	1,089,500	1,121,644	1,120,163	(1,481)
Other	20,000	20,000	21,424	1,424
<i>Total Revenues</i>	<u>1,109,600</u>	<u>1,141,744</u>	<u>1,141,802</u>	<u>58</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	475,894	477,610	465,154	12,456
Contractual Services	316,730	315,014	266,002	49,012
Materials and Supplies	19,591	19,591	11,428	8,163
Capital Outlay	9,743	9,743	6,776	2,967
Total Real Estate Assessment	<u>821,958</u>	<u>821,958</u>	<u>749,360</u>	<u>72,598</u>
Geographic Information Systems:				
Personal Services	242,375	171,792	165,832	5,960
Contractual Services	106,542	106,542	43,978	62,564
Materials and Supplies	21,065	21,065	10,476	10,589
Capital Outlay	11,232	11,232	0	11,232
Other	2,750	2,750	0	2,750
Total Geographic Information Systems	<u>383,964</u>	<u>313,381</u>	<u>220,286</u>	<u>93,095</u>
<i>Total Expenditures</i>	<u>1,205,922</u>	<u>1,135,339</u>	<u>969,646</u>	<u>165,693</u>
<i>Net Change in Fund Balance</i>	(96,322)	6,405	172,156	165,751
<i>Fund Balance Beginning of Year</i>	2,243,875	2,243,875	2,243,875	0
Prior Year Encumbrances Appropriated	<u>93,282</u>	<u>93,282</u>	<u>93,282</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,240,835</u></u>	<u><u>\$2,343,562</u></u>	<u><u>\$2,509,313</u></u>	<u><u>\$165,751</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$2,188,289	\$2,421,743	\$2,654,096	\$232,353
Contributions and Donations	20,000	20,000	0	(20,000)
Other	431,847	477,310	35,592	(441,718)
<i>Total Revenues</i>	<u>2,640,136</u>	<u>2,919,053</u>	<u>2,689,688</u>	<u>(229,365)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	1,251,350	1,256,350	1,045,957	210,393
Contractual Services	3,456,420	3,730,373	3,721,534	8,839
Materials and Supplies	10,000	10,000	0	10,000
Capital Outlay	10,000	10,000	0	10,000
Other	12,682	12,682	12,311	371
<i>Total Expenditures</i>	<u>4,740,452</u>	<u>5,019,405</u>	<u>4,779,802</u>	<u>239,603</u>
<i>Excess of Revenues Under Expenditures</i>	(2,100,316)	(2,100,352)	(2,090,114)	10,238
<b>Other Financing Sources</b>				
Transfers In	<u>2,100,000</u>	<u>2,100,000</u>	<u>2,100,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(316)	(352)	9,886	10,238
<i>Fund Deficit Beginning of Year</i>	(224,407)	(224,407)	(224,407)	0
Prior Year Encumbrances Appropriated	<u>230,568</u>	<u>230,568</u>	<u>230,568</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,845</u></u>	<u><u>\$5,809</u></u>	<u><u>\$16,047</u></u>	<u><u>\$10,238</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$253,300	\$253,300	\$257,283	\$3,983
Fines and Forfeitures	15,500	15,500	13,417	(2,083)
Charges for Services	12,500	12,500	16,617	4,117
Contributions and Donations	3,500	3,500	1,619	(1,881)
Other	1,150	15,150	15,675	525
<i>Total Revenues</i>	<u>285,950</u>	<u>299,950</u>	<u>304,611</u>	<u>4,661</u>
<b>Expenditures</b>				
Current:				
Health:				
Dog and Kennel:				
Personal Services	216,062	236,243	229,646	6,597
Contractual Services	22,700	26,912	24,580	2,332
Materials and Supplies	18,307	18,307	17,289	1,018
Capital Outlay	6,000	8,100	7,990	110
Other	41,456	41,456	35,133	6,323
Total Dog and Kennel	<u>304,525</u>	<u>331,018</u>	<u>314,638</u>	<u>16,380</u>
Dog Pound Donation:				
Contractual Services	<u>3,600</u>	<u>3,600</u>	<u>0</u>	<u>3,600</u>
<i>Total Expenditures</i>	<u>308,125</u>	<u>334,618</u>	<u>314,638</u>	<u>19,980</u>
<i>Net Change in Fund Balance</i>	(22,175)	(34,668)	(10,027)	24,641
<i>Fund Balance Beginning of Year</i>	135,858	135,858	135,858	0
Prior Year Encumbrances Appropriated	<u>12,019</u>	<u>12,019</u>	<u>12,019</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$125,702</u></u>	<u><u>\$113,209</u></u>	<u><u>\$137,850</u></u>	<u><u>\$24,641</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Collection Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$180,000	\$180,000	\$138,004	(\$41,996)
Other	0	0	453	453
<i>Total Revenues</i>	<u>180,000</u>	<u>180,000</u>	<u>138,457</u>	<u>(41,543)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	76,287	76,387	72,659	3,728
Contractual Services	16,572	16,572	12,263	4,309
Materials and Supplies	2,300	2,300	0	2,300
Capital Outlay	4,027	4,027	4,027	0
Other	17,180	17,180	7,180	10,000
Total Delinquent Real Estate - Treasurer	<u>116,366</u>	<u>116,466</u>	<u>96,129</u>	<u>20,337</u>
Delinquent Real Estate - Prosecutor:				
Personal Services	90,774	90,774	87,650	3,124
Contractual Services	1,000	1,000	60	940
Total Delinquent Real Estate - Prosecutor	<u>91,774</u>	<u>91,774</u>	<u>87,710</u>	<u>4,064</u>
<i>Total Expenditures</i>	<u>208,140</u>	<u>208,240</u>	<u>183,839</u>	<u>24,401</u>
<i>Net Change in Fund Balance</i>	(28,140)	(28,240)	(45,382)	(17,142)
<i>Fund Balance Beginning of Year</i>	189,740	189,740	189,740	0
Prior Year Encumbrances Appropriated	<u>15,629</u>	<u>15,629</u>	<u>15,629</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$177,229</u></u>	<u><u>\$177,129</u></u>	<u><u>\$159,987</u></u>	<u><u>(\$17,142)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Aging Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$1,432,000	\$1,460,415	\$1,460,656	\$241
Intergovernmental	48,000	48,000	47,759	(241)
<i>Total Revenues</i>	1,480,000	1,508,415	1,508,415	0
<b>Expenditures</b>				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,480,000	1,508,415	1,508,415	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Smart Ohio Funding Grant Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$0	\$0	\$60	\$60
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	60	60
<i>Fund Balance Beginning of Year</i>	<u>180</u>	<u>180</u>	<u>180</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$180</u></u>	<u><u>\$180</u></u>	<u><u>\$240</u></u>	<u><u>\$60</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$1,093,838	\$1,093,838	\$1,008,522	(\$85,316)
Interest	0	0	319	319
Other	95,000	95,000	18,251	(76,749)
	<u>1,188,838</u>	<u>1,188,838</u>	<u>1,027,092</u>	<u>(161,746)</u>
<i>Total Revenues</i>				
	<u>1,188,838</u>	<u>1,188,838</u>	<u>1,027,092</u>	<u>(161,746)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	4,470	5,070	4,539	531
Public Works:				
Community Development Program:				
Capital Outlay	635,615	644,473	513,581	130,892
Intergovernmental:				
Block Grant:				
Other	255,760	629,440	562,893	66,547
	<u>895,845</u>	<u>1,278,983</u>	<u>1,081,013</u>	<u>197,970</u>
<i>Total Expenditures</i>				
	<u>895,845</u>	<u>1,278,983</u>	<u>1,081,013</u>	<u>197,970</u>
<i>Net Change in Fund Balance</i>	292,993	(90,145)	(53,921)	36,224
<i>Fund Deficit Beginning of Year</i>	(587,548)	(587,548)	(587,548)	0
Prior Year Encumbrances Appropriated	687,698	687,698	687,698	0
	<u>687,698</u>	<u>687,698</u>	<u>687,698</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$393,143</u>	<u>\$10,005</u>	<u>\$46,229</u>	<u>\$36,224</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Economic Development Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$29,000	\$29,000	\$23,478	(\$5,522)
Charges for Services	25,300	25,300	20,760	(4,540)
Other	500	500	2,477	1,977
<i>Total Revenues</i>	54,800	54,800	46,715	(8,085)
<b>Expenditures</b>				
Current:				
Public Works:				
Community Development:				
Personal Services	112,039	112,039	108,913	3,126
Contractual Services	1,064	1,214	1,169	45
Materials and Supplies	3,160	3,160	3,154	6
Capital Outlay	400	2,500	1,903	597
<i>Total Expenditures</i>	116,663	118,913	115,139	3,774
<i>Excess of Revenues Under Expenditures</i>	(61,863)	(64,113)	(68,424)	(4,311)
<b>Other Financing Sources</b>				
Transfers In	63,557	63,557	63,557	0
<i>Net Change in Fund Balance</i>	1,694	(556)	(4,867)	(4,311)
<i>Fund Balance Beginning of Year</i>	3,947	3,947	3,947	0
Prior Year Encumbrances Appropriated	620	620	620	0
<i>Fund Balance (Deficit) End of Year</i>	\$6,261	\$4,011	(\$300)	(\$4,311)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Zone Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$2,300	\$2,300	\$2,200	(\$100)
<b>Expenditures</b>				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	<u>2,300</u>	<u>2,300</u>	<u>2,200</u>	<u>100</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Corrections Grant Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$160,204	\$160,204	\$160,204	\$0
Other	0	0	740	740
<i>Total Revenues</i>	160,204	160,204	160,944	740
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	146,939	149,180	136,444	12,736
Contractual Services	9,306	21,112	20,812	300
Materials and Supplies	3,704	7,408	7,312	96
<i>Total Expenditures</i>	159,949	177,700	164,568	13,132
<i>Net Change in Fund Balance</i>	255	(17,496)	(3,624)	13,872
<i>Fund Balance Beginning of Year</i>	24,271	24,271	24,271	0
<i>Fund Balance End of Year</i>	\$24,526	\$6,775	\$20,647	\$13,872

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Multi-County Drug Task Force Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$10,000	\$17,727	\$19,790	\$2,063
Contributions and Donations	2,700	2,700	638	(2,062)
<i>Total Revenues</i>	12,700	20,427	20,428	1
<b>Expenditures</b>				
Current:				
Public Safety:				
Multi-County Lead Task Force:				
Personal Services	5,857	8,857	3,000	5,857
Contractual Services	3,120	4,035	3,815	220
Materials and Supplies	750	750	0	750
Capital Outlay	0	2,600	2,590	10
Other	10,000	10,949	10,949	0
<i>Total Expenditures</i>	19,727	27,191	20,354	6,837
<i>Net Change in Fund Balance</i>	(7,027)	(6,764)	74	6,838
<i>Fund Balance Beginning of Year</i>	14,335	14,335	14,335	0
Prior Year Encumbrances Appropriated	7,027	7,027	7,027	0
<i>Fund Balance End of Year</i>	\$14,335	\$14,598	\$21,436	\$6,838

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Felony Delinquent Care Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$172,000	\$198,032	\$198,382	\$350
Other	350	350	530	180
<i>Total Revenues</i>	<u>172,350</u>	<u>198,382</u>	<u>198,912</u>	<u>530</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	119,052	119,052	84,327	34,725
Contractual Services	66,671	69,671	40,322	29,349
Materials and Supplies	5,933	5,933	4,756	1,177
Capital Outlay	1,395	57,395	51,086	6,309
<i>Total Expenditures</i>	<u>193,051</u>	<u>252,051</u>	<u>180,491</u>	<u>71,560</u>
<i>Net Change in Fund Balance</i>	(20,701)	(53,669)	18,421	72,090
<i>Fund Balance Beginning of Year</i>	139,838	139,838	139,838	0
Prior Year Encumbrances Appropriated	<u>14,180</u>	<u>14,180</u>	<u>14,180</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$133,317</u></u>	<u><u>\$100,349</u></u>	<u><u>\$172,439</u></u>	<u><u>\$72,090</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff Concealed Handgun License Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$130,000	\$130,000	\$98,044	(\$31,956)
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Personal Services	62,000	62,000	62,000	0
Contractual Services	62,386	62,386	40,531	21,855
Materials and Supplies	5,213	5,213	3,448	1,765
Other	200	200	102	98
<i>Total Expenditures</i>	<u>129,799</u>	<u>129,799</u>	<u>106,081</u>	<u>23,718</u>
<i>Net Change in Fund Balance</i>	201	201	(8,037)	(8,238)
<i>Fund Balance Beginning of Year</i>	125,462	125,462	125,462	0
Prior Year Encumbrances Appropriated	<u>9,599</u>	<u>9,599</u>	<u>9,599</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$135,262</u></u>	<u><u>\$135,262</u></u>	<u><u>\$127,024</u></u>	<u><u>(\$8,238)</u></u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Assistance Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$134,922	\$134,922	\$115,605	(\$19,317)
Other	0	0	487	487
<i>Total Revenues</i>	<u>134,922</u>	<u>134,922</u>	<u>116,092</u>	<u>(18,830)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	162,303	162,328	148,795	13,533
Contractual Services	4,398	4,373	4,356	17
Materials and Supplies	615	615	615	0
<i>Total Expenditures</i>	<u>167,316</u>	<u>167,316</u>	<u>153,766</u>	<u>13,550</u>
<i>Excess of Revenues Under Expenditures</i>	(32,394)	(32,394)	(37,674)	(5,280)
<b>Other Financing Sources</b>				
Transfers In	32,513	32,513	32,513	0
<i>Net Change in Fund Balance</i>	119	119	(5,161)	(5,280)
<i>Fund Balance Beginning of Year</i>	32,709	32,709	32,709	0
Prior Year Encumbrances Appropriated	115	115	115	0
<i>Fund Balance End of Year</i>	<u>\$32,943</u>	<u>\$32,943</u>	<u>\$27,663</u>	<u>(\$5,280)</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jail Diversion Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	1,496	1,496	1,496	0
<i>Fund Balance End of Year</i>	\$1,496	\$1,496	\$1,496	\$0

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Continued Professional Training Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff:				
Personal Services	11,697	11,697	2,400	9,297
<i>Excess of Revenues Under Expenditures</i>	(11,697)	(11,697)	(2,400)	9,297
<b>Other Financing Uses</b>				
Transfers Out	(3,500)	(3,500)	0	3,500
<i>Net Change in Fund Balance</i>	(15,197)	(15,197)	(2,400)	12,797
<i>Fund Balance Beginning of Year</i>	13,777	13,777	13,777	0
Prior Year Encumbrances Appropriated	3,619	3,619	3,619	0
<i>Fund Balance End of Year</i>	\$2,199	\$2,199	\$14,996	\$12,797

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Prosecutor's Law Enforcement Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$3,000	\$3,000	\$565	(\$2,435)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Law Enforcement Trust:				
Personal Services	9,227	9,258	9,176	82
<i>Net Change in Fund Balance</i>	(6,227)	(6,258)	(8,611)	(2,353)
<i>Fund Balance Beginning of Year</i>	11,219	11,219	11,219	0
<i>Fund Balance End of Year</i>	<u>\$4,992</u>	<u>\$4,961</u>	<u>\$2,608</u>	<u>(\$2,353)</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Law Enforcement Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$3,950	\$3,975	\$25
Other	0	1,325	1,300	(25)
<i>Total Revenues</i>	0	5,275	5,275	0
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement Trust:				
Capital Outlay	49,500	52,000	51,345	655
Other	0	3,949	3,949	0
<i>Total Expenditures</i>	49,500	55,949	55,294	655
<i>Net Change in Fund Balance</i>	(49,500)	(50,674)	(50,019)	655
<i>Fund Balance Beginning of Year</i>	46,952	46,952	46,952	0
Prior Year Encumbrances Appropriated	49,500	49,500	49,500	0
<i>Fund Balance End of Year</i>	\$46,952	\$45,778	\$46,433	\$655

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Rehabilitation and Correction Probation Grant Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$75,000	\$75,000	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
DRC Probation Grant:				
Personal Services	0	71,250	16,546	54,704
<i>Net Change in Fund Balance</i>	0	3,750	58,454	54,704
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$3,750</u>	<u>\$58,454</u>	<u>\$54,704</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Drivers Alcohol Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$2,450	\$2,450	\$2,636	\$186
Fines and Forfeitures	6,000	7,105	6,763	(342)
Other	150	262	662	400
<i>Total Revenues</i>	8,600	9,817	10,061	244
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Indigent Drivers:				
Contractual Services	17,996	17,996	9,554	8,442
<i>Net Change in Fund Balance</i>	(9,396)	(8,179)	507	8,686
<i>Fund Balance Beginning of Year</i>	4,599	4,599	4,599	0
Prior Year Encumbrances Appropriated	9,750	9,750	9,750	0
<i>Fund Balance End of Year</i>	\$4,953	\$6,170	\$14,856	\$8,686

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$12,500	\$12,500	\$13,240	\$740
<b>Expenditures</b>				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	1,128	1,128	845	283
Contractual Services	14,285	22,285	16,045	6,240
Capital Outlay	0	671	671	0
Other	106	906	800	106
<i>Total Expenditures</i>	<u>15,519</u>	<u>24,990</u>	<u>18,361</u>	<u>6,629</u>
<i>Net Change in Fund Balance</i>	(3,019)	(12,490)	(5,121)	7,369
<i>Fund Balance Beginning of Year</i>	11,770	11,770	11,770	0
Prior Year Encumbrances Appropriated	<u>3,094</u>	<u>3,094</u>	<u>3,094</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,845</u></u>	<u><u>\$2,374</u></u>	<u><u>\$9,743</u></u>	<u><u>\$7,369</u></u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Legal Research Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$21,000	\$21,000	\$18,796	(\$2,204)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	21,307	21,307	14,914	6,393
Capital Outlay	6,500	6,603	1,994	4,609
<i>Total Expenditures</i>	<u>27,807</u>	<u>27,910</u>	<u>16,908</u>	<u>11,002</u>
<i>Net Change in Fund Balance</i>	(6,807)	(6,910)	1,888	8,798
<i>Fund Balance Beginning of Year</i>	<u>26,201</u>	<u>26,201</u>	<u>26,201</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,394</u></u>	<u><u>\$19,291</u></u>	<u><u>\$28,089</u></u>	<u><u>\$8,798</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enforcement and Education Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$215	\$240	\$25
<b>Expenditures</b>				
Current:				
Public Safety:				
Enforcement and Education:				
Materials and Supplies	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	215	240	25
<i>Fund Balance Beginning of Year</i>	<u>1,989</u>	<u>1,989</u>	<u>1,989</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,989</u></u>	<u><u>\$2,204</u></u>	<u><u>\$2,229</u></u>	<u><u>\$25</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Special Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$19,500	\$19,500	\$19,175	(\$325)
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Contractual Services	9,500	9,725	9,723	2
Other	9,287	9,457	9,452	5
<i>Total Expenditures</i>	<u>18,787</u>	<u>19,182</u>	<u>19,175</u>	<u>7</u>
<i>Net Change in Fund Balance</i>	713	318	0	(318)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$713</u></u>	<u><u>\$318</u></u>	<u><u>\$0</u></u>	<u><u>(\$318)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mediation Grant Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$78,000	\$78,000	\$66,451	(\$11,549)
Other	0	0	170	170
<i>Total Revenues</i>	<u>78,000</u>	<u>78,000</u>	<u>66,621</u>	<u>(11,379)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	97,712	97,409	81,882	15,527
Contractual Services	1,000	0	0	0
Capital Outlay	5,859	2,371	2,371	0
Other	800	0	0	0
<i>Total Expenditures</i>	<u>105,371</u>	<u>99,780</u>	<u>84,253</u>	<u>15,527</u>
<i>Net Change in Fund Balance</i>	(27,371)	(21,780)	(17,632)	4,148
<i>Fund Balance Beginning of Year</i>	19,409	19,409	19,409	0
Prior Year Encumbrances Appropriated	<u>2,371</u>	<u>2,371</u>	<u>2,371</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$5,591)</u>	<u>\$0</u>	<u>\$4,148</u>	<u>\$4,148</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Court Special Projects Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$3,000	\$3,000	\$3,450	\$450
Charges for Services	78,500	78,500	75,497	(3,003)
Other	0	0	114	114
<i>Total Revenues</i>	<u>81,500</u>	<u>81,500</u>	<u>79,061</u>	<u>(2,439)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
County Court Special Projects:				
Contractual Services	81,745	81,745	81,137	608
Materials and Supplies	13,067	13,067	12,621	446
Capital Outlay	8,500	8,500	1,507	6,993
Other	23,121	23,121	21,749	1,372
<i>Total Expenditures</i>	<u>126,433</u>	<u>126,433</u>	<u>117,014</u>	<u>9,419</u>
<i>Net Change in Fund Balance</i>	(44,933)	(44,933)	(37,953)	6,980
<i>Fund Balance Beginning of Year</i>	136,802	136,802	136,802	0
Prior Year Encumbrances Appropriated	39,269	39,269	39,269	0
<i>Fund Balance End of Year</i>	<u>\$131,138</u>	<u>\$131,138</u>	<u>\$138,118</u>	<u>\$6,980</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Court Special Projects Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$77,000	\$77,000	\$67,528	(\$9,472)
Other	0	0	599	599
<i>Total Revenues</i>	<u>77,000</u>	<u>77,000</u>	<u>68,127</u>	<u>(8,873)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	71,442	72,373	70,790	1,583
Contractual Services	0	260	260	0
Materials and Supplies	1,635	2,135	2,084	51
Capital Outlay	4,500	4,900	2,248	2,652
<i>Total Expenditures</i>	<u>77,577</u>	<u>79,668</u>	<u>75,382</u>	<u>4,286</u>
<i>Net Change in Fund Balance</i>	(577)	(2,668)	(7,255)	(4,587)
<i>Fund Balance Beginning of Year</i>	36,521	36,521	36,521	0
Prior Year Encumbrances Appropriated	<u>925</u>	<u>925</u>	<u>925</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$36,869</u></u>	<u><u>\$34,778</u></u>	<u><u>\$30,191</u></u>	<u><u>(\$4,587)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Common Pleas Special Projects Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$50,000	\$50,000	\$42,060	(\$7,940)
Other	0	0	50	50
<i>Total Revenues</i>	<u>50,000</u>	<u>50,000</u>	<u>42,110</u>	<u>(7,890)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Common Pleas Special Projects:				
Personal Services	6,275	6,283	4,206	2,077
Contractual Services	20,000	27,221	26,950	271
Materials and Supplies	1,032	1,032	600	432
Capital Outlay	53,056	43,531	22,254	21,277
<i>Total Expenditures</i>	<u>80,363</u>	<u>78,067</u>	<u>54,010</u>	<u>24,057</u>
<i>Net Change in Fund Balance</i>	(30,363)	(28,067)	(11,900)	16,167
<i>Fund Balance Beginning of Year</i>	10,028	10,028	10,028	0
Prior Year Encumbrances Appropriated	<u>18,039</u>	<u>18,039</u>	<u>18,039</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$2,296)</u>	<u>\$0</u>	<u>\$16,167</u>	<u>\$16,167</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Court Title IV-E Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	1,633	1,633	1,633	0
<i>Fund Balance End of Year</i>	<u>\$1,633</u>	<u>\$1,633</u>	<u>\$1,633</u>	<u>\$0</u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Treasury Seizure of Monies Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	29	29	29	0
<i>Fund Balance End of Year</i>	\$29	\$29	\$29	\$0

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jury Administration Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Contributions and Donations	\$750	\$750	\$821	\$71
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	500	500	0	500
Materials and Supplies	1,165	1,496	620	876
Capital Outlay	250	250	0	250
<i>Total Expenditures</i>	<u>1,915</u>	<u>2,246</u>	<u>620</u>	<u>1,626</u>
<i>Net Change in Fund Balance</i>	(1,165)	(1,496)	201	1,697
<i>Fund Balance Beginning of Year</i>	<u>1,496</u>	<u>1,496</u>	<u>1,496</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$331</u></u>	<u><u>\$0</u></u>	<u><u>\$1,697</u></u>	<u><u>\$1,697</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Help America Vote Act Grant Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$50,000	\$50,000	\$0
Interest	0	246	380	134
<i>Total Revenues</i>	<u>0</u>	<u>50,246</u>	<u>50,380</u>	<u>134</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Board of Elections:				
Contractual Services	0	13,718	13,718	0
Capital Outlay	0	29,044	25,926	3,118
<i>Total Expenditures</i>	<u>0</u>	<u>42,762</u>	<u>39,644</u>	<u>3,118</u>
<i>Net Change in Fund Balance</i>	0	7,484	10,736	3,252
<i>Fund Balance Beginning of Year</i>	<u>3,938</u>	<u>3,938</u>	<u>3,938</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,938</u></u>	<u><u>\$11,422</u></u>	<u><u>\$14,674</u></u>	<u><u>\$3,252</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Court Interlock Monitor Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$3,000	\$3,000	\$3,364	\$364
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Contractual Services	7,051	7,051	7,051	0
<i>Net Change in Fund Balance</i>	(4,051)	(4,051)	(3,687)	364
<i>Fund Balance Beginning of Year</i>	101	101	101	0
Prior Year Encumbrances Appropriated	4,051	4,051	4,051	0
<i>Fund Balance End of Year</i>	<u>\$101</u>	<u>\$101</u>	<u>\$465</u>	<u>\$364</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Interlock Alcohol Treatment Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$100	\$215	\$235	\$20
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	100	215	235	20
<i>Fund Balance Beginning of Year</i>	<u>435</u>	<u>435</u>	<u>435</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$535</u></u>	<u><u>\$650</u></u>	<u><u>\$670</u></u>	<u><u>\$20</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Library Resource Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$116,000	\$116,000	\$113,846	(\$2,154)
Charges for Services	13,750	13,750	14,442	692
Other	100	100	342	242
<i>Total Revenues</i>	<u>129,850</u>	<u>129,850</u>	<u>128,630</u>	<u>(1,220)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Law Library Resources:				
Personal Services	66,199	66,199	63,780	2,419
Contractual Services	40,668	40,668	31,925	8,743
Capital Outlay	31,792	31,792	22,544	9,248
Other	200	200	0	200
<i>Total Expenditures</i>	<u>138,859</u>	<u>138,859</u>	<u>118,249</u>	<u>20,610</u>
<i>Net Change in Fund Balance</i>	(9,009)	(9,009)	10,381	19,390
<i>Fund Balance Beginning of Year</i>	156,906	156,906	156,906	0
Prior Year Encumbrances Appropriated	<u>11,496</u>	<u>11,496</u>	<u>11,496</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$159,393</u></u>	<u><u>\$159,393</u></u>	<u><u>\$178,783</u></u>	<u><u>\$19,390</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Justice Seizure of Monies Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>12,249</u>	<u>12,249</u>	<u>12,249</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,249</u></u>	<u><u>\$12,249</u></u>	<u><u>\$12,249</u></u>	<u><u>\$0</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Targeted Community Alternative to Prison Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$89,876	\$151,306	\$151,304	(\$2)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Targeted Community Alternative to Prison:				
Personal Services	10,000	19,220	15,402	3,818
Contractual Services	166,590	165,571	164,350	1,221
<i>Total Expenditures</i>	<u>176,590</u>	<u>184,791</u>	<u>179,752</u>	<u>5,039</u>
<i>Net Change in Fund Balance</i>	(86,714)	(33,485)	(28,448)	5,037
<i>Fund Balance Beginning of Year</i>	110,797	110,797	110,797	0
Prior Year Encumbrances Appropriated	<u>11,200</u>	<u>11,200</u>	<u>11,200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$35,283</u></u>	<u><u>\$88,512</u></u>	<u><u>\$93,549</u></u>	<u><u>\$5,037</u></u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency Management Agency Special Projects Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$2,482	\$2,482	\$0	(\$2,482)
Other	0	237	2,720	2,483
<i>Total Revenues</i>	2,482	2,719	2,720	1
<b>Expenditures</b>				
Current:				
Public Safety:				
EMA Special Projects:				
Capital Outlay	7,500	10,220	1,320	8,900
<i>Net Change in Fund Balance</i>	(5,018)	(7,501)	1,400	8,901
<i>Fund Balance Beginning of Year</i>	10,234	10,234	10,234	0
<i>Fund Balance End of Year</i>	\$5,216	\$2,733	\$11,634	\$8,901

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hotel Lodging Tax Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Lodging Taxes	\$508,279	\$508,279	\$474,605	(\$33,674)
<b>Expenditures</b>				
Current:				
Intergovernmental:				
County Hotel Lodging Taxes:				
Other	<u>506,913</u>	<u>506,913</u>	<u>474,605</u>	<u>32,308</u>
<i>Net Change in Fund Balance</i>	1,366	1,366	0	(1,366)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,366</u></u>	<u><u>\$1,366</u></u>	<u><u>\$0</u></u>	<u><u>(\$1,366)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Infrastructure Bank Loan Guarantee Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	\$0	\$138,969	\$138,969	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	138,969	138,969	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$138,969	\$138,969	\$0

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County 911 Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$12,000	\$12,000	\$22,998	\$10,998
<b>Expenditures</b>				
Current:				
Public Safety:				
County 911:				
Personal Services	1,462,034	1,439,034	1,333,571	105,463
Contractual Services	163,690	163,690	121,743	41,947
Materials and Supplies	9,044	9,044	7,116	1,928
Capital Outlay	0	23,000	23,000	0
Other	800	800	0	800
<i>Total Expenditures</i>	<u>1,635,568</u>	<u>1,635,568</u>	<u>1,485,430</u>	<u>150,138</u>
<i>Excess of Revenues Under Expenditures</i>	(1,623,568)	(1,623,568)	(1,462,432)	161,136
<b>Other Financing Sources</b>				
Transfers In	<u>1,393,657</u>	<u>1,393,657</u>	<u>1,379,322</u>	<u>(14,335)</u>
<i>Net Change in Fund Balance</i>	(229,911)	(229,911)	(83,110)	146,801
<i>Fund Balance Beginning of Year</i>	193,559	193,559	193,559	0
Prior Year Encumbrances Appropriated	<u>36,352</u>	<u>36,352</u>	<u>36,352</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$146,801</u>	<u>\$146,801</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jail Operations Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$120,000	\$120,000	\$135,140	\$15,140
Fines and Forfeitures	700	700	2,247	1,547
Charges for Services	41,000	41,000	41,256	256
Other	6,950	28,950	29,751	801
<i>Total Revenues</i>	168,650	190,650	208,394	17,744
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	3,021,576	3,021,576	2,906,646	114,930
Contractual Services	265,070	280,070	255,409	24,661
Materials and Supplies	193,282	198,282	192,632	5,650
Utilities	266,721	261,721	250,263	11,458
Capital Outlay	27,100	27,100	25,275	1,825
<i>Total Expenditures</i>	3,773,749	3,788,749	3,630,225	158,524
<i>Excess of Revenues Under Expenditures</i>	(3,605,099)	(3,598,099)	(3,421,831)	176,268
<b>Other Financing Sources</b>				
Transfers In	3,309,078	3,330,289	3,334,078	3,789
<i>Net Change in Fund Balance</i>	(296,021)	(267,810)	(87,753)	180,057
<i>Fund Balance Beginning of Year</i>	203,326	203,326	203,326	0
Prior Year Encumbrances Appropriated	92,695	92,695	92,695	0
<i>Fund Balance End of Year</i>	\$0	\$28,211	\$208,268	\$180,057

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Certificate of Title Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$826,000	\$826,000	\$819,128	(\$6,872)
Other	0	0	1,559	1,559
<i>Total Revenues</i>	<u>826,000</u>	<u>826,000</u>	<u>820,687</u>	<u>(5,313)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	367,300	367,402	354,033	13,369
Contractual Services	44,744	44,744	25,531	19,213
Materials and Supplies	13,370	13,370	8,955	4,415
Capital Outlay	3,000	3,000	3,000	0
Other	36,409	36,409	30,406	6,003
<i>Total Expenditures</i>	<u>464,823</u>	<u>464,925</u>	<u>421,925</u>	<u>43,000</u>
<i>Excess of Revenues Over Expenditures</i>	361,177	361,075	398,762	37,687
<b>Other Financing Uses</b>				
Transfers Out	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	61,177	61,075	98,762	37,687
<i>Fund Balance Beginning of Year</i>	1,096,355	1,096,355	1,096,355	0
Prior Year Encumbrances Appropriated	<u>21,992</u>	<u>21,992</u>	<u>21,992</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,179,524</u></u>	<u><u>\$1,179,422</u></u>	<u><u>\$1,217,109</u></u>	<u><u>\$37,687</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Growth Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Growth:				
Contractual Services	22,147	57,197	35,036	22,161
Capital Outlay	200,000	201,000	201,000	0
Other	3,000	3,250	3,250	0
<i>Total Expenditures</i>	<u>225,147</u>	<u>261,447</u>	<u>239,286</u>	<u>22,161</u>
<i>Net Change in Fund Balance</i>	(225,147)	(261,447)	(239,286)	22,161
<i>Fund Balance Beginning of Year</i>	1,645,313	1,645,313	1,645,313	0
Prior Year Encumbrances Appropriated	<u>22,147</u>	<u>22,147</u>	<u>22,147</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,442,313</u></u>	<u><u>\$1,406,013</u></u>	<u><u>\$1,428,174</u></u>	<u><u>\$22,161</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recorder's Special Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$75,000	\$75,000	\$74,844	(\$156)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Recorder:				
Contractual Services	82,844	88,344	56,336	32,008
Capital Outlay	2,000	2,000	135	1,865
<i>Total Expenditures</i>	<u>84,844</u>	<u>90,344</u>	<u>56,471</u>	<u>33,873</u>
<i>Net Change in Fund Balance</i>	(9,844)	(15,344)	18,373	33,717
<i>Fund Balance Beginning of Year</i>	125,482	125,482	125,482	0
Prior Year Encumbrances Appropriated	<u>19,844</u>	<u>19,844</u>	<u>19,844</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$135,482</u></u>	<u><u>\$129,982</u></u>	<u><u>\$163,699</u></u>	<u><u>\$33,717</u></u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Southern District Probation Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$33,000	\$39,878	\$34,339	(\$5,539)
Other	0	2,601	2,848	247
<i>Total Revenues</i>	<u>33,000</u>	<u>42,479</u>	<u>37,187</u>	<u>(5,292)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Southern District Probation:				
Personal Services	3,000	3,000	0	3,000
Contractual Services	14,110	14,111	13,864	247
Materials and Supplies	7,014	7,014	6,984	30
Capital Outlay	3,614	3,614	3,614	0
Total Southern District Probation	<u>27,738</u>	<u>27,739</u>	<u>24,462</u>	<u>3,277</u>
Special Probation:				
Personal Services	434,544	441,686	440,183	1,503
Contractual Services	12,412	8,287	4,497	3,790
Materials and Supplies	4,531	3,881	2,381	1,500
Total Special Probation	<u>451,487</u>	<u>453,854</u>	<u>447,061</u>	<u>6,793</u>
Probation Services:				
Personal Services	3,000	3,000	255	2,745
Contractual Services	5,738	27,237	14,306	12,931
Materials and Supplies	8,347	5,347	1,344	4,003
Capital Outlay	4,500	10,500	9,822	678
Total Probation Services	<u>21,585</u>	<u>46,084</u>	<u>25,727</u>	<u>20,357</u>
<i>Total Expenditures</i>	<u>500,810</u>	<u>527,677</u>	<u>497,250</u>	<u>30,427</u>
<i>Excess of Revenues Under Expenditures</i>	(467,810)	(485,198)	(460,063)	25,135
<b>Other Financing Sources</b>				
Transfers In	443,799	443,799	443,799	0
<i>Net Change in Fund Balance</i>	(24,011)	(41,399)	(16,264)	25,135
<i>Fund Balance Beginning of Year</i>	104,313	104,313	104,313	0
Prior Year Encumbrances Appropriated	16,166	16,166	16,166	0
<i>Fund Balance End of Year</i>	<u>\$96,468</u>	<u>\$79,080</u>	<u>\$104,215</u>	<u>\$25,135</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Defender Commission Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$482,407	\$545,407	\$623,075	\$77,668
Other	0	0	3,437	3,437
<i>Total Revenues</i>	<u>482,407</u>	<u>545,407</u>	<u>626,512</u>	<u>81,105</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	831,606	832,346	819,414	12,932
Contractual Services	62,979	80,249	79,378	871
Materials and Supplies	11,303	12,803	12,668	135
Capital Outlay	12,000	3,000	2,978	22
Other	3,500	3,500	3,176	324
<i>Total Expenditures</i>	<u>921,388</u>	<u>931,898</u>	<u>917,614</u>	<u>14,284</u>
<i>Excess of Revenues Under Expenditures</i>	(438,981)	(386,491)	(291,102)	95,389
<b>Other Financing Sources</b>				
Transfers In	417,404	427,404	427,404	0
<i>Net Change in Fund Balance</i>	(21,577)	40,913	136,302	95,389
<i>Fund Balance Beginning of Year</i>	13,703	13,703	13,703	0
Prior Year Encumbrances Appropriated	8,387	8,387	8,387	0
<i>Fund Balance End of Year</i>	<u>\$513</u>	<u>\$63,003</u>	<u>\$158,392</u>	<u>\$95,389</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Other	0	5,000	5,000	0
Debt Service:				
Principal Retirement	67,579	456,000	456,000	0
Interest and Fiscal Charges	12,205	173,784	57,806	115,978
<i>Total Expenditures</i>	79,784	634,784	518,806	115,978
<i>Excess of Revenues Under Expenditures</i>	(79,784)	(634,784)	(518,806)	115,978
<b>Other Financing Sources</b>				
Transfers In	79,784	634,784	518,806	(115,978)
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	1	1	1	0
<i>Fund Balance End of Year</i>	\$1	\$1	\$1	\$0

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$440	\$440	\$203	(\$237)
<b>Expenditures</b>				
Capital Outlay	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
<i>Net Change in Fund Balance</i>	(60)	(60)	203	263
<i>Fund Balance Beginning of Year</i>	<u>218,782</u>	<u>218,782</u>	<u>218,782</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$218,722</u></u>	<u><u>\$218,722</u></u>	<u><u>\$218,985</u></u>	<u><u>\$263</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Developmental Disabilities Capital Improvements Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	75,000	75,000	44,771	30,229
<i>Excess of Revenues Under Expenditures</i>	(75,000)	(75,000)	(44,771)	30,229
<b>Other Financing Sources</b>				
Transfers In	85,000	85,000	85,000	0
<i>Net Change in Fund Balance</i>	10,000	10,000	40,229	30,229
<i>Fund Balance Beginning of Year</i>	42,370	42,370	42,370	0
<i>Fund Balance End of Year</i>	\$52,370	\$52,370	\$82,599	\$30,229

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Rentals	\$0	\$0	\$5,700	\$5,700
Other	27,908	27,908	222,529	194,621
<i>Total Revenues</i>	27,908	27,908	228,229	200,321
<b>Expenditures</b>				
Capital Outlay	903,201	1,262,407	1,253,559	8,848
<i>Excess of Revenues Under Expenditures</i>	(875,293)	(1,234,499)	(1,025,330)	209,169
<b>Other Financing Sources (Uses)</b>				
Advances In	47,891	47,891	47,891	0
Transfers In	887,449	1,227,449	1,228,238	789
Transfers Out	(79,785)	(79,785)	(11,392)	68,393
<i>Total Other Financing Sources (Uses)</i>	855,555	1,195,555	1,264,737	69,182
<i>Net Change in Fund Balance</i>	(19,738)	(38,944)	239,407	278,351
<i>Fund Balance Beginning of Year</i>	558,502	558,502	558,502	0
Prior Year Encumbrances Appropriated	272,752	272,752	272,752	0
<i>Fund Balance End of Year</i>	<u>\$811,516</u>	<u>\$792,310</u>	<u>\$1,070,661</u>	<u>\$278,351</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Building Improvement Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Other	\$22,000	\$23,200	\$23,272	\$72
<b>Expenditures</b>				
Capital Outlay	133,838	135,889	102,658	33,231
Debt Service:				
Principal Retirement	99,302	121,652	121,652	0
Interest and Fiscal Charges	49,975	83,093	83,071	22
<i>Total Expenditures</i>	<u>283,115</u>	<u>340,634</u>	<u>307,381</u>	<u>33,253</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(261,115)</u>	<u>(317,434)</u>	<u>(284,109)</u>	<u>33,325</u>
<b>Other Financing Sources</b>				
General Obligation Bonds Issued	50,000	137,213	137,229	16
Transfers In	285,000	285,000	285,000	0
<i>Total Other Financing Sources</i>	<u>335,000</u>	<u>422,213</u>	<u>422,229</u>	<u>16</u>
<i>Net Change in Fund Balance</i>	73,885	104,779	138,120	33,341
<i>Fund Balance Beginning of Year</i>	94,617	94,617	94,617	0
Prior Year Encumbrances Appropriated	117,761	117,761	117,761	0
<i>Fund Balance End of Year</i>	<u><u>\$286,263</u></u>	<u><u>\$317,157</u></u>	<u><u>\$350,498</u></u>	<u><u>\$33,341</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue II Grants Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$787,583	\$787,583	\$0
<b>Expenditures</b>				
Capital Outlay	0	787,583	787,583	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hazardous Materials Equipment Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$18,000	\$37,915	\$37,915	\$0
<b>Expenditures</b>				
Capital Outlay	34,271	62,686	60,655	2,031
<i>Net Change in Fund Balance</i>	(16,271)	(24,771)	(22,740)	2,031
<i>Fund Balance Beginning of Year</i>	27,029	27,029	27,029	0
Prior Year Encumbrances Appropriated	16,271	16,271	16,271	0
<i>Fund Balance End of Year</i>	<u>\$27,029</u>	<u>\$18,529</u>	<u>\$20,560</u>	<u>\$2,031</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Computers Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$157,000	\$157,000	\$143,270	(\$13,730)
<b>Expenditures</b>				
Capital Outlay	<u>156,436</u>	<u>156,436</u>	<u>144,874</u>	<u>11,562</u>
<i>Net Change in Fund Balance</i>	564	564	(1,604)	(2,168)
<i>Fund Balance Beginning of Year</i>	256,087	256,087	256,087	0
Prior Year Encumbrances Appropriated	<u>15,336</u>	<u>15,336</u>	<u>15,336</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$271,987</u></u>	<u><u>\$271,987</u></u>	<u><u>\$269,819</u></u>	<u><u>(\$2,168)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Canal Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$5,100	\$6,566	\$6,587	\$21
<b>Expenditures</b>				
Capital Outlay	5,408	5,408	2,700	2,708
<i>Net Change in Fund Balance</i>	(308)	1,158	3,887	2,729
<i>Fund Balance Beginning of Year</i>	5,903	5,903	5,903	0
Prior Year Encumbrances Appropriated	308	308	308	0
<i>Fund Balance End of Year</i>	<u>\$5,903</u>	<u>\$7,369</u>	<u>\$10,098</u>	<u>\$2,729</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Norma Johnson Nature Preserve Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Rentals	\$1,895	\$1,895	\$2,063	\$168
<b>Expenditures</b>				
Capital Outlay	<u>2,439</u>	<u>2,439</u>	<u>1,303</u>	<u>1,136</u>
<i>Net Change in Fund Balance</i>	(544)	(544)	760	1,304
<i>Fund Balance Beginning of Year</i>	10,400	10,400	10,400	0
Prior Year Encumbrances Appropriated	<u>219</u>	<u>219</u>	<u>219</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,075</u></u>	<u><u>\$10,075</u></u>	<u><u>\$11,379</u></u>	<u><u>\$1,304</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Commissioners Parks and Recreation Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$0	\$10,000	\$10,000	\$0
Other	0	335	510	175
<i>Total Revenues</i>	0	10,335	10,510	175
<b>Expenditures</b>				
Capital Outlay	97,252	97,852	57,449	40,403
<i>Excess of Revenues Under Expenditures</i>	(97,252)	(87,517)	(46,939)	40,578
<b>Other Financing Sources</b>				
Transfers In	100,000	100,000	100,000	0
<i>Net Change in Fund Balance</i>	2,748	12,483	53,061	40,578
<i>Fund Balance Beginning of Year</i>	137,609	137,609	137,609	0
Prior Year Encumbrances Appropriated	5,794	5,794	5,794	0
<i>Fund Balance End of Year</i>	<u>\$146,151</u>	<u>\$155,886</u>	<u>\$196,464</u>	<u>\$40,578</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Group Life Insurance Fund*  
*For the Year Ended December 31, 2019*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenses</b>				
Personal Services	2,217	2,217	0	2,217
Contractual Services	20,000	20,000	16,919	3,081
Other	<u>30</u>	<u>30</u>	<u>19</u>	<u>11</u>
<i>Total Expenses</i>	<u>22,247</u>	<u>22,247</u>	<u>16,938</u>	<u>5,309</u>
<i>Net Change in Fund Equity</i>	(22,247)	(22,247)	(16,938)	5,309
<i>Fund Equity Beginning of Year</i>	<u>120,267</u>	<u>120,267</u>	<u>120,267</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$98,020</u></u>	<u><u>\$98,020</u></u>	<u><u>\$103,329</u></u>	<u><u>\$5,309</u></u>

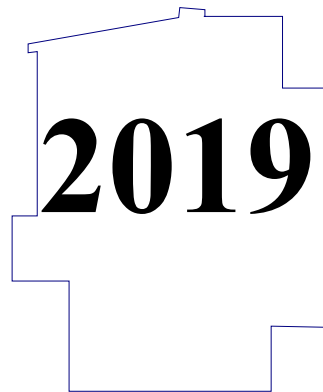
**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Workers' Compensation Fund*  
*For the Year Ended December 31, 2019*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$300,000	\$300,000	\$274,005	(\$25,995)
Other	0	0	23,358	23,358
<i>Total Revenues</i>	<u>300,000</u>	<u>300,000</u>	<u>297,363</u>	<u>(2,637)</u>
<b>Expenses</b>				
Personal Services	42,601	42,601	17,136	25,465
Contractual Services	233,715	233,715	215,086	18,629
Claims	61,013	61,013	61,013	0
Other	119	7,533	338	7,195
<i>Total Expenses</i>	<u>337,448</u>	<u>344,862</u>	<u>293,573</u>	<u>51,289</u>
<i>Net Change in Fund Equity</i>	(37,448)	(44,862)	3,790	48,652
<i>Fund Equity Beginning of Year</i>	400,286	400,286	400,286	0
Prior Year Encumbrances Appropriated	<u>600</u>	<u>600</u>	<u>600</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$363,438</u>	<u>\$356,024</u>	<u>\$404,676</u>	<u>\$48,652</u>

*(This Page Intentionally Left Blank)*



**Tuscarawas County, Ohio  
Comprehensive Annual  
Financial Report**



**Prepared by the  
Tuscarawas County  
Auditor's Office**

**LARRY LINDBERG  
Tuscarawas County Auditor**

**S  
T  
A  
T  
I  
S  
T  
I  
C  
A  
L  
  
S  
E  
C  
T  
I  
O  
N**

*(This Page Intentionally Left Blank)*

# Statistical Section

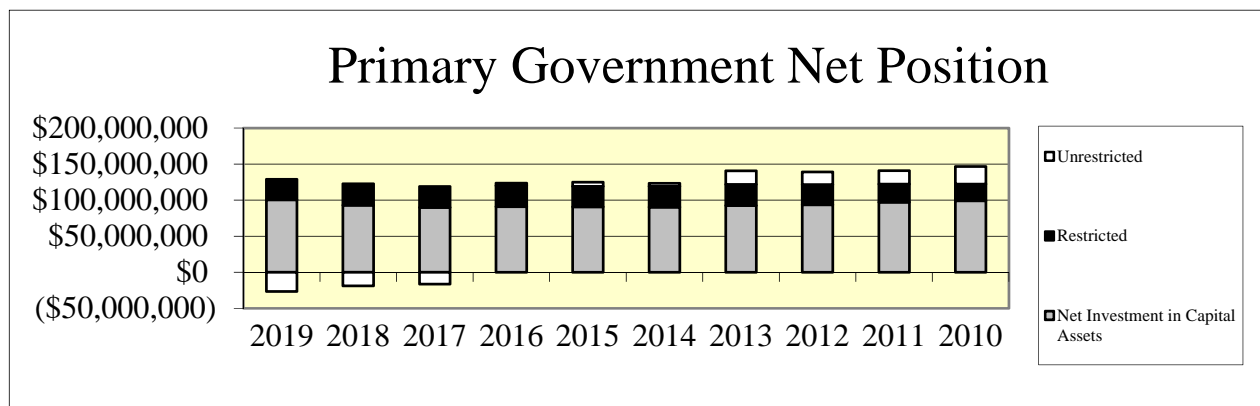
This part of the Tuscarawas County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S2-S11</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, sales tax.	<b>S12-S35</b>
<b>Debt Capacity</b> 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.	<b>S37-S44</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S45-S47</b>
<b>Operating Information</b> 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.	<b>S48-S59</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

**Tuscarawas County, Ohio**  
*Net Position by Component*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2019	2018 (1)	2017 (2)	2016
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$77,407,098	\$69,495,255	\$67,736,262	\$69,982,573
Restricted for:				
Capital Projects	370,441	363,240	950,636	1,040,331
Other Purposes	27,760,518	29,072,652	27,696,186	26,872,223
Unrestricted (Deficit)	<u>(25,349,422)</u>	<u>(17,918,126)</u>	<u>(16,116,719)</u>	<u>3,451,955</u>
Total Governmental Activities Net Position	<u>80,188,635</u>	<u>81,013,021</u>	<u>80,266,365</u>	<u>101,347,082</u>
<b>Business-Type Activities:</b>				
Net Investment in Capital Assets	23,147,475	23,551,004	22,194,570	21,018,308
Restricted	348,529	321,473	296,052	1,121,878
Unrestricted (Deficit)	<u>(1,327,911)</u>	<u>(1,030,520)</u>	<u>(340,596)</u>	<u>137,614</u>
Total Business-Type Activities Net Position	<u>22,168,093</u>	<u>22,841,957</u>	<u>22,150,026</u>	<u>22,277,800</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	100,554,573	93,046,259	89,930,832	91,000,881
Restricted	28,479,488	29,757,365	28,942,874	29,034,432
Unrestricted (Deficit)	<u>(26,677,333)</u>	<u>(18,948,646)</u>	<u>(16,457,315)</u>	<u>3,589,569</u>
Total Primary Government Net Position	<u>\$102,356,728</u>	<u>\$103,854,978</u>	<u>\$102,416,391</u>	<u>\$123,624,882</u>



- (1) During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.  
(2) The County reported the impact of GASB Statement No. 75 beginning in 2017.  
(3) The County reported the impact of GASB Statement No. 68 beginning in 2014.

<u>2015</u>	<u>2014 (3)</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$70,679,081	\$70,145,930	\$72,650,122	\$73,949,466	\$77,101,497	\$80,761,944
588,635	2,042,613	2,106,292	2,218,964	1,443,700	298,183
27,660,080	26,886,513	27,128,135	25,603,946	23,489,561	22,797,442
5,442,095	4,004,128	18,368,861	17,182,977	18,963,567	23,152,037
<u>104,369,891</u>	<u>103,079,184</u>	<u>120,253,410</u>	<u>118,955,353</u>	<u>120,998,325</u>	<u>127,009,606</u>
20,033,924	20,169,617	19,881,978	19,777,943	20,159,964	18,447,525
159,842	0	0	0	0	0
292,409	185,613	475,772	394,131	(246,328)	1,323,763
<u>20,486,175</u>	<u>20,355,230</u>	<u>20,357,750</u>	<u>20,172,074</u>	<u>19,913,636</u>	<u>19,771,288</u>
90,713,005	90,315,547	92,532,100	93,727,409	97,261,461	99,209,469
28,408,557	28,929,126	29,234,427	27,822,910	24,933,261	23,095,625
5,734,504	4,189,741	18,844,633	17,577,108	18,717,239	24,475,800
<u>\$124,856,066</u>	<u>\$123,434,414</u>	<u>\$140,611,160</u>	<u>\$139,127,427</u>	<u>\$140,911,961</u>	<u>\$146,780,894</u>

**Tuscarawas County, Ohio**  
*Changes in Net Position*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2019	2018 (1) (2)	2017	2016
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$9,117,757	\$8,074,458	\$8,151,730	\$7,148,764
Legislative and Executive - External Portion	16,690	53,092	36,810	2,139,460
Legislative and Executive - Intergovernmental	553,915	545,146	62,617	61,467
Judicial - Primary Government	6,923,010	5,798,126	5,829,788	5,157,542
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	13,092,284	11,847,955	10,957,663	9,600,118
Public Safety - Intergovernmental	996,492	968,364	1,050,639	1,047,372
Public Works - Primary Government	8,741,074	7,769,217	11,104,681	9,080,480
Public Works - Intergovernmental	518,201	312,804	296,283	494,824
Health - Primary Government	10,335,452	9,132,218	9,070,848	9,282,458
Health - Intergovernmental	913,655	885,213	862,198	851,479
Human Services - Primary Government	18,198,829	16,706,957	17,157,220	16,513,999
Human Services - Intergovernmental	5,000	5,000	2,500	2,500
Conservation and Recreation	478,302	426,491	425,758	399,003
Interest and Fiscal Charges	390,198	332,696	79,198	86,223
<i>Total Governmental Activities Expenses</i>	<u>70,280,859</u>	<u>62,857,737</u>	<u>65,087,933</u>	<u>61,865,689</u>
Business-Type Activities:				
Sewer District	2,669,763	2,863,567	2,507,246	2,648,645
Water District	1,531,070	1,305,285	1,337,562	1,209,713
<i>Total Business-Type Activities Expenses</i>	<u>4,200,833</u>	<u>4,168,852</u>	<u>3,844,808</u>	<u>3,858,358</u>
<i>Total Primary Government Expenses</i>	<u>74,481,692</u>	<u>67,026,589</u>	<u>68,932,741</u>	<u>65,724,047</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	4,001,241	3,642,702	3,745,123	2,793,410
Legislative and Executive - External Portion	23,397	38,841	35,733	2,105,732
Legislative and Executive - Intergovernmental	0	0	0	0
Judicial - Primary Government	1,222,031	1,219,340	1,203,661	1,321,839
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	583,072	652,422	519,897	828,797
Public Safety - Intergovernmental	0	0	0	0
Public Works - Primary Government	357,662	375,519	293,065	299,780
Public Works - Intergovernmental	0	0	0	0
Health - Primary Government	413,286	400,531	381,350	283,464
Human Services - Primary Government	348,456	368,097	325,930	442,356
Human Services - Intergovernmental	0	0	0	0
Conservation and Recreation	2,063	2,052	3,111	72,787
Operating Grants, Contributions, and Interest				
General Government:				
Legislative and Executive - Primary Government	712,897	1,311,424	420,070	515,016
Legislative and Executive - Intergovernmental	0	0	0	0
Judicial - Primary Government	351,207	220,428	115,146	4,664
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	1,095,727	1,116,116	1,052,197	1,116,554
Public Safety - Intergovernmental	0	0	0	0
Public Works - Primary Government	6,689,148	5,913,158	5,756,285	5,908,169
Public Works - Intergovernmental	476,505	330,033	153,333	554,081
Health - Primary Government	3,021,043	2,816,948	2,519,992	3,078,941
Health - Intergovernmental	103,574	99,856	97,291	100,243
Human Services - Primary Government	10,916,049	10,879,536	10,847,110	10,776,510
Human Services - Intergovernmental	0	0	0	0
Conservation and Recreation	0	0	0	0
Capital Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	0	50,658	0	0
Judicial - Primary Government	0	0	0	12,190
Public Safety - Primary Government	237,915	49,846	18,000	18,000
Public Works - Primary Government	794,170	1,535,083	2,646,429	1,036,546
Conservation and Recreation	10,000	30,436	56,668	26,510
<i>Total Governmental Activities Program Revenues</i>	<u>\$31,359,443</u>	<u>\$31,053,026</u>	<u>\$30,190,391</u>	<u>\$31,295,589</u>

2015 (3)	2014	2013	2012	2011	2010
\$7,178,869	\$7,409,163	\$7,239,476	\$6,497,783	\$7,657,907	\$6,891,333
2,180,060	1,436,093	1,393,304	1,586,892	1,559,752	1,371,485
99,565	555,112	1,338,334	502,252	398,459	406,504
4,695,883	4,598,044	4,547,974	4,484,009	4,411,284	4,358,468
35,113	25,268	60,491	26,087	25,167	26,256
9,531,163	8,545,840	8,167,124	7,887,119	7,675,608	7,530,350
1,657,617	1,336,950	0	1,255,308	1,102,513	1,286,483
8,039,293	10,310,026	9,132,478	11,315,172	10,824,443	11,326,039
646,776	207,641	1,101,393	231,144	359,221	416,829
9,023,432	9,512,053	9,178,265	9,345,278	9,144,890	8,256,963
0	0	0	0	0	0
15,609,685	12,674,273	12,168,373	13,716,581	13,950,723	14,019,800
4,007	6,390	0	3,166	2,888	3,065
380,528	273,922	371,507	216,049	362,076	373,642
92,806	99,523	105,503	112,164	116,831	39,401
59,174,797	56,990,298	54,804,222	57,179,004	57,591,762	56,306,618
2,140,445	2,171,956	1,901,892	1,747,145	1,888,745	1,801,650
1,534,484	1,198,434	1,294,644	1,189,681	2,228,440	874,637
3,674,929	3,370,390	3,196,536	2,936,826	4,117,185	2,676,287
62,849,726	60,360,688	58,000,758	60,115,830	61,708,947	58,982,905
2,768,454	2,267,123	2,123,613	2,349,155	3,001,952	2,559,358
2,004,124	1,795,448	1,555,006	1,488,365	1,376,947	1,450,997
6,775	59,854	187,722	62,371	56,963	54,356
1,206,190	1,342,943	1,276,945	1,477,930	1,350,731	1,309,309
2,389	2,725	8,485	3,239	3,598	3,511
692,859	1,424,448	1,315,894	1,631,439	641,599	577,471
112,799	144,155	0	155,886	157,614	172,023
229,887	180,420	153,318	247,590	192,364	389,590
44,013	22,389	154,488	28,704	51,354	55,736
267,371	274,913	267,825	254,721	284,781	246,498
498,916	762,721	683,329	770,586	753,380	723,274
273	689	0	393	413	410
60,410	53,388	120,304	51,486	82,418	71,819
338,375	37,622	85,191	89,231	159,921	106,592
20	40,724	186,838	36,223	46,263	58,009
56,457	67,322	27,636	8,099	9,660	87,767
7	1,853	8,445	1,882	2,922	3,747
1,286,045	1,146,259	558,069	537,955	590,015	502,819
329	98,081	0	90,535	128,008	183,584
5,697,125	5,877,402	5,957,457	5,851,207	6,007,041	7,178,542
128	15,233	153,760	16,671	41,708	59,484
3,823,107	3,620,521	4,104,636	4,411	4,549	2,640
0	0	0	0	0	0
10,395,295	8,639,233	7,870,569	8,237,420	7,307,984	10,109,041
1	469	0	228	335	437
172	51	132	24	79	75
0	65,106	0	0	0	0
0	0	0	0	0	0
15,770	9,000	9,500	0	0	0
2,605,462	1,484,947	1,992,958	1,891,176	1,602,996	2,920,356
0	0	0	0	0	0
\$32,112,753	\$29,435,039	\$28,802,120	\$25,286,927	\$23,855,595	\$28,827,445

(continued)

**Tuscarawas County, Ohio**  
*Changes in Net Position (continued)*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2019	2018 (1) (2)	2017	2016
<b>Business-Type Activities:</b>				
Charges for Services				
Sewer	\$2,375,925	\$2,250,315	\$2,204,132	\$2,187,113
Water	1,520,735	1,409,508	1,461,541	1,423,521
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	626,741	1,173,049	396,671	2,032,534
<i>Total Business-Type Activities Program Revenues</i>	<u>4,523,401</u>	<u>4,832,872</u>	<u>4,062,344</u>	<u>5,643,168</u>
<i>Total Primary Government Program Revenues</i>	<u>35,882,844</u>	<u>35,885,898</u>	<u>34,252,735</u>	<u>36,938,757</u>
<b>Net (Expense) Revenue</b>				
Governmental Activities	(38,921,416)	(31,804,711)	(34,897,542)	(30,570,100)
Business-Type Activities	322,568	664,020	217,536	1,784,810
<i>Total Primary Government Net (Expense) Revenue</i>	<u>(38,598,848)</u>	<u>(31,140,691)</u>	<u>(34,680,006)</u>	<u>(28,785,290)</u>
<b>General Revenues</b>				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	4,843,276	4,618,970	4,486,115	4,159,058
Developmental Disabilities Board	5,250,944	4,929,992	4,816,753	4,717,640
Aging	1,457,921	1,399,494	1,380,105	1,042,357
Community Mental Health	808,205	772,546	762,320	747,731
Capital Projects	0	0	0	0
Sales Taxes Levied for:				
General Purposes	13,698,783	13,007,664	13,161,904	12,790,161
911 Emergency System	6,767,814	1,697,409	0	0
Lodging Taxes Levied for:				
General Purposes	15,568	14,885	0	0
Convention and Visitor's Bureau	504,284	480,028	0	0
Grants and Entitlements not Restricted to Specific Programs	2,555,603	2,612,317	3,000,866	2,686,975
Gain on Sale of Capital Assets	0	0	0	0
Investment Earnings	1,449,777	1,043,432	553,651	242,338
Other	786,767	1,195,563	1,372,529	1,161,031
<i>Total Governmental Activities General Revenues</i>	<u>38,138,942</u>	<u>31,772,300</u>	<u>29,534,243</u>	<u>27,547,291</u>
Business-Type Activities:				
Gain on Sale of Capital Assets	4,005	0	6,305	0
Other	31,279	27,911	284,269	6,815
<i>Total Business-Type Activities General Revenues</i>	<u>35,284</u>	<u>27,911</u>	<u>290,574</u>	<u>6,815</u>
<i>Total Primary Government General Revenues</i>	<u>38,174,226</u>	<u>31,800,211</u>	<u>29,824,817</u>	<u>27,554,106</u>
<b>Special Items</b>				
Governmental Activities	0	0	(816,718)	0
Business-Type Activities	(1,073,628)	0	0	0
<i>Total Primary Government Special Items</i>	<u>(1,073,628)</u>	<u>0</u>	<u>(816,718)</u>	<u>0</u>
<b>Transfers</b>				
Governmental Activities	(41,912)	0	0	0
Business-Type Activities	41,912	0	0	0
<i>Total Primary Government Transfers</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Change in Net Position</b>				
Governmental Activities	(824,386)	(32,411)	(6,180,017)	(3,022,809)
Business-Type Activities	(673,864)	691,931	508,110	1,791,625
<i>Total Primary Government Change in Net Position</i>	<u>(\$1,498,250)</u>	<u>\$659,520</u>	<u>(\$5,671,907)</u>	<u>(\$1,231,184)</u>

(1) During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.

(2) Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

(3) Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.



2015 (3)	2014	2013	2012	2011	2010
\$2,163,825	\$2,088,980	\$1,859,902	\$1,501,116	\$1,432,150	\$1,423,766
1,419,833	1,353,823	1,049,357	923,064	769,817	680,141
0	0	0	0	1,288,512	770,855
40,000	342,055	333,586	757,791	0	0
<u>3,623,658</u>	<u>3,784,858</u>	<u>3,242,845</u>	<u>3,181,971</u>	<u>3,490,479</u>	<u>2,874,762</u>
<u>35,736,411</u>	<u>33,219,897</u>	<u>32,044,965</u>	<u>28,468,898</u>	<u>27,346,074</u>	<u>31,702,207</u>
(27,062,044)	(27,555,259)	(26,002,102)	(31,892,077)	(33,736,167)	(27,479,173)
(51,271)	414,468	46,309	245,145	(626,706)	198,475
<u>(27,113,315)</u>	<u>(27,140,791)</u>	<u>(25,955,793)</u>	<u>(31,646,932)</u>	<u>(34,362,873)</u>	<u>(27,280,698)</u>
4,069,550	3,924,634	3,799,201	3,709,895	3,606,481	3,610,729
4,587,418	4,458,970	4,416,901	4,403,255	4,383,060	4,272,677
991,850	1,015,810	982,822	984,026	982,557	966,068
717,600	700,177	693,009	694,535	377,120	348,292
0	0	0	0	0	202,500
13,199,699	12,637,873	11,628,331	10,823,737	9,824,850	9,115,316
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,988,879	2,551,864	3,352,926	6,897,219	6,471,898	7,295,558
23,996	0	0	0	0	0
95,796	113,426	155,923	195,979	252,246	364,715
1,677,963	1,525,132	1,915,748	2,140,459	1,826,674	2,078,412
<u>28,352,751</u>	<u>26,927,886</u>	<u>26,944,861</u>	<u>29,849,105</u>	<u>27,724,886</u>	<u>28,254,267</u>
0	0	0	0	0	0
182,216	12,872	31,121	13,293	63,532	51,268
<u>182,216</u>	<u>12,872</u>	<u>31,121</u>	<u>13,293</u>	<u>63,532</u>	<u>51,268</u>
<u>28,534,967</u>	<u>26,940,758</u>	<u>26,975,982</u>	<u>29,862,398</u>	<u>27,788,418</u>	<u>28,305,535</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	(73,170)	0	0	0	0
0	73,170	0	0	0	0
0	0	0	0	0	0
1,290,707	(700,543)	942,759	(2,042,972)	(6,011,281)	775,094
130,945	500,510	77,430	258,438	(563,174)	249,743
<u>\$1,421,652</u>	<u>(\$200,033)</u>	<u>\$1,020,189</u>	<u>(\$1,784,534)</u>	<u>(\$6,574,455)</u>	<u>\$1,024,837</u>

**Tuscarawas County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
General Fund				
Nonspendable	\$2,078,896	\$1,737,257	\$1,059,135	\$974,634
Committed	1,591,693	1,818,595	1,896,801	1,781,684
Assigned	927,112	1,935,790	2,553,410	1,483,551
Unassigned	<u>13,176,559</u>	<u>11,507,687</u>	<u>10,657,978</u>	<u>10,519,236</u>
Total General Fund	<u>17,774,260</u>	<u>16,999,329</u>	<u>16,167,324</u>	<u>14,759,105</u>
All Other Governmental Funds				
Nonspendable	2,285,723	2,123,108	2,025,133	1,854,599
Restricted	22,169,541	22,809,023	22,980,522	22,874,106
Committed	1,697	1,496	1,096	218
Assigned	3,585,075	3,181,676	3,116,816	3,321,006
Unassigned (Deficit)	<u>(2,783,286)</u>	<u>(1,297,735)</u>	<u>(1,340,568)</u>	<u>(476,244)</u>
Total All Other Governmental Funds	<u>25,258,750</u>	<u>26,817,568</u>	<u>26,782,999</u>	<u>27,573,685</u>
Total Governmental Funds	<u>\$43,033,010</u>	<u>\$43,816,897</u>	<u>\$42,950,323</u>	<u>\$42,332,790</u>

Note: During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.

Note: During 2011, the County implemented GASB 54. The 2010 amounts were restated to reflect this implementation.

2015	2014	2013	2012	2011	2010
\$824,868	\$977,545	\$873,701	\$1,297,498	\$1,360,473	\$649,791
1,621,630	1,214,118	528,227	1,313,290	0	0
1,047,812	1,643,330	1,509,632	1,339,657	1,383,944	1,937,349
11,820,482	10,772,065	10,882,207	9,278,624	10,189,313	12,094,416
15,314,792	14,607,058	13,793,767	13,229,069	12,933,730	14,681,556
2,414,826	1,916,400	1,670,743	1,630,462	1,249,649	1,425,871
23,178,408	22,880,118	23,134,810	21,312,813	21,166,436	26,082,009
890	65,748	57,221	41,433	20,167	12,047
3,616,080	3,737,000	3,732,676	5,112,572	4,976,324	580,913
(581,108)	(206,512)	(662,701)	(902,998)	(239,156)	(3,221)
28,629,096	28,392,754	27,932,749	27,194,282	27,173,420	28,097,619
\$43,943,888	\$42,999,812	\$41,726,516	\$40,423,351	\$40,107,150	\$42,779,175

**Tuscarawas County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2019	2018	2017	2016
<b>Revenues</b>				
Property Taxes	\$12,368,910	\$11,805,601	\$11,463,651	\$10,688,234
Sales Taxes	20,412,300	13,489,756	13,231,457	12,892,956
Lodging Taxes	519,852	494,913	0	0
Intergovernmental	27,320,434	26,011,566	26,261,797	24,934,000
Interest	1,450,546	1,043,453	553,651	242,338
Licenses and Permits	365,968	405,805	359,196	395,719
Fines and Forfeitures	458,885	474,744	503,461	500,960
Rentals	176,023	187,092	193,360	93,562
Charges for Services	5,670,012	5,655,071	5,350,738	5,013,586
Contributions and Donations	67,071	96,423	37,249	26,810
Other	744,856	1,165,273	1,296,795	1,143,966
<i>Total Revenues</i>	<u>69,554,857</u>	<u>60,829,697</u>	<u>59,251,355</u>	<u>55,932,131</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	7,450,972	7,319,793	6,899,062	6,732,556
Judicial	5,652,308	5,263,795	5,038,407	4,880,667
Public Safety	10,010,441	10,024,283	9,049,588	9,057,395
Public Works	7,193,736	6,189,726	6,722,164	6,402,802
Health	9,350,288	8,711,906	8,618,726	9,069,871
Human Services	16,215,489	15,887,371	15,885,569	16,164,361
Conservation and Recreation	475,658	423,848	423,114	396,359
Intergovernmental	2,987,263	2,716,527	2,274,237	2,457,642
Capital Outlay	2,006,443	4,009,317	11,591,797	2,197,430
Debt Service:				
Principal Retirement	8,326,223	148,260	141,473	135,186
Interest and Fiscal Charges	644,236	81,547	79,800	86,796
<i>Total Expenditures</i>	<u>70,313,057</u>	<u>60,776,373</u>	<u>66,723,937</u>	<u>57,581,065</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(758,200)</u>	<u>53,324</u>	<u>(7,472,582)</u>	<u>(1,648,934)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	16,225	34,183	319,194	37,836
Inception of Capital Lease	0	0	7,770,921	0
General Obligation Bonds Issued	0	0	0	0
Transfers In	4,610,318	3,711,979	3,771,413	4,196,595
Transfers Out	(4,652,230)	(3,711,979)	(3,771,413)	(4,196,595)
<i>Total Other Financing Sources (Uses)</i>	<u>(25,687)</u>	<u>34,183</u>	<u>8,090,115</u>	<u>37,836</u>
<i>Net Change in Fund Balance</i>	<u>(\$783,887)</u>	<u>\$87,507</u>	<u>\$617,533</u>	<u>(\$1,611,098)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	13.93%	0.43%	0.40%	0.42%

Note: During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.

2015	2014	2013	2012	2011	2010
\$10,443,643	\$10,151,928	\$9,935,376	\$9,830,632	\$9,322,935	\$9,461,889
13,044,905	12,475,888	11,465,955	10,625,204	9,678,074	9,099,568
0	0	0	0	0	0
27,120,844	23,972,010	24,030,926	23,650,020	21,971,672	28,392,226
95,796	113,426	155,923	195,979	252,246	364,715
323,960	7,650	7,370	7,349	6,131	7,006
608,791	630,014	555,663	637,364	520,552	562,266
89,834	105,895	101,847	100,475	111,553	73,289
4,867,751	5,792,209	5,627,043	6,288,312	5,938,931	5,520,794
28,832	39,673	92,063	80,149	27,518	95,412
1,677,963	1,525,132	1,915,748	2,140,459	1,826,674	2,078,412
58,302,319	54,813,825	53,887,914	53,555,943	49,656,286	55,655,577
6,870,737	7,031,445	7,030,105	6,065,425	7,248,163	6,405,646
4,674,843	4,659,034	4,587,243	4,388,308	4,315,643	4,341,884
9,077,644	8,279,542	7,553,411	7,444,905	7,226,587	7,211,371
5,612,090	6,265,089	5,882,686	6,382,003	6,500,031	7,446,424
8,954,933	9,278,418	9,013,971	9,112,837	8,943,608	8,037,300
15,510,703	12,839,731	12,365,608	13,586,631	13,048,877	14,434,631
391,198	273,922	371,507	216,049	362,076	373,642
2,443,078	2,131,361	2,500,218	2,017,957	1,888,248	2,139,137
3,695,125	2,485,868	3,051,123	3,794,705	2,577,180	5,503,842
129,099	122,918	123,054	118,291	113,655	47,462
93,528	100,031	105,823	112,631	110,899	43,155
57,452,978	53,467,359	52,584,749	53,239,742	52,334,967	55,984,494
849,341	1,346,466	1,303,165	316,201	(2,678,681)	(328,917)
94,735	0	0	0	0	0
0	0	0	0	6,656	0
0	0	0	0	0	1,450,000
3,521,317	3,395,888	3,474,802	4,233,403	4,046,023	7,752,954
(3,521,317)	(3,469,058)	(3,474,802)	(4,233,403)	(4,046,023)	(7,752,954)
94,735	(73,170)	0	0	6,656	1,450,000
\$944,076	\$1,273,296	\$1,303,165	\$316,201	(\$2,672,025)	\$1,121,083
0.43%	0.44%	0.47%	0.46%	0.45%	0.18%

**Tuscarawas County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

Collection Year	Real Property			Tangible Personal Property		Tangible Personal Property	
	Assessed Value		Estimated Actual Value (1)	Public Utility		General Business	
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value (1)
2019	\$1,423,632,920	\$344,804,020	\$5,052,676,971	\$205,454,640	\$233,471,182	\$0	\$0
2018	1,416,908,430	337,074,390	5,011,379,486	162,342,600	184,480,227	0	0
2017	1,410,113,600	329,647,950	4,970,747,286	123,787,450	140,667,557	0	0
2016	1,301,269,070	307,421,760	4,596,259,514	116,851,800	132,786,136	0	0
2015	1,289,480,220	304,271,930	4,553,577,571	97,395,910	110,677,170	0	0
2014	1,282,554,490	304,150,080	4,533,441,629	93,962,470	106,775,534	0	0
2013	1,246,227,740	295,843,090	4,405,916,657	82,674,500	93,948,295	0	0
2012	1,242,753,180	297,269,600	4,400,065,086	76,705,110	87,164,898	0	0
2011	1,238,183,250	298,691,140	4,391,069,686	73,077,780	83,042,932	0	0
2010	1,266,776,540	317,370,990	4,526,135,800	65,975,430	74,972,080	1,655,700	26,491,200

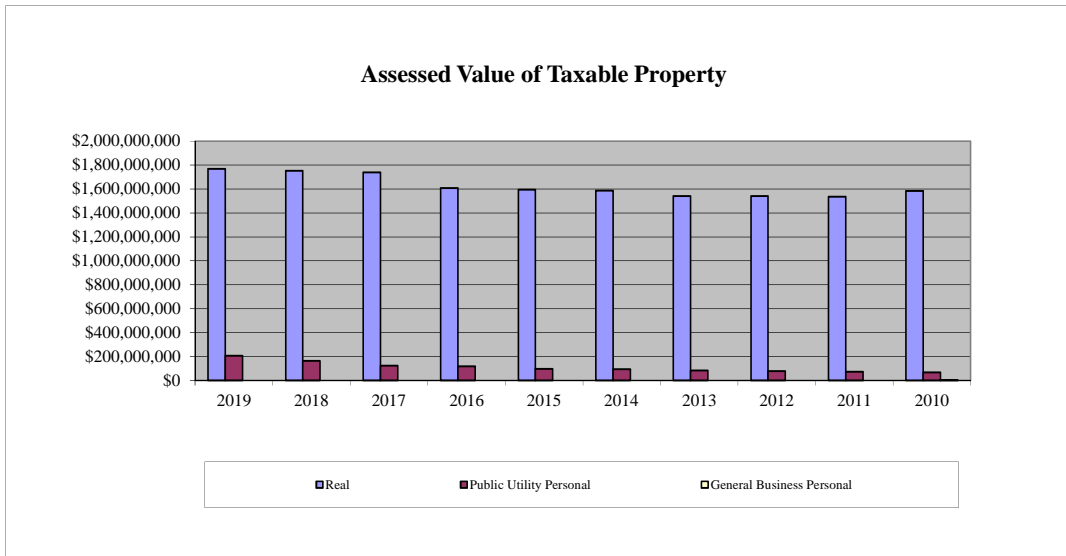
(1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. The last year telephone companies paid tangible personal property tax was 2010.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

**Source:** Office of the County Auditor, Tuscarawas County, Ohio

Total		Ratio	Effective Tax Rate			Weighted Average Tax Rate (per \$1,000 of assessed value)
Assessed Value	Estimated Actual Value (1)		Real Property		Tangible Personal Property	
			Residential/Agricultural	Commercial/Industrial/PU	General Business/PU	
\$1,973,891,580	\$5,286,148,153	37.34 %	\$5.900070	\$6.991914	\$8.400000	\$6.351004
1,916,325,420	5,195,859,713	36.88	5.899745	6.986818	8.400000	6.302768
1,863,549,000	5,111,414,843	36.46	5.895465	6.973506	8.400000	6.252528
1,725,542,630	4,729,045,650	36.49	6.047900	7.182451	8.300000	6.402541
1,691,148,060	4,664,254,741	36.26	6.050680	7.173344	8.300000	6.382212
1,680,667,040	4,640,217,163	36.22	6.048391	7.107522	8.300000	6.365944
1,624,745,330	4,499,864,952	36.11	6.136866	7.155594	8.300000	6.432432
1,616,727,890	4,487,229,984	36.03	6.131318	7.133739	8.300000	6.418527
1,609,952,170	4,474,112,618	35.98	5.845288	6.953346	8.300000	6.162286
1,651,778,660	4,627,599,080	35.69	5.745417	6.744380	8.300000	6.041953



**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Unvoted Millage</b>				
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000
<b>Voted Millage - by levy</b>				
1981 Mental Health and Retardation				
Residential/Agricultural Real	\$0.513533	\$0.513488	\$0.512894	\$0.552501
Commercial/Industrial and Public Utility Real	0.857026	0.856115	0.853734	0.908988
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1982 Mental Health				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
1993 Mental Health and Retardation				
Residential/Agricultural Real	0.866632	0.866556	0.865553	0.932393
Commercial/Industrial and Public Utility Real	1.258168	1.256830	1.253335	1.334452
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation				
Residential/Agricultural Real	1.122100	1.122001	1.120703	1.207248
Commercial/Industrial and Public Utility Real	1.451035	1.449492	1.445461	1.539011
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2006 Senior Citizen				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.667058
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.700000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.700000
2016 Senior Citizen				
Residential/Agricultural Real	0.743574	0.743509	0.742649	0.000000
Commercial/Industrial and Public Utility Real	0.754268	0.753465	0.751370	0.000000
General Business and Public Utility Personal	0.800000	0.800000	0.800000	0.000000
2011 Mental Health				
Residential/Agricultural Real	0.454231	0.454191	0.453666	0.488700
Commercial/Industrial and Public Utility Real	0.471417	0.470916	0.469606	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Total voted millage by type of property</b>				
Residential/Agricultural Real	\$3.700070	\$3.699745	\$3.695465	\$3.847900
Commercial/Industrial and Public Utility Real	4.791914	4.786818	4.773506	4.982451
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.100000
<b>Total millage by type of property (Direct rate)</b>				
Residential/Agricultural Real	\$5.900070	\$5.899745	\$5.895465	\$6.047900
Commercial/Industrial and Public Utility Real	6.991914	6.986818	6.973506	7.182451
General Business and Public Utility Personal	8.400000	8.400000	8.400000	8.300000
<b>Total Weighted Average Tax Rate</b>	\$6.351004	\$6.302768	\$6.252528	\$6.402541



2015	2014	2013	2012	2011	2010
\$2.200000	\$2.200000	\$2.200000	\$2.200000	\$2.200000	\$2.200000
\$0.552900	\$0.552571	\$0.565275	\$0.564362	\$0.563884	\$0.548434
0.906799	0.893778	0.902532	0.897280	0.891676	0.848377
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.000000	0.000000	0.000000	0.000000	0.216878	0.210936
0.000000	0.000000	0.000000	0.000000	0.342952	0.326299
0.000000	0.000000	0.000000	0.000000	0.500000	0.500000
0.933067	0.932512	0.953951	0.952411	0.951603	0.925532
1.331239	1.312124	1.324976	1.317265	1.309037	1.245472
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
1.208120	1.207402	1.235159	1.233166	1.232121	1.198364
1.535306	1.513262	1.528086	1.519194	1.509707	1.436396
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.667540	0.667143	0.682481	0.681379	0.680802	0.662151
0.700000	0.693209	0.700000	0.700000	0.699974	0.687836
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.489053	0.488763	0.500000	0.500000	0.000000	0.000000
0.500000	0.495149	0.500000	0.500000	0.000000	0.000000
0.500000	0.500000	0.500000	0.500000	0.000000	0.000000
\$3.850680	\$3.848391	\$3.936866	\$3.931318	\$3.645288	\$3.545417
4.973344	4.907522	4.955594	4.933739	4.753346	4.544380
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
\$6.050680	\$6.048391	\$6.136866	\$6.131318	\$5.845288	\$5.745417
7.173344	7.107522	7.155594	7.133739	6.953346	6.744380
8.300000	8.300000	8.300000	8.300000	8.300000	8.300000
\$6.382212	\$6.365944	\$6.432432	\$6.418527	\$6.162286	\$6.041953

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

<b>Overlapping Rates by Taxing District</b>	2019	2018	2017	2016
<b>In County School Districts:</b>				
Claymont City School District				
Residential/Agricultural Real	\$24.885921	\$24.980200	\$25.149336	\$25.571356
Commercial/Industrial and Public Utility Real	25.017746	25.106007	25.244589	26.843455
General Business and Public Utility Personal	29.700000	29.800000	30.000000	30.400000
Dover City School District				
Residential/Agricultural Real	38.038526	38.038305	38.133903	36.961104
Commercial/Industrial and Public Utility Real	44.823259	45.088965	45.169492	44.502457
General Business and Public Utility Personal	60.870000	60.870000	60.970000	58.970000
Garaway Local School District				
Residential/Agricultural Real	26.521491	26.525399	26.627212	27.108094
Commercial/Industrial and Public Utility Real	28.430908	28.351935	28.552090	30.092676
General Business and Public Utility Personal	49.300000	49.300000	49.400000	49.800000
Indian Valley Local School District				
Residential/Agricultural Real	28.174995	28.367435	28.822919	29.676521
Commercial/Industrial and Public Utility Real	35.439647	35.466898	35.534583	37.813913
General Business and Public Utility Personal	41.200000	41.400000	41.900000	42.700000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	28.034383	28.083799	25.439613	28.649802
Commercial/Industrial and Public Utility Real	36.621243	35.847833	36.104654	37.128768
General Business and Public Utility Personal	50.800000	50.800000	51.200000	51.400000
New Philadelphia City School District				
Residential/Agricultural Real	34.018142	33.347179	34.651616	36.416963
Commercial/Industrial and Public Utility Real	37.124783	36.563542	37.771301	39.619786
General Business and Public Utility Personal	53.600000	53.400000	54.720000	55.700000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	30.379690	30.571307	30.568839	31.875709
Commercial/Industrial and Public Utility Real	33.301879	33.597514	33.785523	38.367259
General Business and Public Utility Personal	60.500000	60.700000	60.700000	61.900000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	35.300003	36.101754	36.100012	37.818879
Commercial/Industrial and Public Utility Real	35.300003	36.418900	36.325827	38.331675
General Business and Public Utility Personal	40.300000	42.600000	42.600000	44.000000
<b>Out-of-County School Districts:</b>				
Fairless Local School District				
Residential/Agricultural Real	31.778423	32.829224	32.932356	33.232590
Commercial/Industrial and Public Utility Real	31.813567	35.770171	35.886901	35.920806
General Business and Public Utility Personal	46.600000	48.600000	48.700000	49.000000
Ridgewood Local School District				
Residential/Agricultural Real	21.672108	23.387463	20.517270	21.897988
Commercial/Industrial and Public Utility Real	21.809881	23.386779	20.509498	21.898634
General Business and Public Utility Personal	33.150000	34.850000	31.970000	33.360000

2015	2014	2013	2012	2011	2010
\$25.886300	\$25.871362	\$26.154048	\$26.121000	\$26.078300	\$26.267396
27.088200	27.018322	28.000000	26.684300	26.447400	26.677179
30.700000	30.700000	30.900000	30.900000	30.900000	31.050000
37.161612	37.549058	37.987339	37.963100	37.954600	36.092688
44.730839	44.981866	45.473864	45.244400	44.909400	42.076906
59.170000	59.570000	59.870000	59.870000	59.870000	58.820000
27.322800	27.423582	28.126665	28.928000	29.242800	29.257125
30.297600	30.306490	31.056117	31.843600	32.430400	32.065584
50.000000	50.100000	50.600000	51.400000	51.700000	51.900000
29.982200	30.250557	30.880084	30.900100	30.874700	31.199822
38.096700	37.822976	38.182948	38.008800	37.479100	35.737218
43.000000	43.300000	43.850000	43.900000	43.900000	44.200000
29.168100	29.268118	29.683865	29.910100	30.497800	31.098927
38.197900	38.040238	38.169829	38.070600	39.312700	39.747216
51.900000	52.000000	52.400000	52.400000	53.000000	53.820000
36.713300	29.610143	29.817998	30.002600	29.992100	28.980097
39.755900	32.083010	32.710395	32.803000	32.615100	31.558816
56.000000	48.900000	49.000000	49.200000	49.200000	49.000000
32.079700	32.169989	32.748525	33.525500	33.608400	33.627205
39.242400	39.261035	40.315820	41.025700	41.061800	39.902937
62.100000	62.200000	62.600000	63.400000	63.500000	63.600000
38.552100	29.739472	30.239931	30.256700	30.236200	29.755092
38.966500	30.072034	30.271472	30.199100	30.159200	29.845327
44.600000	35.800000	35.900000	36.000000	36.000000	36.100000
35.949900	35.872649	35.753379	33.147100	33.607700	33.808285
38.448800	38.215313	37.485692	35.660100	35.591500	35.978742
50.700000	50.600000	50.300000	49.900000	50.200000	50.400000
22.173900	22.164519	22.205134	22.400400	22.218800	22.848761
22.588100	22.509085	22.214119	22.376900	22.218000	22.800168
33.590000	33.580000	33.620000	33.800000	33.620000	34.250000

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Sandy Valley Local School District</b>				
Residential/Agricultural Real	\$28.755669	\$30.425615	\$30.639242	\$30.969195
Commercial/Industrial and Public Utility Real	31.915089	36.414037	36.888267	37.282046
General Business and Public Utility Personal	46.800000	48.400000	48.600000	48.900000
<b>Joint Vocational School Districts:</b>				
<b>Buckeye Joint Vocational School District</b>				
Residential/Agricultural Real	2.249054	2.253972	2.255636	2.433754
Commercial/Industrial and Public Utility Real	2.481258	2.488398	2.484905	2.585290
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
<b>Coshocton County Joint Vocational School District</b>				
Residential/Agricultural Real	2.854373	2.894444	2.899699	2.897949
Commercial/Industrial and Public Utility Real	3.145347	3.045123	3.027399	3.005127
General Business and Public Utility Personal	3.500000	3.500000	3.500000	3.500000
<b>Stark County Area Joint Vocational School District</b>				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
<b>Cities:</b>				
<b>Dover City</b>				
Residential/Agricultural Real	6.748900	6.788680	6.746860	3.956419
Commercial/Industrial and Public Utility Real	6.715688	6.767008	6.763400	4.879286
General Business and Public Utility Personal	7.000000	7.000000	7.000000	6.600000
<b>New Philadelphia City</b>				
Residential/Agricultural Real	4.800000	3.800000	4.800000	4.800000
Commercial/Industrial and Public Utility Real	4.800000	3.800000	4.800000	4.800000
General Business and Public Utility Personal	4.800000	3.800000	4.800000	4.800000
<b>Uhrichsville City</b>				
Residential/Agricultural Real	10.254336	10.252410	9.976598	11.592646
Commercial/Industrial and Public Utility Real	10.967187	11.002694	10.674525	12.403297
General Business and Public Utility Personal	11.750000	11.750000	11.400000	12.650000
<b>Villages:</b>				
<b>Baltic Corporation</b>				
Residential/Agricultural Real	7.811420	7.812802	7.827954	6.257840
Commercial/Industrial and Public Utility Real	10.115974	10.022166	10.006312	8.277372
General Business and Public Utility Personal	11.800000	11.800000	11.800000	9.900000
<b>Barnhill Corporation</b>				
Residential/Agricultural Real	5.520290	5.520555	5.506425	5.791170
Commercial/Industrial and Public Utility Real	6.522665	6.522665	6.522665	6.021525
General Business and Public Utility Personal	6.850000	6.850000	6.850000	6.850000
<b>Bolivar Corporation</b>				
Residential/Agricultural Real	8.701119	8.699743	8.692456	8.927454
Commercial/Industrial and Public Utility Real	8.422792	8.422792	8.413941	8.707482
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000

2015	2014	2013	2012	2011	2010
\$33.614406	\$33.733746	\$34.696309	\$33.062800	\$33.084400	\$33.215409
39.449486	39.718689	39.809331	36.919000	36.178500	36.205885
50.400000	50.500000	50.800000	50.500000	50.600000	50.600000
2.443500	2.446609	2.021944	2.020700	2.018600	2.001300
2.584800	2.567884	2.185360	2.175000	2.163800	2.085700
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.000000	2.000045	2.000002	2.007400	2.006300	2.006810
2.114000	2.079017	2.023767	2.005600	2.000000	2.000002
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
3.956300	3.956178	3.953449	3.952000	3.951400	3.900273
4.872600	4.861898	4.878246	4.857100	4.829400	4.678341
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
3.800000	3.800000	3.800000	3.800000	2.800000	2.800000
3.800000	3.800000	3.800000	3.800000	2.800000	2.800000
3.800000	3.800000	3.800000	3.800000	2.800000	2.800000
11.399000	11.394673	11.349975	11.291300	11.278600	9.198580
12.164400	12.152452	12.373163	12.361900	12.330400	10.253137
12.400000	12.400000	12.400000	12.400000	12.400000	10.400000
6.262086	6.262091	6.273109	5.203500	5.203800	5.183018
8.277372	8.277372	8.380520	7.958200	7.958200	7.587268
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.814700	5.801425	5.812245	5.788100	5.787300	5.399315
6.021500	6.021525	6.021525	6.021500	6.021500	6.415400
6.850000	6.850000	6.850000	6.850000	6.850000	6.850000
8.929100	8.926692	8.924246	8.921100	8.921100	7.195075
8.707500	8.707482	8.815234	8.815300	8.811200	7.280360
10.400000	10.400000	10.400000	10.400000	10.400000	8.900000

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Dennison Corporation</b>				
Residential/Agricultural Real	\$9.042758	\$11.514689	\$11.500433	\$11.579942
Commercial/Industrial and Public Utility Real	8.589950	10.873484	10.875617	11.600000
General Business and Public Utility Personal	9.100000	11.600000	11.600000	11.600000
<b>Gnadenhutten Corporation</b>				
Residential/Agricultural Real	5.740496	6.584873	6.581500	6.713547
Commercial/Industrial and Public Utility Real	7.018604	8.894769	8.895161	9.236525
General Business and Public Utility Personal	7.300000	9.300000	9.300000	9.300000
<b>Midvale Corporation</b>				
Residential/Agricultural Real	5.248500	5.244000	5.243985	5.432395
Commercial/Industrial and Public Utility Real	5.953275	5.953000	5.959175	6.219505
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
<b>Mineral City Corporation</b>				
Residential/Agricultural Real	10.908850	10.908950	10.886930	11.271700
Commercial/Industrial and Public Utility Real	11.522790	11.522790	11.442820	11.957520
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
<b>Newcomerstown Corporation</b>				
Residential/Agricultural Real	3.974686	3.974438	3.972862	3.999952
Commercial/Industrial and Public Utility Real	3.992861	3.929675	3.927265	3.999994
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
<b>Parral Corporation</b>				
Residential/Agricultural Real	3.077598	3.077542	3.077542	1.600000
Commercial/Industrial and Public Utility Real	3.200000	3.200000	3.200000	1.600000
General Business and Public Utility Personal	3.200000	3.200000	3.200000	1.600000
<b>Port Washington Corporation</b>				
Residential/Agricultural Real	5.914091	5.914080	5.914133	6.025277
Commercial/Industrial and Public Utility Real	5.894634	5.894634	5.894634	6.034777
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
<b>Roswell Corporation</b>				
Residential/Agricultural Real	12.682792	12.658487	12.296669	12.834602
Commercial/Industrial and Public Utility Real	13.361510	13.361510	13.128202	13.473796
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
<b>Stone Creek Corporation</b>				
Residential/Agricultural Real	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial and Public Utility Real	1.900000	1.900000	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
<b>Strasburg Corporation</b>				
Residential/Agricultural Real	4.107935	4.107626	4.107240	3.226056
Commercial/Industrial and Public Utility Real	4.152473	4.152449	4.151005	3.491012
General Business and Public Utility Personal	5.200000	5.200000	5.200000	4.200000

2015	2014	2013	2012	2011	2010
\$11.579500	\$11.576742	\$8.758078	\$6.928200	\$7.925000	\$7.899494
11.406400	11.396273	9.100000	7.154500	8.121500	8.087941
11.600000	11.600000	9.100000	8.100000	9.100000	9.100000
5.213500	5.215521	5.214629	5.220700	5.210800	5.193628
7.736500	7.736525	7.800000	7.800000	7.800000	7.763610
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.439900	5.439925	5.440160	5.435100	5.434300	5.082330
6.219400	6.219985	6.400000	6.400000	6.400000	6.321715
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
11.242900	11.254290	11.455350	11.449000	11.450700	10.755755
11.957600	11.957520	12.200000	12.200000	12.200000	12.200000
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
3.049800	3.049760	3.049357	3.049300	3.045800	3.030317
3.553900	3.553865	3.606597	3.606600	3.606600	3.607567
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
6.028800	6.005852	6.031963	4.053600	4.044000	4.058975
6.034800	6.037378	6.082763	4.486300	4.486300	4.458732
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
13.064000	11.557490	11.263886	10.259900	10.259900	9.090076
13.473800	11.973796	11.973796	10.973800	10.973800	10.744084
14.400000	12.900000	12.900000	11.900000	11.900000	11.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
3.653700	3.653541	3.654075	3.651900	3.650900	3.623854
4.177700	4.174780	4.250765	4.247900	4.245100	4.154468
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Sugarcreek Corporation</b>				
Residential/Agricultural Real	\$6.943843	\$6.946180	\$6.941100	\$6.417503
Commercial/Industrial and Public Utility Real	7.310117	7.302912	7.289404	6.798232
General Business and Public Utility Personal	7.600000	7.600000	7.600000	7.600000
<b>Tuscarawas Corporation</b>				
Residential/Agricultural Real	7.547141	7.547141	7.547710	7.634391
Commercial/Industrial and Public Utility Real	7.286462	7.286462	7.286462	7.472265
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
<b>Zoar Corporation</b>				
Residential/Agricultural Real	6.141206	6.141206	6.141206	6.319423
Commercial/Industrial and Public Utility Real	6.006626	6.006626	6.005908	6.109645
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
<b>Townships:</b>				
<b>Auburn Township</b>				
Residential/Agricultural Real	6.329906	6.330848	6.334802	5.148976
Commercial/Industrial and Public Utility Real	6.694820	6.688288	6.707132	5.658121
General Business and Public Utility Personal	6.900000	6.800000	6.900000	5.900000
<b>Bucks Township</b>				
Residential/Agricultural Real	4.266214	4.268312	4.271112	4.385985
Commercial/Industrial and Public Utility Real	4.594026	4.601554	4.572776	4.640347
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
<b>Clay Township</b>				
Residential/Agricultural Real	3.009147	4.465275	4.463252	4.571078
Commercial/Industrial and Public Utility Real	3.300000	6.918359	6.739182	7.015830
General Business and Public Utility Personal	3.300000	7.050000	7.050000	7.050000
<b>Dover Township</b>				
Residential/Agricultural Real	3.900676	3.900976	3.901350	3.993090
Commercial/Industrial and Public Utility Real	4.260580	4.259112	4.258822	4.345820
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
<b>Fairfield Township</b>				
Residential/Agricultural Real	4.338379	4.337408	4.335395	4.530852
Commercial/Industrial and Public Utility Real	6.750167	6.626527	6.568458	6.777832
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
<b>Franklin Township</b>				
Residential/Agricultural Real	4.944959	4.943954	4.943935	5.156679
Commercial/Industrial and Public Utility Real	4.741119	4.752886	4.827843	5.135569
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
<b>Goshen Township</b>				
Residential/Agricultural Real	4.700000	4.700000	3.949647	4.762169
Commercial/Industrial and Public Utility Real	4.700000	4.700000	3.970763	4.793427
General Business and Public Utility Personal	4.700000	4.700000	4.100000	4.800000



2015	2014	2013	2012	2011	2010
\$6.423600	\$4.704875	\$4.763933	\$4.764800	\$4.760900	\$4.537317
6.797000	5.335616	6.385873	5.389700	5.469800	5.325432
7.600000	6.600000	6.600000	6.600000	6.600000	6.600000
7.634400	7.634391	7.674347	7.671900	7.672100	7.571709
7.457800	7.457788	7.700000	7.700000	7.700000	7.700000
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
6.300100	6.300162	6.319880	6.309500	6.301300	6.291371
6.109500	6.107307	6.242726	6.242700	6.242700	6.218804
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
5.587000	5.589258	5.784875	5.776600	5.778100	5.883820
6.157700	6.149004	6.137658	6.125700	6.110600	6.081644
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
4.405901	4.404992	4.492122	4.490000	4.485300	4.643450
4.650000	4.650000	4.646122	4.650000	4.650000	4.650000
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
4.561547	4.559762	4.718734	4.711500	4.708000	4.871629
7.050000	7.050000	7.028274	7.021000	6.982400	6.266547
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
3.993460	3.992394	4.029662	4.028500	4.028200	3.979148
4.345726	4.333780	4.335524	4.333400	4.318900	4.256290
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.533001	4.531719	4.605956	4.606700	4.606800	4.503685
6.777445	6.605045	6.631835	6.585800	6.425700	6.193181
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.158549	4.157414	4.201102	6.127400	4.196800	4.208305
5.257684	4.256463	4.266890	6.700000	4.264600	4.248550
5.400000	4.400000	4.400000	6.700000	4.400000	4.400000
4.762100	4.760111	4.800000	3.500000	3.785600	3.745550
4.800000	4.785715	4.800000	3.500000	3.800000	3.800000
4.800000	4.800000	4.800000	3.500000	3.800000	3.800000

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Jefferson Township</b>				
Residential/Agricultural Real	\$6.425906	\$5.529726	\$6.418024	\$6.654927
Commercial/Industrial and Public Utility Real	7.126277	6.172817	7.016554	7.300000
General Business and Public Utility Personal	7.300000	6.400000	7.300000	7.300000
<b>Lawrence Township</b>				
Residential/Agricultural Real	9.249953	9.069577	9.056963	9.587318
Commercial/Industrial and Public Utility Real	9.730815	9.663952	9.657548	9.950062
General Business and Public Utility Personal	10.300000	10.300000	10.300000	10.300000
<b>Mill Township</b>				
Residential/Agricultural Real	4.050900	4.049109	4.046925	4.129498
Commercial/Industrial and Public Utility Real	4.508854	4.489546	4.472606	5.043913
General Business and Public Utility Personal	5.050000	5.050000	5.050000	5.050000
<b>Oxford Township</b>				
Residential/Agricultural Real	3.922534	3.921681	3.911171	3.298933
Commercial/Industrial and Public Utility Real	3.950000	3.928434	3.896825	3.679227
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
<b>Perry Township</b>				
Residential/Agricultural Real	4.621478	4.623172	4.616670	4.799110
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.798408
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
<b>Rush Township</b>				
Residential/Agricultural Real	3.937462	3.939686	3.936998	4.065478
Commercial/Industrial and Public Utility Real	4.706970	4.651402	4.650118	4.797976
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
<b>Salem Township</b>				
Residential/Agricultural Real	3.346508	3.346862	3.343292	3.376888
Commercial/Industrial and Public Utility Real	3.776345	3.764917	3.754502	3.800000
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
<b>Sandy Township</b>				
Residential/Agricultural Real	6.338244	6.339656	6.328748	6.560524
Commercial/Industrial and Public Utility Real	6.368052	6.353524	6.318596	6.795024
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
<b>Sugarcreek Township</b>				
Residential/Agricultural Real	5.636718	5.639518	5.640293	5.881883
Commercial/Industrial and Public Utility Real	5.624255	5.623633	5.622170	5.890765
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
<b>Union Township</b>				
Residential/Agricultural Real	4.217376	4.217770	4.216264	4.378932
Commercial/Industrial and Public Utility Real	4.297660	4.296521	4.289855	4.500000
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000

2015	2014	2013	2012	2011	2010
\$6.660340	\$6.658317	\$5.979407	\$8.082200	\$6.865500	\$6.970088
7.300000	7.300000	6.400000	9.158900	7.291900	7.282583
7.300000	7.300000	7.300000	9.820000	7.300000	7.300000
9.589163	9.585790	9.657595	9.655900	9.645600	9.409277
9.950403	9.921917	9.972517	9.963500	9.962900	9.924064
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.131100	4.129514	4.165600	4.160700	4.193000	4.193618
5.043560	5.034057	4.577900	4.557100	4.834400	4.834424
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000
3.298897	3.299306	3.310408	3.310200	3.310100	3.307132
3.672712	3.594846	2.951836	3.529600	3.500600	3.591972
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
5.638766	3.640464	3.800000	5.029400	4.532900	4.688143
5.800000	3.800000	3.800000	5.800000	5.800000	5.665022
5.800000	3.800000	3.800000	5.800000	5.800000	5.800000
4.067756	4.068098	4.235308	4.232800	4.226300	4.402806
4.800000	4.800000	4.800000	4.800000	4.800000	4.664862
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.378042	3.372833	3.417011	3.415400	3.414600	3.446031
3.800000	3.800000	3.800000	3.780100	3.740200	3.662981
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.552632	6.546464	6.800000	6.800000	6.038900	6.037490
6.800000	6.800000	6.800000	6.800000	6.754500	6.667518
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.822600	5.765933	5.891513	5.887400	5.900000	5.796174
5.845900	5.803844	5.813095	5.811800	5.814000	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.382983	4.336211	4.434272	4.429900	4.425900	4.443888
4.500000	4.493761	4.500000	4.500000	4.500000	4.500000
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Warren Township</b>				
Residential/Agricultural Real	\$3.825423	\$3.824916	\$3.322009	\$3.361817
Commercial/Industrial and Public Utility Real	3.900000	3.900000	3.358790	3.392651
General Business and Public Utility Personal	3.900000	3.900000	3.400000	3.400000
<b>Warwick Township</b>				
Residential/Agricultural Real	5.240100	5.144176	5.133854	5.250741
Commercial/Industrial and Public Utility Real	5.300000	5.300000	5.107065	5.300000
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000
<b>Washington Township</b>				
Residential/Agricultural Real	4.292970	4.294406	4.292728	4.430864
Commercial/Industrial and Public Utility Real	4.507466	4.476300	4.444824	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
<b>Wayne Township</b>				
Residential/Agricultural Real	9.755395	6.435266	6.120880	5.845495
Commercial/Industrial and Public Utility Real	9.825925	7.019499	7.060432	6.963574
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
<b>York Township</b>				
Residential/Agricultural Real	5.637143	5.634167	5.628524	5.720309
Commercial/Industrial and Public Utility Real	5.517542	5.427914	5.385086	5.900000
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
<b>Other Units:</b>				
<b>Arrowhead Joint Fire District</b>				
Residential/Agricultural Real	3.993772	4.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	4.000000	4.000000	0.000000	0.000000
General Business and Public Utility Personal	4.000000	4.000000	0.000000	0.000000
<b>Delaware Valley Joint Fire District</b>				
Residential/Agricultural Real	2.179732	2.180875	2.169360	2.286937
Commercial/Industrial and Public Utility Real	2.433540	2.420210	2.407930	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Dover Public Library</b>				
Residential/Agricultural Real	0.930219	0.930292	0.930025	1.000000
Commercial/Industrial and Public Utility Real	0.932885	0.943625	0.942842	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>General Health District</b>				
Residential/Agricultural Real	0.792996	0.792902	0.791916	0.853537
Commercial/Industrial and Public Utility Real	0.931015	0.930761	0.929057	0.999706
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>Gnadenhutten Public Library</b>				
Residential/Agricultural Real	0.936163	0.937373	0.935969	1.000000
Commercial/Industrial and Public Utility Real	0.973607	0.955025	0.932351	0.999102
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2015	2014	2013	2012	2011	2010
\$3.362000	\$3.360746	\$3.393025	\$3.583500	\$3.582700	\$3.582692
3.400000	3.394840	3.392596	3.600000	3.600000	3.600000
3.400000	3.400000	3.400000	3.600000	3.600000	3.600000
5.155900	5.151229	5.262050	5.257000	5.253000	4.282134
5.300000	5.300000	5.300000	5.300000	5.300000	4.300000
5.300000	5.300000	5.300000	5.300000	5.300000	4.300000
4.430146	4.437060	4.663392	4.659900	4.659100	4.798416
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
5.858781	5.864505	6.045129	6.027900	6.031100	6.013986
6.961661	6.926816	6.689713	6.673100	6.565900	6.545138
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.721728	5.722520	5.900000	5.900000	5.839300	5.728805
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.290900	2.272230	2.412355	2.405000	2.400600	2.498882
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.000000	1.000000	1.000000	1.000000	0.000000	0.000000
0.997423	0.991295	1.000000	1.000000	0.000000	0.000000
1.000000	1.000000	1.000000	1.000000	0.000000	0.000000
0.854364	0.853780	0.878611	0.877100	0.876200	0.857579
1.000000	0.998473	1.000000	1.000000	0.999900	0.951843
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Gnadenhutten-Clay Union Cemetery</b>				
Residential/Agricultural Real	\$0.442969	\$0.443660	\$0.443200	\$0.464450
Commercial/Industrial and Public Utility Real	0.488295	0.478903	0.467873	0.497824
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Lawrence Township Recreational District</b>				
Residential/Agricultural Real	0.499963	0.500000	0.228472	0.246816
Commercial/Industrial and Public Utility Real	0.498956	0.500000	0.312489	0.325886
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Mineral-Sandy Joint Ambulance District</b>				
Residential/Agricultural Real	1.677902	1.676782	1.673897	1.794350
Commercial/Industrial and Public Utility Real	2.371862	2.353535	2.325105	2.493357
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Newcomerstown Public Library</b>				
Residential/Agricultural Real	2.352132	2.350125	2.339620	2.431095
Commercial/Industrial and Public Utility Real	2.484315	2.380650	2.371995	2.496002
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Tri-County Ambulance District</b>				
Residential/Agricultural Real	1.477729	1.477904	1.376734	1.446518
Commercial/Industrial and Public Utility Real	1.495727	1.477090	1.424580	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
<b>Tri-Division Ambulance District</b>				
Residential/Agricultural Real	4.503721	4.880167	3.436696	3.498908
Commercial/Industrial and Public Utility Real	4.598824	5.211280	3.689864	3.870516
General Business and Public Utility Personal	5.500000	5.500000	4.000000	4.000000
<b>Tuscarawas County Public Library</b>				
Residential/Agricultural Real	1.372305	1.372127	1.370654	1.484536
Commercial/Industrial and Public Utility Real	1.421740	1.418136	1.414114	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
<b>Union Cemetery</b>				
Residential/Agricultural Real	1.465511	1.464776	1.080397	0.627107
Commercial/Industrial and Public Utility Real	1.867088	1.867622	1.600614	1.304885
General Business and Public Utility Personal	2.480000	2.480000	2.480000	1.980000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

**Source:** Office of the County Auditor, Tuscarawas County, Ohio

2015	2014	2013	2012	2011	2010
\$0.463400	\$0.463368	\$0.480732	\$0.480700	\$0.479200	\$0.493151
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.246900	0.246742	0.249180	0.248700	0.248500	0.236507
0.325900	0.324696	0.327301	0.325200	0.325000	0.315320
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.793900	1.793467	1.885765	1.882100	1.881400	1.823257
2.500000	2.495657	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.431440	2.432795	2.500000	2.500000	0.459800	0.451431
2.494212	2.464930	2.434180	2.422300	0.745000	0.728264
2.500000	2.500000	2.500000	2.500000	1.000000	1.000000
1.163600	1.162308	1.228755	0.745800	0.744200	0.753380
1.396300	1.389623	1.381574	1.141800	1.164800	1.118819
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
3.890900	3.891736	4.000000	4.000000	3.988200	4.000000
3.938000	3.928596	3.858880	3.603600	3.601400	3.601028
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
1.486200	0.485773	0.500000	0.500000	0.500000	0.500000
1.500000	0.491794	0.500000	0.500000	0.500000	0.500000
1.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.627400	0.626655	0.627326	0.626100	0.624400	0.624098
1.300300	1.297644	1.259420	1.256800	1.237100	1.252075
1.980000	1.980000	1.980000	1.980000	1.980000	1.980000

**Tuscarawas County, Ohio**  
*Property Tax Levies and Collections (1)*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy (3)
2019	\$12,524,713	\$12,290,033	98.13%	\$277,902	\$12,567,935	100.35%
2018	12,095,612	11,839,711	97.88	278,168	12,117,879	100.18
2017	11,658,702	11,410,603	97.87	340,171	11,750,774	100.79
2016	11,063,990	10,785,311	97.48	305,882	11,091,193	100.25
2015	10,792,995	10,547,801	97.73	326,253	10,874,054	100.75
2014	10,699,004	10,420,419	97.40	376,447	10,796,866	100.91
2013	10,451,080	10,164,611	97.26	299,731	10,464,342	100.13
2012	10,376,520	10,144,710	97.77	320,164	10,464,874	100.85
2011	9,939,503	9,645,388	97.04	325,595	9,970,983	100.32
2010	10,010,746	9,627,561	96.17	303,720	9,931,281	99.21

**Source:** Office of the Auditor, Tuscarawas County, Ohio

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) We are aware of the requirement to report delinquent tax collections by levy year rather than by collection year. However, the County's current computer system tracks levy amounts by current levy and delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. We are looking at options to improve the presentation.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.



**Tuscarawas County, Ohio**  
*Principal Real Property Taxpayers*  
 2019 and 2010 (1)

Name of Taxpayer	2019	
	Assessed Value	Percent of Real Property Assessed Value
Washington Prime Property Limited Partnership	\$12,615,540	0.71 %
Muskingum Watershed Conservancy District	11,088,660	0.63
The Belden Brick Company	8,244,530	0.47
Park Village Assisted Living, LLC	6,718,070	0.38
Holmes Limestone Company	4,517,360	0.26
VAD Heritage, LLC	3,425,440	0.19
The Inn at Northwood Village, LTD	2,726,240	0.15
KMC Property Company, LLC	2,583,850	0.15
Wal-Mart Real Estate Business Trust	2,306,730	0.13
Jerry and Laura Jacobson Foundation, Incorporated	2,164,930	0.12
Totals	<u>\$56,391,350</u>	<u>3.19 %</u>
Total Real Property Assessed Valuation	<u>\$1,768,436,940</u>	

Name of Taxpayer	2010	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,159,820	1.01 %
Muskingum Watershed Conservancy District	9,763,220	0.62
The Belden Brick Company	7,602,190	0.48
Newpointe Community Church	5,337,500	0.34
Artex Oil Company	4,353,900	0.27
RHDK Investments, LLC	3,268,990	0.21
IMCO Recycling of Ohio, LLC	2,834,110	0.18
The Dutch Corporation	2,615,830	0.17
Holmes Limestone Company	2,574,150	0.16
Park Village Assisted Living, LLC	2,271,600	0.14
Totals	<u>\$56,781,310</u>	<u>3.58 %</u>
Total Real Property Assessed Valuation	<u>\$1,584,147,530</u>	

(1) The amounts presented represent the assessed values upon which 2019 and 2010 collections were based.

**Source:** Office of the Auditor, Tuscarawas County, Ohio

**Tuscarawas County, Ohio**  
*Principal Public Utilities Tangible Personal Property Taxpayers*  
2019 and 2010 (1)

Name of Taxpayer	2019	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$68,170,210	33.18 %
Rover Pipeline, LLC	36,941,410	17.98
Dominion Transmission, Incorporated	32,834,220	15.98
East Ohio Gas Company DBA Dominion East Ohio	29,686,500	14.45
AEP Ohio Transmission Company, Incorporated	13,951,870	6.79
Tennessee Gas Pipeline Company	12,390,050	6.03
Columbia Gas of Ohio, Incorporated	2,551,320	1.24
Frontier Power Company	1,797,810	0.88
Guernsey-Muskingum Electric Cooperative, Incorporated	1,584,200	0.77
Carroll Electric Cooperative, Incorporated	1,201,850	0.59
<b>Total</b>	<b>\$201,109,440</b>	<b>97.89 %</b>
<b>Total Public Utilities Tangible Personal Property Assessed Valuation</b>	<b>\$205,454,640</b>	

Name of Taxpayer	2010	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$35,790,990	54.25 %
East Ohio Gas Company DBA Dominion East Ohio	10,282,970	15.59
Dominion Transmission, Incorporated	8,726,050	13.23
Tennessee Gas Pipeline Company	4,629,910	7.02
Frontier Power Company	1,316,750	1.99
Guernsey-Muskingum Electric Cooperative, Incorporated	1,126,840	1.71
Carroll Electric Cooperative, Incorporated	910,730	1.38
Ohio Edison Company	853,960	1.29
Columbia Gas of Ohio, Incorporated	636,590	0.96
Piedmont Gas Company	415,940	0.63
<b>Total</b>	<b>\$64,690,730</b>	<b>98.05 %</b>
<b>Total Public Utilities Tangible Personal Property Assessed Valuation</b>	<b>\$65,975,430</b>	

(1) The amounts presented represent the assessed values upon which 2019 and 2010 collections were based.

**Source:** Office of the Auditor, Tuscarawas County, Ohio

*(This Page Intentionally Left Blank)*

**Tuscarawas County, Ohio**

*Taxable Sales by Type (1)*

*Last Nine Years (2)*

	2019	2018 (3)	2017	2016
Sales Tax Payments	\$5,240,046	\$3,372,365	\$3,318,449	\$3,217,080
Direct Pay Tax Return Payments	111,721	63,169	594,759	722,978
Seller's Use Tax Return Payments	2,747,200	1,709,141	1,636,959	1,356,781
Consumer's Use Tax Return Payments	581,933	370,832	367,817	578,245
Motor Vehicle Tax Payments	3,312,075	2,101,199	2,058,333	1,921,558
Watercraft and Outboard Motors	50,034	31,647	26,504	26,157
Department of Liquor Control	74,280	47,845	45,960	44,034
Sales/Use Tax Voluntary Payments	20,615	10,571	7,640	26,463
Sales/Use Tax Assessment Payments	194,124	72,790	91,497	100,017
Managed Audit Sales/Use Tax Payments	62,983	14,241	12,907	27,358
Sales Tax on Motor Vehicle Fuel Refunds	17,899	1,281	1,173	1,771
Certified Assessment Payments	73,294	56,771	54,400	76,086
Statewide Master Numbers	6,757,881	4,349,130	4,311,576	4,205,185
Streamlined Sales Tax Payments	155,431	23,860	31,425	18,734
Non-Resident Motor Vehicle Tax Payments	7,830	8,757	5,902	5,662
Transient Sales	1,074,220	858,239	889,505	836,393
Use Tax Amnesty Payments	15	1,626	3	333
Administrative Rotary Fund Fee	(204,451)	(130,574)	(134,434)	(131,592)
Sales/Use Tax Refunds Approved	(36,437)	(36,108)	(11,370)	(5,672)
<b>Total</b>	<b>\$20,240,693</b>	<b>\$12,926,782</b>	<b>\$13,309,005</b>	<b>\$13,027,571</b>
<b>Sales Tax Rate</b>	<b>1.50%</b>	<b>1.50%</b>	<b>1.00%</b>	<b>1.00%</b>
1.00% Sales Tax for General Purposes	13,587,103	12,881,142	13,309,005	13,027,571
0.50% Sales Tax for 911 Emergency System	6,653,590	45,640	0	0
<b>Total</b>	<b>\$20,240,693</b>	<b>\$12,926,782</b>	<b>\$13,309,005</b>	<b>\$13,027,571</b>

(1) Cash basis

(2) 2011 was the first year that sales tax is the County's largest own-source revenue.

(3) The sales tax rate increased to 1.50% effective October 1, 2018.

**Source:** Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

2015	2014	2013	2012	2011
\$3,255,865	\$3,713,859	\$3,655,118	\$3,395,484	\$3,166,741
718,317	578,281	543,395	509,217	438,009
1,321,476	1,153,257	1,016,439	869,999	808,474
399,624	352,018	328,701	296,416	284,732
1,981,260	1,885,085	1,733,129	1,731,069	1,547,812
22,823	22,597	20,421	17,028	17,616
39,352	36,519	34,233	30,737	28,988
(21,414)	34,781	9,143	12,518	6,140
34,599	74,469	58,262	64,488	68,056
30,413	5,533	0	0	0
8,919	1,983	1,585	1,459	1,102
101,669	(2,045)	0	0	0
4,245,910	4,188,735	4,052,698	3,784,485	3,597,184
18,519	5,294	7,714	6,650	6,959
11,586	4,143	4,194	2,488	4,868
921,624	444,936	0	0	0
1,075	2,529	14,057	19,147	5,464
(130,827)	0	(114,536)	(107,117)	(99,626)
(8,923)	0	(25,476)	(29,444)	(19,607)
<u>\$12,951,867</u>	<u>\$12,501,974</u>	<u>\$11,339,077</u>	<u>\$10,604,624</u>	<u>\$9,862,912</u>
<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>
12,951,867	12,501,974	11,339,077	10,604,624	9,862,912
0	0	0	0	0
<u>\$12,951,867</u>	<u>\$12,501,974</u>	<u>\$11,339,077</u>	<u>\$10,604,624</u>	<u>\$9,862,912</u>

*(This Page Intentionally Left Blank)*

**Tuscarawas County, Ohio**  
*Ratio of General Obligation Bonded Debt to Estimated Actual  
Value and Bonded Debt Per Capita  
Last Ten Years*

Year	Population	Estimated Actual Value of Taxable Property	Gross Bonded Debt			Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
			Governmental	Business-Type	Total		
2019	91,987	\$5,286,148,153	\$717,865	\$231,600	\$949,465	0.02 %	\$10
2018	92,176	5,195,859,713	817,167	265,900	1,083,067	0.02	12
2017	92,297	5,111,414,843	911,427	299,100	1,210,527	0.02	13
2016	92,420	4,729,045,650	1,000,900	331,200	1,332,100	0.03	14
2015	92,702	4,664,254,741	1,085,829	362,300	1,448,129	0.03	16
2014	92,637	4,640,217,163	1,166,445	421,400	1,587,845	0.03	17
2013	92,683	4,499,864,952	1,242,968	449,500	1,692,468	0.04	18
2012	92,452	4,487,229,984	1,315,605	476,700	1,792,305	0.04	19
2011	92,514	4,474,112,618	1,384,553	503,000	1,887,553	0.04	20
2010	92,560	4,627,599,080	1,450,000	0	1,450,000	0.03	16

**Source:** Tuscarawas County Auditor

Note: Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

**Tuscarawas County, Ohio**  
*Ratio of Outstanding Debt to  
Total Personal Income and Debt Per Capita  
Last Ten Years*

Year	Governmental Activities			Business-Type Activities				
	General Obligation Bonds	Bond Anticipation Notes	Capital Leases	Revenue Bonds	General Obligation Bonds	OPWC Loans Payable	OWDA Loans Payable	Capital Leases
2019	\$717,865	\$0	\$0	\$5,638,100	\$231,600	\$2,059,287	\$2,750,735	\$228,842
2018	817,167	456,000	7,770,921	5,727,100	265,900	1,888,174	2,950,558	263,861
2017	911,427	510,000	7,770,921	5,812,800	299,100	2,061,581	2,463,716	297,994
2016	1,000,900	562,000	0	5,895,400	331,200	2,239,498	2,489,719	215,000
2015	1,085,829	612,000	257	5,477,899	362,300	2,273,489	2,630,044	226,000
2014	1,166,445	659,000	1,740	5,427,208	421,400	2,435,022	2,668,854	236,000
2013	1,242,968	704,000	3,135	5,159,078	449,500	2,472,336	2,713,968	246,000
2012	1,315,605	747,000	10,552	4,996,931	476,700	1,710,127	2,633,835	255,000
2011	1,384,553	788,000	18,895	1,755,584	503,000	1,778,518	2,850,249	264,000
2010	1,450,000	828,000	20,447	0	0	1,766,684	4,334,461	271,000

**Source:** Tuscarawas County Auditor

**Note:** Personal income and population amounts can be found on page S45.



---



---

Total Debt	Percentage of Personal Income	Per Capita
\$11,626,429	0.2909 %	\$126.39
20,139,681	0.5315	218.49
20,127,539	0.5408	218.07
12,733,717	0.3422	137.78
12,667,818	0.3437	136.65
13,015,669	0.3651	140.50
12,990,985	0.3860	140.17
12,145,750	0.3706	131.37
9,342,799	0.2920	100.99
8,670,592	0.2937	93.68

**Tuscarawas County, Ohio**  
*Legal Debt Margin*  
*Last Ten Years*

	2019	2018	2017	2016
Tax Valuation	\$1,973,891,580	\$1,916,325,420	\$1,863,549,000	\$1,725,542,630
Debt Limit (1)	47,847,290	46,408,136	45,088,725	41,638,566
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	717,865	817,167	911,427	1,000,900
Bond Anticipation Note	0	456,000	510,000	562,000
Amount of Debt Subject to Limit	717,865	1,273,167	1,421,427	1,562,900
Legal Debt Margin	<u>\$47,129,425</u>	<u>\$45,134,969</u>	<u>\$43,667,298</u>	<u>\$40,075,666</u>
Legal Debt Margin as a Percentage of the Debt Limit	98.50%	97.26%	96.85%	96.25%
Unvoted Debt Limit (2)	\$19,738,916	\$19,163,254	\$18,635,490	\$17,255,426
Amount of Debt Subject to Limit	717,865	1,273,167	1,421,427	1,562,900
Unvoted Legal Debt Margin	<u>\$19,021,051</u>	<u>\$17,890,087</u>	<u>\$17,214,063</u>	<u>\$15,692,526</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	96.36%	93.36%	92.37%	90.94%

(1) Ohio Bond Law sets a limit calculated as follows:

Three percent of the first \$100,000,000 of the tax valuation

One and one-half percent of the next \$200,000,000 of the tax valuation

Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation.

**Source:** Tuscarawas County Auditor

2015	2014	2013	2012	2011	2010
\$1,691,148,060	\$1,680,667,040	\$1,624,745,330	\$1,616,727,890	\$1,609,952,170	\$1,651,778,660
40,778,702	40,516,676	39,118,633	38,918,197	38,748,804	39,794,467
1,085,829	1,166,445	1,242,968	1,315,605	1,384,553	1,450,000
612,000	659,000	704,000	747,000	788,000	828,000
1,697,829	1,825,445	1,946,968	2,062,605	2,172,553	2,278,000
\$39,080,873	\$38,691,231	\$37,171,665	\$36,855,592	\$36,576,251	\$37,516,467
95.84%	95.49%	95.02%	94.70%	94.39%	94.28%
\$16,911,481	\$16,806,670	\$16,247,453	\$16,167,279	\$16,099,522	\$16,517,787
1,697,829	1,825,445	1,946,968	2,062,605	2,172,553	2,278,000
\$15,213,652	\$14,981,225	\$14,300,485	\$14,104,674	\$13,926,969	\$14,239,787
89.96%	89.14%	88.02%	87.24%	86.51%	86.21%

**Tuscarawas County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2019*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Tuscarawas County</b>			
General Obligation Bonds	\$717,865	100.00 %	\$717,865
<b>Overlapping</b>			
Claymont City School District	1,533,817	100.00	1,533,817
Coshocton County Career Center	128,425	0.47	604
Dover City School District	25,028,270	100.00	25,028,270
Fairless Local School District	9,657,048	1.51	145,821
Indian Valley Local School District	1,254,931	100.00	1,254,931
New Philadelphia City School District	482,000	100.00	482,000
Newcomerstown Exempted Village School District	575,000	78.62	452,065
Ridgewood Local School District	1,995,412	2.26	45,096
Sandy Valley Local School District	8,796,850	14.88	1,308,971
Strasburg-Franklin Local School District	4,275,000	100.00	4,275,000
City of Dover	1,828,483	100.00	1,828,483
City of New Philadelphia	4,495,000	100.00	4,495,000
City of Uhrichsville	1,394,072	100.00	1,394,072
Village of Baltic	1,054,529	68.07	717,818
Village of Bolivar	8,136	100.00	8,136
Village of Dennison	195,557	100.00	195,557
Village of Gnadenhutten	1,489,295	100.00	1,489,295
Village of Midvale	427,177	100.00	427,177
Village of Mineral City	82,810	100.00	82,810
Village of Newcomerstown	515,069	100.00	515,069
Village of Roswell	42,400	100.00	42,400
Village of Tuscarawas	468,248	100.00	468,248
Auburn Township	65,471	100.00	65,471
Bucks Township	153,500	100.00	153,500
Oxford Township	12,562	100.00	12,562
Sugarcreek Township	85,192	100.00	85,192
Union Township	5,701	100.00	5,701
Warren Township	7,105	100.00	7,105
Warwick Township	73,000	100.00	73,000
Delaware Valley Joint Fire District	120,000	100.00	120,000
Tri-County Ambulance District	130,789	100.00	130,789
Tuscarawas County Public Library	2,739,800	100.00	2,739,800
<i>Total Overlapping</i>	<u>69,120,649</u>		<u>49,583,760</u>
<i>Totals</i>	<u>\$69,838,514</u>		<u>\$50,301,625</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

**Source:** Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
*Pledged Revenue Coverage*  
*Sewer*  
*Last Ten Years*

Year	Sewer Operating Revenues (1)	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2019	\$2,385,437	\$2,007,412	\$378,025	\$352,044	\$130,054	0.78
2018	2,275,284	2,188,571	86,713	309,619	111,624	0.21
2017	2,491,620	1,834,655	656,965	304,948	113,482	1.57
2016	2,192,683	1,668,739	523,944	296,015	118,371	1.26
2015	2,331,415	1,530,854	800,561	322,677	128,822	1.77
2014	2,098,783	1,502,746	596,037	288,723	86,856	1.59
2013	1,868,070	1,313,014	555,056	286,287	93,017	1.46
2012	1,557,720	1,133,937	423,783	262,215	101,536	1.17
2011	2,374,622	1,405,632	968,990	1,508,160	56,211	0.62
2010	2,206,260	1,266,215	940,045	210,230	89,085	3.14

(1) Includes other non-operating revenues, except federal and state subsidies.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes Revenue Bonds, OPWC and OWDA loans, and capital leases payable solely from net revenues in the sewer enterprise fund.

**Source:** Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
*Pledged Revenue Coverage*  
*Water*  
*Last Ten Years*

Year	Water Operating Revenues (1)	Water Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2019	\$1,546,507	\$997,416	\$549,091	\$183,306	\$187,276	1.48
2018	1,412,450	822,927	589,523	184,362	189,941	1.57
2017	1,464,627	851,494	613,133	185,445	193,901	1.62
2016	1,424,766	748,413	676,353	187,610	183,856	1.82
2015	1,434,459	1,023,449	411,010	180,898	193,837	1.10
2014	1,356,892	775,014	581,878	124,927	20,928	3.99
2013	1,072,310	1,077,757	(5,447)	102,514	15,241	(0.05)
2012	1,637,544	985,417	652,127	91,883	12,286	6.26
2011	1,197,596	2,045,027	(847,431)	90,153	28,897	(7.12)
2010	711,851	704,454	7,397	88,508	15,604	0.07

(1) Includes other non-operating revenues, except federal and state subsidies.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes Revenue Bonds and OPWC and OWDA loans payable solely from net revenues in the water enterprise fund.

**Source:** Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2019	91,987	\$3,996,522	\$43,447	4.20 %
2018	92,176	3,789,544	41,112	4.80
2017	92,297	3,721,605	40,322	4.70
2016	92,420	3,721,605	40,268	5.20
2015	92,702	3,686,010	39,762	5.40
2014	92,637	3,565,199	38,486	4.80
2013	92,683	3,365,769	36,315	6.20
2012	92,452	3,277,618	35,452	6.30
2011	92,514	3,199,057	34,579	7.50
2010	92,560	2,951,856	31,891	9.50

**Sources:** (1) Tuscarawas County Auditor  
(2) U.S. Department of Commerce - Bureau of Economic Analysis; March 2019 is the latest information available.  
(3) Ohio Department of Job and Family Services - Office of Workforce Development

**Tuscarawas County, Ohio**

*Principal Employers*

*2019 and 2010*

---

---

<u>Employer</u>	<u>Nature of Business</u>
Cleveland Clinic Union Hospital	Health Care
Kimble Companies	Waste Management
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.
Aleris International	Sheet Aluminum
Meteor Sealing Systems, LLC	Automotive Sealing
Park Village Health Care	Nursing Home and Retirement Home
Hennis Care Center, Incorporated	Nursing Home
Dover Chemical Corporation	Chemical Producer
Marlite	Paneling/Doors/Restroom Partitions
Skyline	Modular Home Builder
Gradall Company	Construction Equipment
The Belden Brick Company	Face and Acid Proof Brick
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.
Copley Ohio Newspapers	Newspaper Publishing
Zhongding USA, Incorporated	Rubber Product Manufacturing
Cable Manufacturing and Assembly	Control Cables
Commonwealth Aluminum Concast	Sheet Aluminum
Total	
Total Employment within the County	

**Sources:** Tuscarawas County, City of Dover, City of New Philadelphia and the Ohio Department of Job and Family Services



2019			2010		
Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
1,112	1	2.53 %	865	1	2.02 %
874	2	1.99			
387	3	0.88	250	5	0.59
369	4	0.84			
352	5	0.80			
335	6	0.76			
234	7	0.53			
170	8	0.38	200	9	0.47
145	9	0.33	250	5	0.59
120	10	0.27			
			445	2	1.04
			394	3	0.92
			300	4	0.70
			245	7	0.57
			218	8	0.51
			200	9	0.47
			200	9	0.47
<u>4,098</u>		<u>9.31 %</u>	<u>3,567</u>		<u>8.35 %</u>
<u>44,000</u>			<u>42,700</u>		

**Tuscarawas County, Ohio**  
*County Government Employees by Function/Activity*  
*Last Ten Years*

	2019	2018	2017	2016
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners	7.00	7.00	7.00	7.00
Auditor	19.00	20.00	17.00	17.00
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	15.00	13.00	12.00	14.00
Board of Elections	6.00	12.00	14.00	10.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	7.00	7.00	7.00	7.00
Data Processing	5.00	5.00	5.00	5.00
Certificate of Title Administration	6.25	6.25	6.25	7.00
<b>Judicial</b>				
Common Pleas Court	15.50	15.50	14.75	15.00
Probate Court	4.00	4.00	4.00	5.00
Juvenile Court	18.00	17.00	17.00	15.00
Municipal Court	7.00	7.00	7.00	7.00
County Court	14.00	14.00	12.00	14.00
Clerk of Courts	8.00	8.50	8.50	11.00
Law Library	1.50	2.00	1.50	2.00
<b>Public Safety</b>				
Sheriff	42.50	39.00	36.50	39.00
Jail Operations	41.50	41.50	43.50	42.00
Probation/Community Corrections	11.00	9.00	9.50	11.00
911 Dispatch Center	21.00	18.00	19.00	21.00
Litter Enforcement - Solid Waste Grant	1.50	1.00	1.00	1.50
Homeland Security and Emergency Management	3.00	3.00	3.00	3.00
Coroner	2.00	2.00	2.00	2.00
<b>Public Works</b>				
Engineer	26.50	24.50	25.00	27.00
Map Office	1.00	0.00	0.00	0.00
Sewer District	10.50	10.50	10.50	12.00
Water District	6.50	6.50	6.25	6.00
<b>Health</b>				
Developmental Disabilities Board	59.50	59.50	59.00	62.00
Dog and Kennel	4.00	4.00	4.00	4.00
<b>Human Services</b>				
Income Maintenance	50.00	50.00	50.00	50.00
Children's Services	35.00	34.00	35.00	34.00
Shared Employees	15.00	15.00	10.00	15.00
Veteran Services	9.00	9.00	9.50	10.00
Child Support Enforcement	26.00	26.50	26.00	28.00
<b>Conservation and Recreation</b>				
Parks	1.00	0.00	0.00	0.00
Community and Economic Development	2.00	2.00	2.00	2.00
<b>Total</b>	<b>510.75</b>	<b>502.25</b>	<b>493.75</b>	<b>514.50</b>

**Method:** 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee, as of December 31  
**Sources:** Departmental and County Auditor Payroll records

2015	2014	2013	2012	2011	2010
7.00	6.00	6.00	6.00	6.00	6.00
17.00	25.00	17.50	17.50	20.00	20.00
5.00	5.00	5.00	5.00	5.00	5.00
13.00	13.00	13.00	13.00	15.00	14.00
13.00	13.00	12.50	13.25	14.00	14.00
4.00	4.00	4.00	4.00	4.00	4.00
7.00	7.00	7.00	7.00	7.00	7.00
4.00	5.00	4.00	4.00	4.00	4.00
7.00	10.00	8.75	8.75	10.00	12.00
15.00	16.00	15.25	14.75	16.00	15.00
5.00	6.00	4.00	4.00	7.00	6.00
13.00	17.00	17.50	17.50	18.00	18.00
7.00	7.00	11.50	12.00	8.00	6.00
14.00	15.00	15.50	14.50	16.00	15.00
10.00	11.00	9.00	10.00	16.00	15.00
2.00	2.00	2.00	2.00	2.00	2.00
43.00	40.00	45.25	43.50	37.00	36.00
40.00	41.00	42.00	39.50	42.00	45.00
9.00	8.00	8.00	8.00	7.00	6.00
21.00	20.00	20.00	22.00	20.00	23.00
1.50	1.50	1.50	1.50	1.50	2.00
4.00	3.00	4.00	3.00	3.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
30.00	30.00	31.50	31.50	32.00	37.00
0.00	0.00	0.00	0.00	0.00	0.00
11.00	10.00	10.50	10.00	11.00	12.00
7.00	7.00	9.25	9.50	8.00	7.00
126.00	125.00	115.50	128.50	143.00	134.00
4.00	5.00	3.50	4.50	5.00	4.00
50.00	43.00	41.00	41.00	42.00	46.00
34.00	33.00	30.00	27.00	28.00	31.00
15.00	15.00	15.00	15.00	18.00	20.00
10.00	10.00	10.00	11.00	12.00	11.00
28.00	29.00	28.00	29.50	37.00	39.00
0.00	0.00	0.00	0.00	0.00	0.00
2.00	2.00	2.00	3.00	3.00	3.00
<u>580.50</u>	<u>586.50</u>	<u>571.50</u>	<u>583.25</u>	<u>619.50</u>	<u>625.00</u>

**Tuscarawas County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Ten Years*

	2019	2018	2017	2016
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Number of resolutions	1,104	1,076	1,039	1,219
Number of meetings	93	92	97	101
<b>Auditor</b>				
Number of non-exempt conveyances	1,944	2,046	1,960	1,966
Number of exempt conveyances	2,181	2,044	1,820	1,914
Number of real estate transfers	4,125	4,090	3,780	3,880
Number of personal property returns	0	0	0	0
Number of non-payroll checks issued	23,000	23,186	23,862	24,588
Number of payroll checks issued	436	1,778	2,417	2,935
Number of payroll direct deposits	15,895	14,633	14,024	14,446
Number of licensed dogs	15,455	15,670	15,744	14,757
Number of weights and measures tests conducted	1,856	1,519	2,138	1,571
Number of pre-approved deeds	7,673	6,897	6,867	6,658
Number of recipients receiving homestead exemption (HE-1)	7,224	6,810	6,958	7,135
Number of properties receiving owner-occupancy credit (Real and Manufactured Homes)	24,258	24,206	24,110	24,113
Number of parcels qualified to be on CAUV	7,968	8,043	7,976	7,986
Number of acres qualified to be on CAUV	235,881	242,232	241,111	240,502
Number of parcels exempt from taxes	3,010	4,639	4,532	4,486
Total value of exempt parcels	\$189,658,440	\$186,926,690	\$185,929,180	\$183,244,860
<b>Treasurer</b>				
Number of parcels billed	60,807	60,118	61,325	61,138
Return on portfolio (cash basis)	\$1,369,070	\$899,392	\$530,048	\$295,222
<b>Prosecuting Attorney</b>				
Number of cases - criminal	524	477	343	342
Number of cases - civil stalking	112	100	69	91
Number of cases - domestic violence	99	103	107	122
<b>Board of Elections</b>				
Number of precincts	81	81	81	81
Number of registered voters	54,702	59,228	58,680	58,357
Number of voters last general election	13,896	33,131	16,884	42,154
Percentage of registered voters that voted	25.40%	55.94%	28.77%	72.23%
<b>Recorder</b>				
Number of deeds recorded	3,650	3,570	3,878	3,549
Number of mortgages recorded	3,210	3,123	3,073	3,391
<b>Data Processing</b>				
Number of users served	370	364	351	361
<b>Risk Management</b>				
Number of claims	5	5	22	21
<b>Judicial</b>				
<b>Common Pleas Court - General Division</b>				
Number of civil cases filed	806	954	921	809
Number of criminal cases filed	544	493	333	355
Number of D.R. filings including post-decree	880	804	805	876
<b>Juvenile Court</b>				
Number of delinquencies filed	259	291	294	264
Number of traffic cases	354	428	439	371
Number of neglect/abuse cases	30	28	31	41
Number of unruly cases	74	55	60	88
Number of contributing cases	13	22	13	28
Number of parentage cases	317	324	310	331
Number of tobacco cases	8	2	1	0
Number of juvenile protection orders	0	1	0	0

2015	2014	2013	2012	2011	2010
1,176	1,220	1,178	1,166	1,192	1,234
96	100	99	98	95	101
1,872	1,791	1,836	1,699	1,526	1,576
1,847	1,724	1,852	1,662	1,562	1,525
3,719	3,515	3,688	3,361	3,088	3,101
0	0	0	0	0	16
23,849	22,038	22,504	22,714	24,175	25,947
3,457	4,911	4,862	5,678	6,138	7,461
14,196	14,011	13,023	12,750	12,770	12,223
15,182	15,865	16,615	16,900	16,781	16,159
1,572	1,646	1,605	N/A	N/A	N/A
6,668	6,292	5,891	5,866	N/A	N/A
7,356	7,565	7,705	7,531	7,358	7,425
24,119	24,128	24,126	24,124	23,986	24,402
7,947	7,971	7,929	7,878	7,937	7,947
239,153	239,842	239,340	238,167	239,036	238,086
4,463	4,413	4,412	4,383	4,354	4,321
\$172,554,040	\$171,467,880	\$169,405,960	\$169,699,080	\$169,586,010	\$165,704,940
61,044	61,647	61,546	61,556	63,489	61,567
\$204,030	\$289,720	\$196,079	\$175,838	\$230,596	\$433,904
318	350	276	323	521	518
85	70	84	65	66	92
118	114	131	133	152	172
81	81	81	81	81	81
56,275	58,828	58,077	59,884	58,283	59,920
31,879	24,156	15,821	41,693	29,744	29,875
56.65%	41.06%	27.24%	69.62%	51.03%	49.86%
3,656	3,070	3,487	3,202	2,935	2,783
3,202	2,946	3,604	3,528	2,862	3,213
390	369	408	356	347	309
24	10	11	10	5	4
693	698	846	1,167	1,256	1,341
334	368	299	340	309	323
920	815	786	837	999	1,159
238	267	320	443	443	410
399	403	422	446	394	455
46	38	31	42	54	66
46	67	60	102	108	113
18	24	16	37	35	57
246	263	290	289	350	443
2	2	7	12	5	2
0	0	0	0	0	0

(continued)

**Tuscarawas County, Ohio**  
*Operating Indicators by Function/Activity (continued)*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Probate Court</b>				
Number of estates filed	464	426	433	442
Number of guardianships filed	48	65	61	35
Number of civil cases filed	25	13	39	64
Number of adoptions filed	66	46	87	66
Number of minor settlements filed	5	3	10	12
Number of name changes filed	30	51	36	28
Number of marriage licenses filed	556	575	569	584
<b>Tuscarawas County Court</b>				
Number of civil cases filed	516	525	645	577
Number of criminal cases filed	775	909	732	693
Number of traffic cases filed	2,961	3,337	3,583	3,302
Number of civil cases terminated	532	542	670	550
Number of criminal cases terminated	1,431	990	852	778
Number of traffic cases terminated	3,347	4,240	3,917	3,590
<b>Clerk of Courts</b>				
Number of civil cases filed	806	954	921	866
Number of criminal cases filed	544	493	333	343
Number of court of appeals cases filed	48	42	35	59
Number of domestic cases filed	611	548	553	528
Number of MWCD objections filed	0	0	0	0
Number of motor vehicle titles issued	68,995	70,849	71,295	70,543
<b>County Law Library</b>				
Number of notary packets issued	197	224	223	256
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average daily jail census	117	111	104	107
Prisoners transported	1,838	1,597	1,343	1,401
Number of miles transporting prisoners	64,275	50,597	58,703	60,473
Average days served per prisoner	17	16	16	15
Average daily housing cost	\$82	\$83	\$82	\$80
Average cost per meal served	\$1.10	\$1.11	\$1.04	\$1.14
<b>Enforcement</b>				
Number of incidents reported	3,440	7,461	10,121	7,523
Number of calls responded to	16,900	16,640	16,868	17,201
Number of papers served	2,447	2,113	1,842	1,967
Number of telephone calls	129,495	114,636	52,244	50,024
Court security hours	6,203	6,124	5,721	5,293
Number of sheriff's sales	59	98	136	161
Number of CCW licenses issued	1,904	2,244	1,708	2,566
Number of registered SORN offenders	135	129	138	116
<b>Homeland Security &amp; Emergency Management</b>				
Number of Haz-Mat responses	8	12	6	14
<b>Public Works</b>				
<b>Engineer</b>				
Miles of roads resurfaced	25	30	26.8	24.8
Number of bridges replaced/improved	0	3	2	3
Number of culverts built/replaced/improved	44	71	26	35
<b>Sewer District</b>				
Average daily sewage treated (in million gallons per day)	1,034	1,040	0.83	0.76
Number of tap-ins	9	6	10	9
Number of customers	3,362	3,672	3,686	3,672

2015	2014	2013	2012	2011	2010
482	462	501	465	437	423
63	37	38	58	38	33
26	24	6	11	20	8
55	62	71	66	57	40
5	12	32	4	3	9
30	22	20	31	19	19
616	603	604	600	544	551
589	795	669	544	422	461
779	769	759	840	659	769
4,016	4,069	3,197	3,206	2,577	2,774
616	478	585	535	482	560
1,267	1,198	1,332	1,366	1,096	1,269
3,956	4,316	3,222	3,517	2,805	3,171
785	769	925	1,167	1,322	1,441
324	333	290	330	307	338
68	56	63	72	47	48
533	496	529	554	630	653
0	0	0	0	1	0
66,264	65,659	63,238	60,340	58,880	56,118
210	241	316	265	260	221
99	102	102	96	97	94
1,333	831	827	719	1,243	942
55,822	37,065	30,350	25,323	30,559	27,392
38	31	28	32	42	50
\$82	\$74	\$70	\$77	\$78	\$82
\$1.16	\$1.04	\$1.12	\$1.15	\$1.30	\$1.59
6,977	7,422	7,277	7,518	7,444	7,454
17,071	16,253	17,306	16,260	17,454	17,003
1,868	2,070	2,238	2,509	2,563	3,380
49,075	50,376	50,772	51,224	49,414	48,901
5,022	4,883	4,731	4,233	4,233	4,553
152	199	279	298	268	404
1,645	1,181	1,392	570	388	418
131	125	125	141	111	118
8	11	11	6	10	1
7.8	14.8	11.3	13.0	12.4	18.1
8	2	7	4	7	9
14	38	18	74	45	35
0.83	0.89	0.89	0.77	0.98	0.79
42	32	13	17	10	17
3,907	4,252	4,092	4,070	4,060	4,370

(continued)

**Tuscarawas County, Ohio**  
*Operating Indicators by Function/Activity (continued)*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Water District</b>				
Average daily water treated (in million gallons per day)	0.05	0.49	0.52	0.56
Average daily water billed (in million gallons per day)	0.35	0.36	0.36	0.37
Number of tap-ins	62	8	14	9
Number of customers	2,562	2,516	2,508	2,544
<b>Health</b>				
<b>Developmental Disabilities Board</b>				
<b>Adult Program</b>				
Days of non-vocational attendance (1)	0	0	0	10,731
Individuals served (non-vocational) (1)	0	0	0	96
Other services (adult day, home service)	380	374	362	86
Adults served (all programs)	380	374	362	436
<b>Children's Program</b>				
Days of attendance (0-2 years)	1,444	2,032	2,155	1,400
Days of attendance (3-5 years)	3,467	3,377	3,302	3,372
Days of attendance (6-21 years)	855	1,102	1,583	1,451
Individuals served (children)	184	161	192	176
<b>Transportation (one way trips)</b>				
Children's programs	1,577	3,584	3,268	3,179
Adult programs (1)	0	0	0	15,338
Total individuals served by the DD Board	564	584	661	612
Individuals with Medicaid waivers	317	309	281	241
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Average client count - food stamps	5,347	5,341	5,353	5,485
Average client count - day care	239	280	382	394
Average client count - Medicaid	19,040	12,102	12,370	8,977
Average client count - Ohio Works First	315	245	239	248
Average client count - utility assistance	1	0	0	0
<b>Child Support Enforcement Agency</b>				
Average number of active support orders	6,849	6,659	6,406	7,243
Percentage collected	75.30%	74.23%	73.85%	72.21%
<b>Children's Services</b>				
Average client count - foster care	57	58	62	88
Average client count - adoption	25	15	29	23
<b>Veteran Services</b>				
Number of clients served	19,257	19,079	18,944	18,503
Amount of benefits paid to county residents	\$113,671	\$153,459	\$145,483	\$138,102
<b>Community and Economic Development</b>				
Number of new enterprise zone agreements	0	1	0	2
Number of related infrastructure projects	0	5	4	4
<b>Conservation and Recreation</b>				
<b>Park Department</b>				
<b>Number of new property easements/licenses (direct/partnership)</b>				
	1	N/A	N/A	N/A
Amount of grants received	\$487,000	N/A	N/A	N/A
Amount of donations received	\$10,857	N/A	N/A	N/A
Number of volunteer days held	17	N/A	N/A	N/A
Number of permits approved	7	N/A	N/A	N/A

(1) The Developmental Disabilities Board abolished the adult day program at the workshop and adult transportation services as of October 1, 2016.

N/A - Information not available.

Source: Tuscarawas County



2015	2014	2013	2012	2011	2010
0.71	0.59	0.65	0.70	0.64	0.63
0.38	0.37	0.37	0.40	0.46	0.42
77	58	25	21	7	4
2,479	2,580	2,456	2,436	2,690	2,660
20,731	25,503	28,377	30,346	32,590	32,354
141	163	197	193	208	204
135	26	24	24	25	30
408	526	495	388	385	436
1,174	1,354	1,119	973	1,156	1,020
3,002	3,264	3,384	3,164	3,283	2,767
2,001	2,434	3,283	4,220	4,867	5,074
194	158	178	194	235	173
5,252	5,662	6,899	8,524	12,006	9,946
34,909	37,545	48,466	43,396	49,860	52,946
602	684	673	582	620	609
217	202	171	137	128	119
5,392	5,788	6,227	5,899	6,099	5,750
314	324	343	387	396	737
3,811	2,834	4,727	3,676	3,814	3,650
275	274	315	637	423	331
21	0	0	1	0	0
7,315	7,500	7,555	7,801	8,158	8,318
72.88%	72.59%	72.00%	72.00%	70.81%	68.06%
66	83	105	117	87	86
31	24	32	28	26	19
20,909	18,753	15,727	16,029	15,130	17,043
\$242,999	\$304,536	\$256,535	\$252,473	\$305,249	\$311,708
1	4	4	3	2	2
4	3	4	5	5	5
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

**Tuscarawas County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Ten Years*

	2019	2018	2017	2016
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (square feet)	1,847	1,847	1,847	1,847
Auditor				
Administrative office space (square feet)	4,600	4,600	4,600	4,600
Number of vehicles	3	3	3	3
Treasurer				
Administrative office space (square feet)	2,622	2,622	2,622	2,622
Prosecuting Attorney				
Administrative office space (square feet)	4,074	4,074	4,074	4,074
Board of Elections				
Administrative office space (square feet)	3,842	3,842	3,842	3,842
Electronic poll books	151	151	151	N/A
Recorder				
Administrative office space (square feet)	2,625	2,625	2,625	2,625
Buildings and Grounds				
Number of vehicles	1	1	1	2
Data Processing				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
Judicial				
Common Pleas Court				
Number of court rooms	3	3	3	3
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	1	2	2	2
Number of vehicles	5	5	5	5
Municipal Court				
Number of court rooms	3	3	3	3
County Court				
Number of court rooms	1	1	1	1
Number of vehicles	2	2	2	2
Clerk of Courts				
Administrative office space (square feet)	3,553	3,553	3,553	3,553
Law Library				
Administrative office space (square feet)	520	520	520	520
Information Technology				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
Public Safety				
Sheriff				
Sheriff's Office space (entire building) (square feet)	68,212	68,212	68,212	68,212
Number of patrol vehicles	48	41	37	46
Probation/Community Corrections				
Number of vehicles	5	5	3	3
Homeland Security & Emergency Management				
Number of emergency response vehicles	4	4	4	4

2015	2014	2013	2012	2011	2010
1,847	1,847	1,847	1,847	1,847	1,330
4,600 3	4,600 2	4,600 3	4,600 3	4,600 3	5,636 3
2,622	2,622	2,622	2,622	2,622	1,333
4,074	4,074	4,074	4,074	4,074	3,734
3,842 N/A	3,842 N/A	3,842 N/A	3,842 N/A	3,842 N/A	3,120 N/A
2,625	2,625	2,625	2,625	2,625	2,420
2	2	3	3	3	3
1,369	1,369	1,369	1,369	1,369	1,309
3	3	2	2	2	2
1	1	1	1	1	1
2 6	2 5	1 4	1 4	1 4	1 5
3	3	3	1	1	1
1 1	1 2	1 2	1 1	1 2	1 2
3,553	3,553	3,553	3,553	3,553	3,422
520	520	N/A	N/A	N/A	N/A
1,369	1,369	1,369	1,369	1,369	1,309
68,212 39	68,212 42	68,212 35	68,212 39	68,212 36	68,212 37
1	2	2	2	2	2
3	3	3	1	1	1

(continued)

**Tuscarawas County, Ohio**  
*Capital Asset Statistics by Function/Activity (continued)*  
*Last Ten Years*

	2019	2018	2017	2016
<b>Public Works</b>				
<b>Engineer</b>				
Centerline miles of roads	466	466	466	466
Number of bridges	273	273	273	273
Number of culverts	3,099	3,099	3,099	3,099
Number of traffic signs	2,636	2,636	2,636	2,636
Number of vehicles	59	59	59	61
<b>Sewer District</b>				
Number of treatment facilities	5	5	5	5
Number of pumping stations	23	25	25	25
Miles of sewer lines	84	90	90	77
Number of vehicles	12	12	12	12
<b>Water District</b>				
Number of treatment facilities	3	4	4	4
Miles of water lines	64	66	66	53
Number of vehicles	9	9	9	9
<b>Health</b>				
<b>Developmental Disabilities Board</b>				
Number of facilities	4	4	5	7
Number of buses	0	5	10	12
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	6	1	2	1
<b>Children Services</b>				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	6	5	3	4
<b>Child Support Enforcement Agency</b>				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	0	0	0	0
<b>Veteran Services</b>				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	4	4	4	4
<b>Conservation and Recreation</b>				
<b>Park Department</b>				
Number of vehicles	1	N/A	N/A	N/A
Number of parks	3	N/A	N/A	N/A
Miles of developed trail	9	N/A	N/A	N/A
Number of trailheads (direct/in partnership)	5	N/A	N/A	N/A

N/A - Information not available.

**Source:** Tuscarawas County

2015	2014	2013	2012	2011	2010
466	467	467	467	467	467
273	272	273	273	274	274
3,099	2,100	2,099	3,099	3,292	3,292
2,636	2,636	2,636	2,636	2,636	2,636
57	56	56	56	54	56
5	5	5	5	5	4
25	25	25	25	20	20
77	77	77	76	76	73
13	13	14	16	15	8
4	4	4	4	4	4
53	53	53	53	49	49
10	9	8	8	8	5
7	6	6	6	6	6
17	17	17	16	16	16
11,994	11,994	11,994	11,994	11,994	11,994
0	0	0	0	0	2
12,484	12,484	12,484	12,484	12,484	12,484
4	4	3	4	4	7
1,500	1,500	1,500	1,500	1,500	1,500
0	0	0	1	1	2
2,584	2,584	2,584	2,584	2,584	2,584
1	1	1	1	1	1
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

*(This Page Intentionally Left Blank)*

*(This Page Intentionally Left Blank)*





# OHIO AUDITOR OF STATE KEITH FABER



**TUSCARAWAS 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 9/15/2020**

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

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)