



Dave Yost • Auditor of State

TUSCARAWAS COUNTY

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Dave Yost • Auditor of State

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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 29, 2016, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Also, we noted the December 31, 2014 Business Type Activities net position and the Water Fund net position was restated for an Ohio Public Works Commission (OPWC) grant improperly presented as a loan and an intergovernmental grant receivable that was not a receivable of the County. Our report refers to other auditors who audited the financial statements of the Starlight Enterprises, Inc., as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings that we consider a material weakness. We consider finding 2015-001 to be a material weakness.

743 East State Street, Athens Mall Suite B, Athens, Ohio 45701-2157
Phone: 740-594-3300 or 800-441-1389 Fax: 740-594-2110

www.ohioauditor.gov

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*.

County's Response to Findings

The County's response to the finding identified in our audit is described in the accompanying Schedule of Findings. We did not audit the County's response and, accordingly, we express no opinion on it.

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 communication is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

July 29, 2016



Dave Yost • Auditor of State

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 each of the Tuscarawas County's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the 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, 2015.

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 aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 29, 2016, wherein, we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Also, we noted the December 31, 2014 Business Type Activities net position and Water Fund net position was restated for an Ohio Public Works Commission (OPWC) grant improperly presented as a loan and an intergovernmental grant receivable that was not a receivable of the County. Our report refers to other auditors who audited the financial statements of the Starlight Enterprises, Inc., 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 July 29, 2016. 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

Dave Yost
Auditor of State
Columbus, Ohio

September 6, 2016

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TUSCARAWAS COUNTY
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED DECEMBER 31, 2015**

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through the Ohio Department of Job and Family Services</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1415-11-5434 / G-1617-11-5586		\$365,435
<i>Direct Program from U.S Department of Agriculture, Rural Development:</i>				
Water and Waste Disposal Systems for Rural Communities	10.760	N/A		127,291
Total U.S. Department of Agriculture				<u>492,726</u>
U.S. DEPARTMENT OF DEFENSE				
<i>Passed through the Ohio Department of Natural Resources:</i>				
Payments to States in Lieu of Real Estate Taxes	12.112	N/A		197
Total U.S. Department of Defense				<u>197</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants/State's Program	14.228	B-F-13-1CT-1 B-C-14-1CT-1 B-F-14-1CT-1 B-F-15-1CT-1		3,843 78,830 91,407 978
Total Community Development Block Grants/State's Program				<u>175,058</u>
Home Investment Partnerships Program	14.239	B-C-14-1CT-2		215,907
Total U.S. Department of Housing and Urban Development				<u>390,965</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through the Ohio Department of Public Safety:</i>				
Crime Victims Assistance	16.575	2015-VOCA-10204642 2016-VOCA-20006247		36,804 20,204
Total Crime Victims Assistance Program				<u>57,008</u>
<i>Direct Program:</i>				
Bulletproof Vest Partnership Program	16.607	N/A		1,790
<i>Passed through the Ohio Department of Public Safety:</i>				
Edward Byrne Memorial Justice Assistance Grant	16.738	2012-JG-A01-6802 2013-JG-D01-6960 2014-JG-D01-6960		13,869 73 16,660
Total Edward Byrne Memorial Justice Assistance Grant				<u>30,602</u>
Total U.S. Department of Justice				<u>89,400</u>
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction	20.205	85209 89473 97586		34,894 1,003,061 150,000
Total Highway Planning and Construction				<u>1,187,955</u>
<i>Passed through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster				
State and Community Highway Safety Program	20.600	STEP-2015-79-00-00-00512-00 STEP-2016-79-00-00-00506-00		8,836 483
Total State and Community Highway Safety Program				<u>9,319</u>
National Priority Safety Programs	20.616	IDEP-2015-79-00-00-00423-00 IDEP-2016-79-00-00-00326-00		6,585 2,744
Total National Priority Safety Programs				<u>9,329</u>
Total Highway Safety Cluster				<u>18,648</u>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0429-14-01-00		23,280
Total U.S. Department of Transportation				<u>1,229,883</u>
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Education:</i>				
Special Education Cluster (IDEA):				
Special Education - Grants to States (IDEA, Part B)	84.027	071167-6BSF-2015 071167-6BSF-2016		24,684 10,066
Special Education - Preschool Grants (IDEA Preschool)	84.173	071167-PGS1-2015 071167-PGS1-2016		9,257 9,022
Total Special Education Cluster (IDEA)				<u>53,029</u>
Total U.S. Department of Education				<u>53,029</u>

TUSCARAWAS COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2015
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	N/A		\$54,879
Medical Assistance Program:	93.778	N/A		160,450
<i>Passed through the Ohio Department of Job and Family Services:</i>				
Promoting Safe and Stable Families	93.556	G-1415-11-5434 / G-1617-11-5586		42,715
Temporary Assistance for Needy Families	93.558	G-1415-11-5434 / G-1617-11-5586	\$333,582	2,281,243
Child Support Enforcement	93.563	G-1415-11-5435 / G-1617-11-5587		1,029,017
Child Care and Development Block Grant	93.575	G-1415-11-5434 / G-1617-11-5586		72,050
Community-Based Child Abuse Prevention Grants	93.590	G-1415-11-5434		1,842
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5586		30,999
Foster Care Title IV-E	93.658	G-1415-11-5434 / G-1617-11-5586		1,080,349
Adoption Assistance	93.659	G-1415-11-5434 / G-1617-11-5586		367,649
Social Services Block Grant	93.667	G-1415-11-5434 / G-1617-11-5586		584,032
Chafee Foster Care Independence Program	93.674	G-1415-11-5434		6,048
Medical Assistance Program	93.778	G-1415-11-5434 / G-1617-11-5586		1,610,557
Total U.S. Department of Health and Human Services			<u>333,582</u>	<u>7,321,830</u>
U.S DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Department of Public Safety:</i>				
Hazard Mitigation Grant	97.039	FEMA-DR-4002.15R-OH		228,345
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064 EMW-2015-EP-00034-S01		35,249 <u>38,473</u>
Total Emergency Management Performance Grants				<u>73,722</u>
Total U.S. Department of Homeland Safety				<u>302,067</u>
Total Expenditures of Federal Awards			<u>\$333,582</u>	<u>\$9,880,097</u>

The accompanying notes are an integral part of this Schedule.

TUSCARAWAS COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR PART 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the County under programs of the federal government for the year ended December 31, 2015. 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, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

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

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

NOTE 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 FEDERAL PROGRAMS

During fiscal year 2015, the County made allowable transfers of \$407,434 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 \$2,281,243 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 2015 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,688,677
Transfer to Social Services Block Grant	(407,434)
Total Temporary Assistance for Needy Families	<u>\$ 2,281,243</u>

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TUSCARAWAS COUNTY

**SCHEDULE OF FINDINGS
2 CFR PART 200.515
DECEMBER 31, 2015**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR Part 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list): <ul style="list-style-type: none"> • CFDA #20.205 Highway Planning and Construction • CFDA #93.558 Temporary Assistance for Needy Families • CFDA #93.658 Foster Care Title IV-E 	
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR Part 200.520?	No

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

FINDING NUMBER 2015-001

Material Weakness

The County should maintain an accounting system and accounting records sufficient to enable the County to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets, document compliance with finance-related legal and contractual requirements and prepare financial statements in accordance with generally accepted accounting principles.

As a result of audit procedures performed, errors were noted in the County's financial statements and GAAP conversion that required audit adjustments and reclassifications as follows:

TUSCARAWAS COUNTY

**SCHEDULE OF FINDINGS
2 CFR PART 200.515
DECEMBER 31, 2015
(Continued)**

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

FINDING NUMBER 2015-001 (Continued)

Material Weakness (Continued)

- Governmental Accounting Standards Board (GASB) Statement No. 34, Paragraph 34 requires net position to be reported as restricted when the use of net position is externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments. The County's debt agreements with the United States Department of Agriculture included debt covenants regarding the creation of debt service and debt service reserve funds. The County has properly met the debt covenant requirements by creating separate debt and debt reserve funds that were each reported within both the Sewer and Water Funds. The balance of these funds, less the amounts reported as Accrued Interest Payable for the Sewer and Water Funds were \$60,713 and \$99,129, respectively. However, the balances of these funds were improperly included in Unrestricted Net Position and were not included in the Restricted for Debt Service net position classification.
- The Sewer and Water Funds make interfund payments to a Capital Projects Fund. While the County correctly made payments in 2015, the reduction of interfund payables was incorrectly presented. Interfund Payable in the Water Fund was reduced by \$6,153 more and Interfund Payable in the Sewer Fund was reduced by \$6,153 less than it should have been. This also resulted in Sewer Expense being overstated by \$6,153 and Water Expense being understated by \$6,153 on the Statement of Activities.
- The Statement of Cash Flows and Budgetary Versus Actual Statements for the Sewer and Water Funds did not properly disclose the payment of Interfund Loans/Advances. As a result, the Cash Flows from Noncapital Financing Activities for Interfund Loans in the Statement of Cash Flows was understated by \$21,534 in the Sewer Fund and was understated by \$15,381 in the Water Fund. Advances Out in the Budget versus Actual Statements was understated by the same amounts. Cash flows from Operating Activities – Cash Payments for Goods and Services was overstated by \$21,534 in the Sewer Fund and was overstated by \$15,381 in the Water Fund. Contractual Services in the Budget versus Actual Statements were overstated by the same amounts.
- Intergovernmental Receivable was understated by \$179,706 in the Public Assistance Fund. Additionally, Intergovernmental Payable was overstated by \$261,465 and Unearned Revenue was understated by \$417,962 in the Public Assistance Fund. The County drew funding from the Ohio Department of Job and Family Services (ODJFS) for various grants. ODJFS prepared a report that indicated whether the County was under or overdrawn on grants. The error occurred as the County inaccurately reported net overdraws from Public Assistance grants as a payable. However, overdrawn funds represented Unearned Revenue and not a payable as the grant period had not passed; as a result, the County could still make payments against the amounts received. Because of the various timing requirements, the County should report underdrawn grants as a receivable and overdrawn grants as unearned revenue, when the grant period has not expired.
- Motor Vehicle License and Gas Tax Unavailable Revenue was understated by \$448,800 and Intergovernmental Revenue was overstated by \$448,800 in the modified financial statements as revenue from Intergovernmental Receivables received outside the available period of 30 days was incorrectly reported as revenue.

TUSCARAWAS COUNTY

**SCHEDULE OF FINDINGS
2 CFR PART 200.515
DECEMBER 31, 2015
(Continued)**

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

FINDING NUMBER 2015-001 (Continued)

Material Weakness (Continued)

- Restricted for Enforcement Services and Restricted for Other Purposes were over reported in Other Governmental Funds on the Balance Sheet by \$485,853 and \$231,467, respectively. Restricted for Law Library Resources, Restricted for Court Computerization and Restricted for Court Services were understated in Other Governmental Funds on the Balance Sheet by \$163,898, \$179,700 and \$373,722, respectively.
- Various reporting differences were made to the Budget versus Actual Statements. This occurred as the amounts reported on the financial statements did not correspond with the accounting system amounts, which properly agreed with Board approved appropriations and Budget Commission approved estimated revenue. The following differences were identified for the Water Fund:
 - Original estimated revenue was overstated for Charges for Services, Notes Issued and OPWC Loans by \$1,644,000, \$31,428 and \$506,502, respectively. Original estimated revenue was understated for Federal and State Subsidies, Proceeds from Loans and Proceeds from OWDA Loans by \$1,644,000, \$497,002 and \$40,928, respectively;
 - Final estimated revenue was overstated for Charges for Services, Notes Issued and OPWC Loans by \$1,644,000, \$31,428 and \$528,430, respectively. Final estimated revenue was understated for Federal and State Subsidies, Proceeds from Loans and Proceeds from OWDA Loans by \$1,644,000, \$528,430 and \$31,428, respectively; and
 - Budgetary expenses were understated for Advances Out and Capital Outlay by \$23,937 and \$44,486, respectively. Budgetary expenses were overstated by \$23,937 for Other Expense.

Sound financial reporting is the responsibility of the County Auditor and is essential to ensure the information provided to the readers of the financial statements is complete and accurate. The financial statements have been adjusted accordingly.

To help ensure the financial statements and notes to the financial statements are complete and accurate, the County should adopt policies and procedures to identify and correct errors and omissions.

Official's Response: See Corrective Action Plan.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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TUSCARAWAS COUNTY

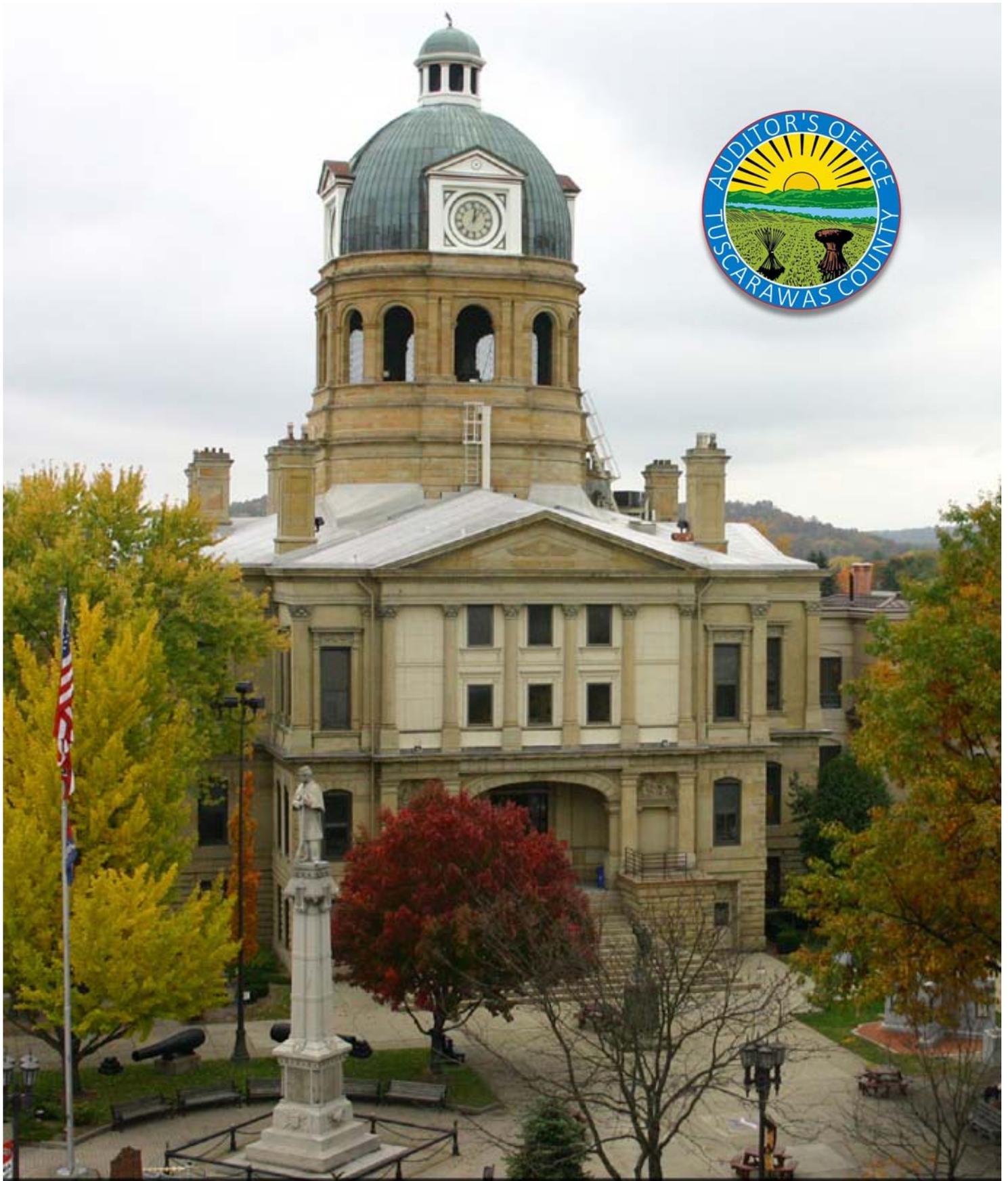
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR PART 200.511(b)
DECEMBER 31, 2015**

Finding Number	Finding Summary	Status	Additional Information
2014-001	Errors in posting of receipts, expenditures, assets, and liabilities.	No	Finding repeated as Finding Number 2015-001 as errors in posting of receipts, expenditures, assets, and liabilities were identified.
2014-002	Office of Management and Budget (OMB) Circular A-133, § 310(b) requires recipients to prepare a Schedule of Federal Awards Expenditures that should include, among other things, providing the total federal awards expended for each individual federal program. Schedule expenditures were overstated by the County.	Partially Corrected	Although federal expenditures were not accurately reflected for a non-major federal program on the Schedule of Expenditures of Federal Awards for 2015, the error was not material to the total federal expenditures.

TUSCARAWAS COUNTY
CORRECTIVE ACTION PLAN
2 CFR PART 200.511(c)
DECEMBER 31, 2016

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2015-001	<p>Tuscarawas County maintains our accounting system on a cash basis throughout the year. The cash basis activity is utilized by County Officials throughout the year. This weakness primarily refers to errors in the GAAP statements and GAAP conversion which is completed for financial reporting following year end.</p> <p>We have always strived for accuracy in financial reporting and utilize the services of a third party, the Auditor of State's Local Government Services division, to assist with the conversion and preparation of GAAP statements. As indicated in the finding, the financial statements have been adjusted to properly reflect these items.</p> <p>The adjustments have been brought to the attention of our GAAP conversion team and will be reviewed more thoroughly in the future.</p>	May 31, 2017	Larry Lindberg, County Auditor

TUSCARAWAS COUNTY, OHIO

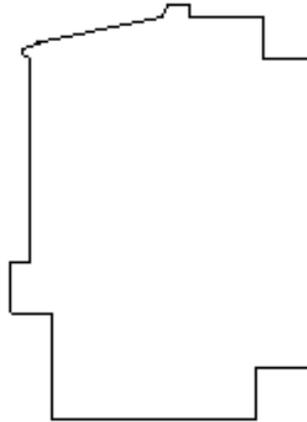


COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2015

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

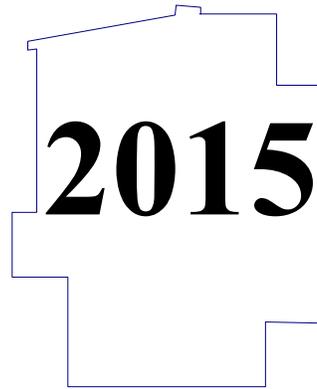
For the Year Ended December 31, 2015



Larry Lindberg
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

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



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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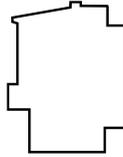
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Auditor's Office

Tuscarawas County

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



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

July 29, 2016

To the Citizens of Tuscarawas County
and to the Board of County Commissioners:
Honorable Chris Abbuhl
Honorable Kerry Metzger
Honorable Belle Everett

We are pleased to present the 2015 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, 2015, 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 39,943 housing units which are 72.1 percent owner occupied. The largest city in Tuscarawas County is New Philadelphia with a total of 17,484 residents. New Philadelphia has 7,909 housing units which are 62.5 percent owner-occupied. The County's second largest city, with 12,899 residents, is Dover, which has 5,578 housing units with 72.7 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,404. Uhrichsville has 2,426 housing units with 55.4 percent owner-occupied. In 2015, the average selling price of a home in Tuscarawas County was \$131,139. The County includes 568 square miles and has a 2015 population estimate of 92,916, of which 71,638 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 comprised 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 East Central Ohio Educational Service Center, the Tuscarawas County Historical Society, the Tuscarawas County Committee on Aging, Incorporated, the Tuscarawas County Agricultural Society, and the New Philadelphia Municipal Court 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. Entities that are included as component units of the County are Starlight Enterprises, Incorporated, and the Economic Development and Finance Alliance.

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 8.7 percent in 2015 in comparison to 2014 receipts. Over the previous 10 years, lodging receipts have increased an average of 6.3 percent per year. 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 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 5th in the State in cattle production, 5th in hay production, and 5th in milk production.

In March Tuscarawas County was named the number two micropolitan region in the United States for economic development and industrial site development by Site Selection magazine. The County earned the ranking by creating 775 jobs and spending \$27 million on new construction for business and industry. It was also noted that in addition to the construction activity, there are 11 companies located in the County that service or supply the oil and gas exploration industry.

In mid-July, Freeport Press, Inc. acquired the 253,500-square foot former Mondi Bags USA building. The facility is located on an 18-acre New Philadelphia site next to a rail line. Founded in 1880, Freeport Press, Inc. is a leader in the production of niche publications and catalogs. Altogether, Freeport Press, Inc. is investing between \$15 million and \$20 million which includes the purchase of the building, a new press, and additional infrastructure.

The northern portion of Tuscarawas County is continuing to grow. Eleet Cryogenics, Inc. in Bolivar opened its new 48,000-square foot storage facility. This is the fourth building for the 20 year old bulk storage refurbishing company. The total investment for this expansion, the third expansion since the company was started in late 1996, was \$4.3 million.

Kent Companies Inc. officially opened its Strasburg facility in September. The Grand Rapids, Michigan based company works in commercial and industrial construction. Being located in the northern part of Tuscarawas County is advantageous due to the close proximity to the Cleveland and Columbus markets, as well as western Pennsylvania and West Virginia.

Superb Industries, located in Sugarcreek, completed a 12,000-square foot expansion in March. Pleasant Valley Trailers, manufacturers of Little Guy Trailers, started the year in a new 63,000-square foot facility. Novogradac & Company announced the construction of a new three story, 37,500-square foot, \$6.5 million office building that can accommodate 200 employees to be located in the north end of Dover. Price Gregory announced in September that Dover would be the headquarters for a major 16-inch diameter pipeline project covering 52 miles from Cadiz to Canton for Marathon Oil. With the announcement of the headquarters came the promise of 400 jobs based at the site.

Tuscarawas County is continuing to see expansion into the growing and evolving health-care industry. Trinity Hospital Twin City located in Dennison finished an 18 month extensive renovation in 2015. Union Hospital located in Dover is in the middle of a new \$17.7 million emergency center project. Union Hospital also announced the construction of the Union Physicians Services Family Medical Center to be located at the north end of Dover. The 22,000-square foot one story building is expected to be completed by late summer of 2016 at a cost of approximately \$4 million.

The residential real estate in Tuscarawas County continues to appreciate. In 2013, the average sale price was \$111,986. In 2014, that average went up to \$114,150, and the 2015 average of \$131,139 is the highest average sales price in history for Tuscarawas County.

New residential construction totaled \$24,859,940 for 2015. Some of the areas that accounted for this growth included the City of New Philadelphia (\$5,023,290), the Township of Sugarcreek (\$3,103,030), the Township of Franklin (\$2,014,060), the Township of Wayne (\$1,504,770), the Township of Dover (\$1,116,743), the Village of Strasburg (\$1,104,800), and the City of Dover (\$1,055,000).

Sales of existing homes in 2015 improved as the economy continues to rebound. The City of New Philadelphia had 340 property transfers with the average sale price of \$133,796, the City of Dover had 243 residential property transfers with the average sale price of \$132,493, and the Uhrichsville/Dennison area had 164 property transfers with an average sale price of \$67,270. The average sale price in southern Tuscarawas County was \$65,050 and in the northern end of the County it was \$141,750. This region appears to have a greater demand than supply. That, coupled with favorable interest rates, should promote a continued strong market.

The state of the economy in the County has undergone some changes over the past decade, but continues to remain strong overall.

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 2015, \$122,250 of casino tax revenues were transferred to capital projects. In addition, Commissioners have 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

During 2015, Benchmark Construction of New Philadelphia was awarded a contract totaling \$213,374 to modernize the elevator in the county courthouse. Benchmark retrofitted and upgraded the "1970s technology" in the elevator.

Benchmark also served as the contractor for renovations to the Tuscarawas County Veterans Services office and security upgrades to the Tuscarawas County Job and Family Services building. Contracts were \$129,983 for the Veterans Services office and \$180,512 for Job and Family Services security enhancements. The Job and Family Services facility project included enclosing the main reception desk in glass with glass doors that will reach to the ceiling. Additional lighting was installed and public restrooms will be moved into the lobby. The Veterans Services office made room to better accommodate growth in its transportation department and create an office for a transportation coordinator. The waiting room was expanded to make additional room for clients.

The Tuscarawas County Metropolitan Sewer District provides water and sewer services in various rural areas of the County. Work continued on the rehabilitation of Wilkshire Hills Tank 1 and replacement of the Dundee Waterline and improvements at the Sandyville Wastewater Treatment Plant. Work also commenced on the replacement of the Kerns Drive waterline.

The County Engineer oversaw approximately 7.8 miles of County Roads being paved and chip sealing of approximately 80 miles of County Roads. Bridge NP-8th DR-520 was replaced with purchased beams by County employees. Also, a complete bridge replacement was completed for MIL-37-60. Construction on an equipment storage building with a vehicle wash bay was completed which aligns vehicle maintenance practices more closely with environmental requirements.

LONG-TERM FINANCIAL PLANNING

A voter-approved local sales tax was approved in May of 2007 for a ten year period. The tax generates one percent of sales tax revenue for general fund operations. The County has one of the lower sales tax rates in the State of Ohio, as only 4 of Ohio's 88 counties have lower rates. When combined with the State's 5.75 percent sales tax, consumers pay sales tax of 6.75 percent on taxable purchases in Tuscarawas County.

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 2015, the county received a 9.4 percent increase from the prior year. Tuscarawas County elected officials are examining their budgets in anticipation of local funding decreases from the State of Ohio.

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 ACKNOWLEDGEMENTS

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, 2014. This was the twenty-ninth 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.

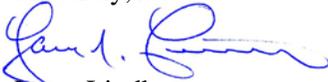
A Certificate of Achievement is valid for a period of one year. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of recognition 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, 2014

Executive Director/CEO

Tuscarawas County, Ohio
Elected Officials
December 31, 2015

Board of Commissioners

Chris Abbuhl
Kerry Metzger
Belle Everett

Engineer

Joseph S. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Jeanne Stephen

Recorder

Lori L. Smith

Coroner

Dr. James G. Hubert

Sheriff

Walt Wilson

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

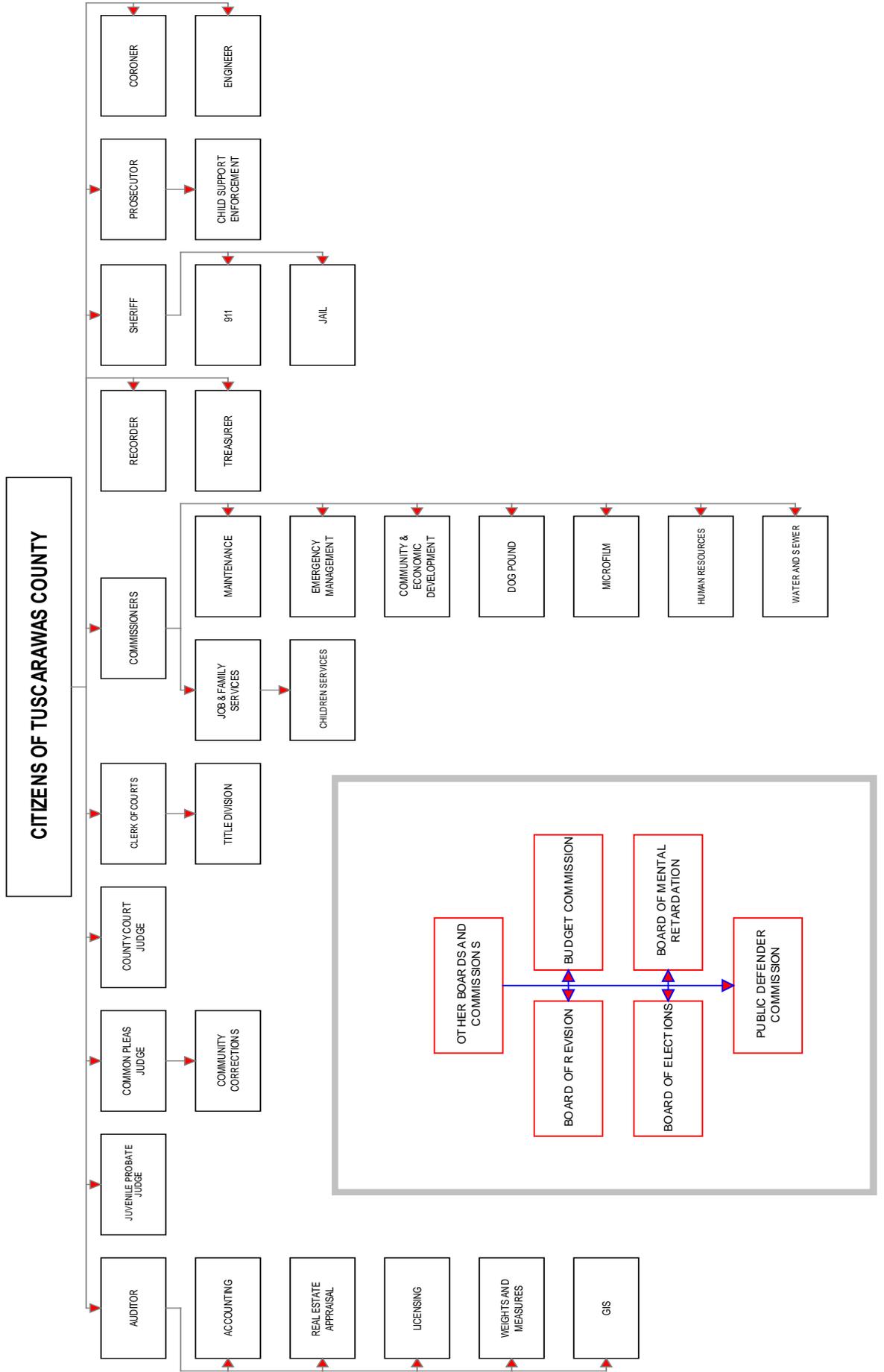
County Court – Southern District

Brad Hillyer

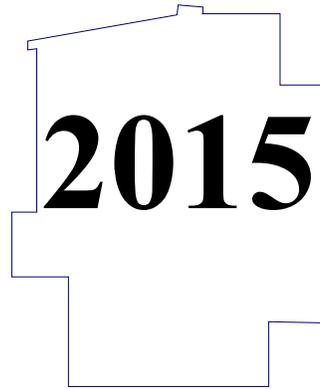
New Philadelphia Municipal Court

Nanette DeGarmo VonAllman

TUSCARAWAS COUNTY GOVERNMENT



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



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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Dave Yost • Auditor of State

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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2015, 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 Starlight Enterprises, Inc., which represent 18 percent, 21 percent, and 38 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. 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 Starlight Enterprises, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio, as of December 31, 2015, 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, and Motor Vehicle License and Gas 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 the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. Also discussed in Note 3 to the financial statements, the December 31, 2014 Business Type Activities net position and Water Fund net position was restated for an Ohio Public Works Commission (OPWC) grant improperly presented as a loan and an intergovernmental grant receivable that was not a receivable 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 Liabilities and Pension Contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2016, 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.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

July 29, 2016

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Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
Unaudited

The discussion and analysis of Tuscarawas County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2015. 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 2015 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2015, by \$124,856,066 (net position). Of this amount, \$5,734,504 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net position is \$5,442,095. The County's total net position increased by \$1,421,652, which represents a 1.15 percent increase from 2014.
- The Statement of Activities reflects permissive sales tax revenue of \$13,199,699, an increase of \$561,826 from the prior year.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$43,943,888, an increase of \$944,076 from the prior year. Of this amount, \$11,239,374 is available for spending (unassigned fund balance) on behalf of its citizens.
- At the end of the current year, unassigned fund balance for the general fund was \$11,820,482, which represents 58.32 percent of total general fund expenditures for 2015.

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.

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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.

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 Units – The County's financial statements include financial data of the Economic Development and Finance Alliance and Starlight Enterprises, Incorporated. These component units are described in the notes to the financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their 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, and the motor vehicle license and gas 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.

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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 self-insurance and workers' compensation operations.

Fiduciary Funds – The County has two types of fiduciary funds, a private purpose trust fund and agency funds. The private purpose trust fund is used to account for monies held in trust for meeting the extra needs of children in foster care. Agency funds are used to account for resources held for the benefit of parties outside of the County. 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. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

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 2015 compared to 2014:

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Assets						
Current and Other Assets	\$65,424,778	\$64,052,029	\$1,438,170	\$1,168,897	\$66,862,948	\$65,220,926
Capital Assets, Net	72,377,167	71,973,115	31,003,656	31,358,101	103,380,823	103,331,216
<i>Total Assets</i>	<u>137,801,945</u>	<u>136,025,144</u>	<u>32,441,826</u>	<u>32,526,998</u>	<u>170,243,771</u>	<u>168,552,142</u>
Deferred Outflows of Resources						
Pension	3,415,353	2,272,610	155,254	105,518	3,570,607	2,378,128
Liabilities						
Current and Other Liabilities	3,357,247	2,552,715	195,487	180,520	3,552,734	2,733,235
Long-Term Liabilities:						
Due Within One Year	1,204,835	1,258,738	507,659	390,232	1,712,494	1,648,970
Due in More than One Year:						
Net Pension Liability	19,189,700	18,621,119	863,962	844,448	20,053,662	19,465,567
Other Amounts	2,694,296	2,747,164	10,528,619	10,862,086	13,222,915	13,609,250
<i>Total Liabilities</i>	<u>26,446,078</u>	<u>25,179,736</u>	<u>12,095,727</u>	<u>12,277,286</u>	<u>38,541,805</u>	<u>37,457,022</u>
Deferred Inflows of Resources						
Property Taxes	10,019,065	9,913,660	0	0	10,019,065	9,913,660
Pension	382,264	125,174	15,178	0	397,442	125,174
<i>Total Deferred Inflows of Resources</i>	<u>\$10,401,329</u>	<u>\$10,038,834</u>	<u>\$15,178</u>	<u>\$0</u>	<u>\$10,416,507</u>	<u>\$10,038,834</u>

(continued)

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Table 1
 Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Net Position						
Net Investment in Capital Assets	\$70,679,081	\$70,145,930	\$20,033,924	\$20,169,617	\$90,713,005	\$90,315,547
Restricted:						
Capital Projects	588,635	2,042,613	0	0	588,635	2,042,613
Debt Service	0	0	159,842	0	159,842	0
Developmental Disabilities Board	16,722,171	16,628,109	0	0	16,722,171	16,628,109
Road and Bridge Repair and Maintenance	5,332,730	4,937,981	0	0	5,332,730	4,937,981
Real Estate Assessment	1,928,248	2,064,350	0	0	1,928,248	2,064,350
Children Services	1,497,286	549,682	0	0	1,497,286	549,682
Other Purposes	1,994,872	2,512,589	0	0	1,994,872	2,512,589
Unclaimed Monies	184,773	193,802	0	0	184,773	193,802
Unrestricted	5,442,095	4,004,128	292,409	185,613	5,734,504	4,189,741
<i>Total Net Position</i>	<u>\$104,369,891</u>	<u>\$103,079,184</u>	<u>\$20,486,175</u>	<u>\$20,355,230</u>	<u>\$124,856,066</u>	<u>\$123,434,414</u>

During 2015, the County adopted GASB Statement 68, “Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27,” which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County’s actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

Under the new standards required by GASB 68, the net pension liability equals the County’s proportionate share of each plan’s collective:

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

GASB notes that pension 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. 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 employee enters the employment exchange with the knowledge that the employer’s promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to

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the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation and other restatements, which are detailed in the notes to the financial statements, also had the effect of restating net position at December 31, 2014, from \$119,552,867 to \$103,079,184 in governmental activities and from \$20,858,260 to \$20,355,230 in business-type activities.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$124,856,066 (\$104,369,891 in governmental activities and \$20,486,175 in business-type activities) as of December 31, 2015. By far, the largest portion of the County's net position 72.65 percent) 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.

An additional portion of the County's net position (4.59 percent) consists of unrestricted assets (\$5,734,504) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (22.76 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental activities net position increased by \$1,290,707 from 2014 to 2015. The increase in governmental net position was due primarily to increased property tax, sales tax, and intergovernmental revenues.

Table 2 shows the changes in net position for 2015 compared to 2014.

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Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program Revenues:						
Charges for Services and Sales	\$7,894,460	\$8,331,216	\$3,583,658	\$3,442,803	\$11,478,118	\$11,774,019
Operating Grants and Contributions	21,597,061	19,544,770	0	0	21,597,061	19,544,770
Capital Grants and Contributions	2,621,232	1,559,053	40,000	342,055	2,661,232	1,901,108
Total Program Revenues	32,112,753	29,435,039	3,623,658	3,784,858	35,736,411	33,219,897
General Revenues:						
Property Taxes	10,366,418	10,099,591	0	0	10,366,418	10,099,591
Sales Taxes	13,199,699	12,637,873	0	0	13,199,699	12,637,873
Intergovernmental	2,988,879	2,551,864	0	0	2,988,879	2,551,864
Gain on Sale of Capital Assets	23,996	0	0	0	23,996	0
Investment Earnings	95,796	113,426	0	0	95,796	113,426
Other	1,677,963	1,525,132	182,216	12,872	1,860,179	1,538,004
Total General Revenues	28,352,751	26,927,886	182,216	12,872	28,534,967	26,940,758
Total Revenues	60,465,504	56,362,925	3,805,874	3,797,730	64,271,378	60,160,655
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive:						
Primary Government	7,178,869	7,409,163	0	0	7,178,869	7,409,163
External Portion	2,180,060	1,436,093	0	0	2,180,060	1,436,093
Intergovernmental	99,565	555,112	0	0	99,565	555,112
Judicial:						
Primary Government	4,695,883	4,598,044	0	0	4,695,883	4,598,044
Intergovernmental	35,113	25,268	0	0	35,113	25,268
Public Safety:						
Primary Government	9,531,163	8,545,840	0	0	9,531,163	8,545,840
Intergovernmental	1,657,617	1,336,950	0	0	1,657,617	1,336,950
Public Works:						
Primary Government	8,039,293	10,310,026	0	0	8,039,293	10,310,026
Intergovernmental	646,776	207,641	0	0	646,776	207,641
Health	9,023,432	9,512,053	0	0	9,023,432	9,512,053
Human Services:						
Primary Government	15,609,685	12,674,273	0	0	15,609,685	12,674,273
Intergovernmental	4,007	6,390	0	0	4,007	6,390
Conservation and Recreation	380,528	273,922	0	0	380,528	273,922
Debt Service:						
Interest and Fiscal Charges	92,806	99,523	0	0	92,806	99,523
Sewer	0	0	2,140,445	2,171,956	2,140,445	2,171,956
Water	0	0	1,534,484	1,198,434	1,534,484	1,198,434
Total Expenses	59,174,797	56,990,298	3,674,929	3,370,390	62,849,726	60,360,688
Increase (Decrease) in Net Position Before Transfers	1,290,707	(627,373)	130,945	427,340	1,421,652	(200,033)
Transfers	0	(73,170)	0	73,170	0	0
Change in Net Position	1,290,707	(700,543)	130,945	500,510	1,421,652	(200,033)
Net Position Beginning of Year - Restated	103,079,184	N/A	20,355,230	N/A	123,434,414	N/A
Net Position End of Year	\$104,369,891	\$103,079,184	\$20,486,175	\$20,355,230	\$124,856,066	\$123,434,414

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Governmental Activities

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$2,389,877 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$2,144,503. Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

Table 3

	Governmental Activities	Business-Type Activities	Total
Total 2015 program expenses under GASB 68	\$59,174,797	\$3,674,929	\$62,849,726
Pension expense under GASB 68	(2,050,393)	(94,110)	(2,144,503)
2015 contractually required contribution	2,367,465	109,154	2,476,619
Adjusted 2015 program expenses	59,491,869	3,689,973	63,181,842
Total 2014 program expenses under GASB 27	56,990,298	3,370,390	60,360,688
Increase in program expenses not related to pension	\$2,501,571	\$319,583	\$2,821,154

Operating grants were the largest program revenue, accounting for \$21,597,061 of total governmental revenues. The major recipients of intergovernmental program revenues were human services, public works, health, and public safety.

The County's direct charges to users of governmental services made up \$7,894,460 of total governmental 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 \$10,366,418 of the \$60,465,504 total revenues for governmental activities. This is a slight increase of \$266,827 from the prior year. This increase is due to increases in assessed values within the County.

The County's sales tax is a major revenue component amounting to \$13,199,699 of total revenues. The 4.44 percent increase from the prior year is also due to an improving economy, which is linked to an increase in consumer spending.

The human services – primary government program accounted for \$15,609,685 of the \$59,174,797 total expenses for governmental activities. 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 higher expenses from 2014 to 2015 of \$2,935,412 due primarily to an increase in contractual services.

The next largest program was public safety – primary government, accounting for \$9,531,163 of total governmental expenses. This program, which includes the operation of the Sheriff's Department, increased from 2014 to 2015 by \$985,323.

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The next largest program was health, accounting for \$9,023,432 of total governmental expenses. This program, which includes the board of developmental disabilities and the dog and kennel money, has decreased from 2014 to 2015 by \$488,621.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, had decreased expenses from 2014 to 2015 by \$230,294.

Program revenues of \$32,112,753 are received and used to fund the expenses of the County. The remaining \$27,062,044 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive – primary government, public safety – primary government, health, judicial – primary government, public works – primary government, and human services – primary government expenses are funded by program revenues.

Business-Type Activities

The net position of business-type activities increased by \$130,945 during 2015. Major revenue sources were charges for services of \$3,583,658.

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.

As of December 31, 2015, the County's governmental funds reported a combined ending fund balance of \$43,943,888, an increase of \$944,076 in comparison with the prior year. \$11,239,374 of this total constitutes unassigned fund balance. The remainder of the fund balance is assigned (\$4,663,892), committed (\$1,622,520), restricted (\$23,178,408), and nonspendable (\$3,239,694).

The general fund is the primary operating fund of the County. At the end of 2015, unassigned fund balance was \$11,820,482 while total fund balance was \$15,314,792. 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 58.32 percent of total general fund expenditures, while total fund balance represents 75.55 percent of that same amount. The fund balance of the County's general fund increased by \$707,734 during 2015. The main factor for this increase is due to the increase in revenues outpacing the increase in expenditures.

The board of developmental disabilities fund had a restricted fund balance of \$15,598,945 and total fund balance of \$16,417,441 at the end of 2015. The total fund balance represents 192.4 percent of total expenditures. The fund balance increased by \$48,008 during 2015.

The public assistance fund had a fund deficit of \$569,118 at the end of 2015. The fund deficit worsened by \$376,613 during 2015, which was due to rising costs in the fund.

The motor vehicle license and gas tax fund had total fund balance of \$3,166,210 at the end of 2015. The total fund balance represents 60.26 percent of the total fund expenditures. The fund balance increased by \$410,409 during 2015.

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

Unrestricted net position of the sewer district fund at December 31, 2015, was \$222,773 and for the water district fund was \$52,367. Total net position for enterprise funds increased by \$148,468.

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 \$22,621,154 and actual revenue collections were \$22,462,409. The majority of this decrease was due to lower than expected charges for services. Actual expenditures were \$1,362,141 less than final budgeted appropriations due to the County spending less on legislative and executive and public safety.

Capital Assets and Debt Administration

Capital Assets – The County’s net investment in capital assets for governmental and business-type activities as of December 31, 2015, was \$90,713,005 (net of accumulated depreciation). 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 events during 2015 included road construction projects, bridge projects, building improvement projects and water and sewer system improvements.

Table 4 shows 2015 balances compared to 2014:

Table 4
 Capital Assets at December 31
 (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
Land	\$1,279,284	\$1,264,954	\$239,341	\$239,341	\$1,518,625	\$1,504,295
Construction in Progress	820,006	120,973	567,348	697,656	1,387,354	818,629
Buildings and Improvements	20,565,227	20,294,204	3,537,604	3,664,943	24,102,831	23,959,147
Machinery and Equipment	2,571,986	2,367,141	2,574,595	2,612,417	5,146,581	4,979,558
Vehicles	1,943,517	1,659,222	212,581	82,023	2,156,098	1,741,245
Infrastructure	45,197,147	46,266,621	0	0	45,197,147	46,266,621
Sewer/Water Lines	0	0	23,872,187	24,061,721	23,872,187	24,061,721
Totals	\$72,377,167	\$71,973,115	\$31,003,656	\$31,358,101	\$103,380,823	\$103,331,216

See Note 11 for additional information on capital assets.

Long-Term Debt – At December 31, 2015, the County had outstanding debt in the form of OWDA and OPWC loans and general obligation USDA bonds and USDA revenue bonds for business-type activities and a County building improvement bond and a courthouse improvement bond anticipation note for governmental activities.

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Table 5 shows 2015 balances compared to 2014:

Table 5
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2015	2014	2015	2014	2015	2014
County Building						
Improvement Bonds	\$1,085,829	\$1,166,445	\$0	\$0	\$1,085,829	\$1,166,445
Courthouse Improvement						
Bond Anticipation Note	612,000	659,000	0	0	612,000	659,000
USDA General						
Obligation Bonds	0	0	362,300	421,400	362,300	421,400
USDA Revenue Bonds	0	0	5,477,899	5,427,208	5,477,899	5,427,208
OPWC Loans Payable	0	0	2,273,489	2,435,022	2,273,489	2,435,022
OWDA Loans Payable	0	0	2,630,044	2,668,854	2,630,044	2,668,854
Totals	<u>\$1,697,829</u>	<u>\$1,825,445</u>	<u>\$10,743,732</u>	<u>\$10,952,484</u>	<u>\$12,441,561</u>	<u>\$12,777,929</u>

In addition to the long term debt, the County's long-term obligations include capital leases, claims payable, net pension liability, and compensated absences. Additional information on the County's long-term debt can be found in Note 15 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 bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2015, the Visitors Bureau collected \$553,534. According to Tourism Economics Research Firm, visitors to Tuscarawas County spent \$397 million and were responsible for funding 3,592 jobs, which is approximately 8 percent of the County's labor force. Travel and Tourism wages in the County total \$69 million.

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, Courthouse Annex, 125 East High Avenue, New Philadelphia, Ohio 44663 or by e-mail at lindberg@co.tuscarawas.oh.us.

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Statement of Net Position
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	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Economic Development and Finance Alliance
Assets					
Equity in Pooled Cash and Cash Equivalents	\$35,480,510	\$1,373,000	\$36,853,510	\$614,676	\$154,966
Cash and Cash Equivalents					
in Segregated Accounts	126,829	75,252	202,081	0	0
With Fiscal Agents	4,147,404	0	4,147,404	0	0
Materials and Supplies Inventory	1,657,919	43,366	1,701,285	0	0
Accrued Interest Receivable	17,728	0	17,728	0	0
Accounts Receivable	191,918	539,094	731,012	43,245	161,368
Internal Balances	595,332	(595,332)	0	0	0
Intergovernmental Receivable	5,585,072	0	5,585,072	0	0
Prepaid Items	1,324,252	2,790	1,327,042	4,438	8,826
Sales Tax Receivable	3,648,694	0	3,648,694	0	0
Property Taxes Receivable	10,572,321	0	10,572,321	0	0
Loans Receivable	2,076,799	0	2,076,799	0	142,450
Net Pension Asset	0	0	0	0	12,218
Nondepreciable Capital Assets	2,099,290	806,689	2,905,979	0	792,609
Depreciable Capital Assets, Net	70,277,877	30,196,967	100,474,844	857,809	5,716,151
<i>Total Assets</i>	<u>137,801,945</u>	<u>32,441,826</u>	<u>170,243,771</u>	<u>1,520,168</u>	<u>6,988,588</u>
Deferred Outflows of Resources					
Pension	3,415,353	155,254	3,570,607	0	74,791
Liabilities					
Accounts Payable	746,883	42,805	789,688	16,470	68,866
Accrued Wages	277,624	11,334	288,958	0	10,251
Contracts Payable	18,362	327	18,689	0	0
Intergovernmental Payable	958,576	57,891	1,016,467	0	33,751
Accrued Interest Payable	7,223	83,130	90,353	0	5,436
Unearned Revenue	417,962	0	417,962	0	65,015
Claims Payable	930,617	0	930,617	0	0
Other Accrued Liabilities	0	0	0	44,703	0
Long-Term Liabilities:					
Due Within One Year	1,204,835	507,659	1,712,494	36,214	152,407
Due In More Than One Year:					
Net Pension Liability (See Note 24)	19,189,700	863,962	20,053,662	0	359,904
Other Amounts	2,694,296	10,528,619	13,222,915	369,489	2,312,232
<i>Total Liabilities</i>	<u>26,446,078</u>	<u>12,095,727</u>	<u>38,541,805</u>	<u>466,876</u>	<u>3,007,862</u>
Deferred Inflows of Resources					
Property Taxes	10,019,065	0	10,019,065	0	0
Pension	382,264	15,178	397,442	0	10,051
<i>Total Deferred Inflows of Resources</i>	<u>10,401,329</u>	<u>15,178</u>	<u>10,416,507</u>	<u>0</u>	<u>10,051</u>
Net Position					
Net Investment in Capital Assets	70,679,081	20,033,924	90,713,005	452,106	4,044,121
Restricted for:					
Capital Projects	588,635	0	588,635	0	0
Debt Service	0	159,842	159,842	0	0
Developmental Disabilities Board	16,722,171	0	16,722,171	0	0
Road and Bridge Repair and Maintenance	5,332,730	0	5,332,730	0	0
Real Estate Assessment	1,928,248	0	1,928,248	0	0
Children Services	1,497,286	0	1,497,286	0	0
Other Purposes	1,994,872	0	1,994,872	0	0
Unclaimed Monies	184,773	0	184,773	0	0
Unrestricted	5,442,095	292,409	5,734,504	601,186	1,345
<i>Total Net Position</i>	<u>\$104,369,891</u>	<u>\$20,486,175</u>	<u>\$124,856,066</u>	<u>\$1,053,292</u>	<u>\$4,045,466</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2015

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$7,178,869	\$2,768,454	\$338,375	\$0
Legislative and Executive - External Portion	2,180,060	2,004,124	0	0
Legislative and Executive - Intergovernmental	99,565	6,775	20	0
Judicial - Primary Government	4,695,883	1,206,190	56,457	0
Judicial - Intergovernmental	35,113	2,389	7	0
Public Safety - Primary Government	9,531,163	692,859	1,286,045	15,770
Public Safety - Intergovernmental	1,657,617	112,799	329	0
Public Works - Primary Government	8,039,293	229,887	5,697,125	2,605,462
Public Works - Intergovernmental	646,776	44,013	128	0
Health	9,023,432	267,371	3,823,107	0
Human Services - Primary Government	15,609,685	498,916	10,395,295	0
Human Services - Intergovernmental	4,007	273	1	0
Conservation and Recreation	380,528	60,410	172	0
Interest and Fiscal Charges	92,806	0	0	0
<i>Total Governmental Activities</i>	<u>59,174,797</u>	<u>7,894,460</u>	<u>21,597,061</u>	<u>2,621,232</u>
Business-Type Activities				
Sewer District	2,140,445	2,163,825	0	0
Water District	1,534,484	1,419,833	0	40,000
<i>Total Business-Type Activities</i>	<u>3,674,929</u>	<u>3,583,658</u>	<u>0</u>	<u>40,000</u>
Total - Primary Government	<u>\$62,849,726</u>	<u>\$11,478,118</u>	<u>\$21,597,061</u>	<u>\$2,661,232</u>
Component Units				
Starlight Enterprises, Inc.	\$1,007,554	\$636,459	\$444,295	\$0
Economic Development and Finance Alliance	1,674,965	1,735,187	0	0
Totals - Component Units	<u>\$2,682,519</u>	<u>\$2,371,646</u>	<u>\$444,295</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

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Assets

Investment Earnings

Other

Total General Revenues

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 Units	
Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Economic Development and Finance Alliance
(\$4,072,040)	\$0	(\$4,072,040)	\$0	\$0
(175,936)	0	(175,936)	0	0
(92,770)	0	(92,770)	0	0
(3,433,236)	0	(3,433,236)	0	0
(32,717)	0	(32,717)	0	0
(7,536,489)	0	(7,536,489)	0	0
(1,544,489)	0	(1,544,489)	0	0
493,181	0	493,181	0	0
(602,635)	0	(602,635)	0	0
(4,932,954)	0	(4,932,954)	0	0
(4,715,474)	0	(4,715,474)	0	0
(3,733)	0	(3,733)	0	0
(319,946)	0	(319,946)	0	0
(92,806)	0	(92,806)	0	0
(27,062,044)	0	(27,062,044)	0	0
0	23,380	23,380	0	0
0	(74,651)	(74,651)	0	0
0	(51,271)	(51,271)	0	0
(27,062,044)	(51,271)	(27,113,315)	0	0
0	0	0	73,200	0
0	0	0	0	60,222
0	0	0	73,200	60,222
4,069,550	0	4,069,550	0	0
4,587,418	0	4,587,418	0	0
991,850	0	991,850	0	0
717,600	0	717,600	0	0
13,199,699	0	13,199,699	0	0
2,988,879	0	2,988,879	0	0
23,996	0	23,996	0	0
95,796	0	95,796	550	6,577
1,677,963	182,216	1,860,179	0	34,968
28,352,751	182,216	28,534,967	550	41,545
1,290,707	130,945	1,421,652	73,750	101,767
103,079,184	20,355,230	123,434,414	979,542	3,943,699
\$104,369,891	\$20,486,175	\$124,856,066	\$1,053,292	\$4,045,466

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2015

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$12,483,557	\$11,636,504	\$98,367	\$1,434,300	\$6,661,105
Cash and Cash Equivalents					
In Segregated Accounts	126,829	0	0	0	0
With Fiscal Agents	0	4,147,404	0	0	0
Materials and Supplies Inventory	187,974	18,433	7,176	1,437,368	6,968
Accrued Interest Receivable	17,728	0	0	0	0
Accounts Receivable	117,878	19,417	2,909	3,485	48,229
Interfund Receivable	272,490	0	63	539	929,706
Intergovernmental Receivable	1,389,821	298,954	179,706	2,680,841	1,035,750
Prepaid Items	452,121	800,063	4,814	2,424	64,830
Sales Taxes Receivable	3,648,694	0	0	0	0
Property Taxes Receivable	4,407,725	4,312,545	0	0	1,852,051
Loans Receivable	410,654	0	0	0	1,666,145
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	184,773	0	0	0	0
Total Assets	\$23,700,244	\$21,233,320	\$293,035	\$5,558,957	\$12,264,784
Liabilities					
Accounts Payable	\$111,416	\$92,402	\$169,072	\$53,780	\$319,448
Accrued Wages	142,819	43,623	48,475	16,024	26,288
Contracts Payable	14,927	1,183	241	0	2,011
Intergovernmental Payable	206,722	51,019	70,147	23,230	152,796
Unearned Revenue	0	0	417,962	0	0
Interfund Payable	452,494	50,799	156,256	24,905	93,492
Total Liabilities	928,378	239,026	862,153	117,939	594,035
Deferred Inflows of Resources					
Property Taxes	4,230,718	4,028,355	0	0	1,759,992
Unavailable Revenue	3,226,356	548,498	0	2,274,808	296,194
Total Deferred Inflows of Resources	7,457,074	4,576,853	0	2,274,808	2,056,186
Fund Balances					
Nonspendable	824,868	818,496	11,990	1,439,792	144,548
Restricted	0	15,598,945	0	1,726,418	5,853,045
Committed	1,621,630	0	0	0	890
Assigned	1,047,812	0	0	0	3,616,080
Unassigned (Deficit)	11,820,482	0	(581,108)	0	0
Total Fund Balance (Deficit)	15,314,792	16,417,441	(569,118)	3,166,210	9,614,563
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$23,700,244	\$21,233,320	\$293,035	\$5,558,957	\$12,264,784

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, 2015*

	Total Governmental Funds Balances	\$43,943,888
Total Governmental Funds	<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
\$32,313,833	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	72,377,167
126,829		
4,147,404		
1,657,919	Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds:	
17,728	Delinquent Property Taxes	548,258
191,918	Sales Taxes	2,449,486
1,202,798	Intergovernmental	3,348,112
5,585,072	Total	6,345,856
1,324,252		
3,648,694	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
10,572,321	General Obligation Bonds	(1,085,829)
2,076,799	Bond Anticipation Notes	(612,000)
184,773	Capital Leases	(257)
\$63,050,340	Compensated Absences	(1,828,681)
	Total	(3,526,767)
\$746,118	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(7,223)
277,229		
18,362	Internal service funds are used by management to charge the costs of insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position.	
503,914	Net Position	1,410,850
417,962	Internal Balance	(17,269)
777,946	Total	1,393,581
2,741,531	The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds	
10,019,065	Deferred Outflows - Pension	3,415,353
6,345,856	Deferred Inflows - Pension	(382,264)
16,364,921	Net Pension Liability	(19,189,700)
3,239,694	Total	(16,156,611)
23,178,408		
1,622,520	<i>Net Position of Governmental Activities</i>	\$104,369,891
4,663,892		
11,239,374		
43,943,888		
\$63,050,340		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Revenues					
Property Taxes	\$4,086,770	\$4,614,517	\$0	\$0	\$1,742,356
Sales Taxes	13,044,905	0	0	0	0
Intergovernmental	3,351,410	3,718,390	6,534,415	5,222,649	8,293,980
Interest	93,763	0	0	1,558	475
Licenses and Permits	6,700	0	0	0	317,260
Fines and Forfeitures	244,057	0	0	56,928	307,806
Rentals	81,939	0	0	0	7,895
Charges for Services	2,834,449	2,908	0	122,957	1,907,437
Contributions and Donations	6,521	0	0	0	22,311
Other	447,211	335,061	12,916	166,079	716,696
<i>Total Revenues</i>	<u>24,197,725</u>	<u>8,670,876</u>	<u>6,547,331</u>	<u>5,570,171</u>	<u>13,316,216</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	5,467,662	0	0	0	1,403,075
Judicial	4,283,491	0	0	0	391,352
Public Safety	7,744,013	0	0	0	1,333,631
Public Works	163,756	0	0	5,254,497	193,837
Health	197,426	8,532,709	0	0	224,798
Human Services	918,817	0	7,125,855	0	7,466,031
Conservation and Recreation	391,198	0	0	0	0
Intergovernmental	1,103,504	0	0	0	1,339,574
Capital Outlay	0	0	0	0	3,695,125
Debt Service:					
Principal Retirement	0	0	0	0	129,099
Interest and Fiscal Charges	0	0	0	0	93,528
<i>Total Expenditures</i>	<u>20,269,867</u>	<u>8,532,709</u>	<u>7,125,855</u>	<u>5,254,497</u>	<u>16,270,050</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,927,858</u>	<u>138,167</u>	<u>(578,524)</u>	<u>315,674</u>	<u>(2,953,834)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	94,735	0
Transfers In	65,560	0	201,911	0	3,253,846
Transfers Out	(3,285,684)	(90,159)	0	0	(145,474)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,220,124)</u>	<u>(90,159)</u>	<u>201,911</u>	<u>94,735</u>	<u>3,108,372</u>
<i>Net Change in Fund Balance</i>	707,734	48,008	(376,613)	410,409	154,538
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>14,607,058</u>	<u>16,369,433</u>	<u>(192,505)</u>	<u>2,755,801</u>	<u>9,460,025</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$15,314,792</u>	<u>\$16,417,441</u>	<u>(\$569,118)</u>	<u>\$3,166,210</u>	<u>\$9,614,563</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, 2015*

	Net Change in Fund Balances - Total Governmental Funds	\$944,076
Total Governmental Funds	Amounts reported for governmental activities in the statement of activities are different because:	
\$10,443,643	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	
13,044,905	Capital Asset Additions	5,818,472
27,120,844	Current Year Depreciation	(5,343,681)
95,796	Total	474,791
323,960	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.	(70,739)
608,791	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
89,834	Delinquent Property Taxes	(77,225)
4,867,751	Sales Taxes	154,794
28,832	Intergovernmental	57,496
1,677,963	Total	135,065
58,302,319	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 governmental funds.	(19,667)
	Repayment of bond, note, and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	129,099
	In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	722
	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	(637,235)
	Internal Balances	17,523
	Total	(619,712)
	Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability.	2,367,465
94,735	Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities	(2,050,393)
94,735	<i>Change in Net Position of Governmental Activities</i>	\$1,290,707
944,076		
42,999,812		
\$43,943,888		

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,535,685	\$3,780,685	\$4,088,177	\$307,492
Sales Taxes	12,951,867	12,951,867	12,951,867	0
Intergovernmental	2,405,418	2,469,418	2,678,116	208,698
Interest	219,916	219,916	204,030	(15,886)
Licenses and Permits	7,100	7,100	6,700	(400)
Fines and Forfeitures	248,000	248,000	245,896	(2,104)
Rentals	85,000	85,000	89,276	4,276
Charges for Services	2,555,174	2,567,474	1,944,364	(623,110)
Contributions and Donations	2,500	2,500	6,521	4,021
Other	256,694	289,194	247,462	(41,732)
<i>Total Revenues</i>	<u>22,267,354</u>	<u>22,621,154</u>	<u>22,462,409</u>	<u>(158,745)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,360,763	5,245,151	4,654,176	590,975
Judicial	4,136,599	4,228,495	4,036,317	192,178
Public Safety	3,526,234	3,647,849	3,417,871	229,978
Public Works	87,733	93,977	90,598	3,379
Health	197,369	205,469	202,952	2,517
Human Services	1,072,079	1,085,099	1,075,365	9,734
Conservation and Recreation	391,991	392,098	392,098	0
Intergovernmental	1,467,200	1,507,200	1,173,820	333,380
<i>Total Expenditures</i>	<u>16,239,968</u>	<u>16,405,338</u>	<u>15,043,197</u>	<u>1,362,141</u>
<i>Excess of Revenues Over Expenditures</i>	<u>6,027,386</u>	<u>6,215,816</u>	<u>7,419,212</u>	<u>1,203,396</u>
Other Financing Sources (Uses)				
Transfers In	307,185	371,185	416,315	45,130
Transfers Out	(8,059,295)	(8,462,427)	(8,467,727)	(5,300)
<i>Total Other Financing Sources (Uses)</i>	<u>(7,752,110)</u>	<u>(8,091,242)</u>	<u>(8,051,412)</u>	<u>39,830</u>
<i>Net Change in Fund Balance</i>	(1,724,724)	(1,875,426)	(632,200)	1,243,226
<i>Fund Balance Beginning of Year</i>	8,197,800	8,197,800	8,197,800	0
Prior Year Encumbrances Appropriated	1,226,175	1,226,175	1,226,175	0
<i>Fund Balance End of Year</i>	<u>\$7,699,251</u>	<u>\$7,548,549</u>	<u>\$8,791,775</u>	<u>\$1,243,226</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property Taxes	\$4,472,889	\$4,472,889	\$4,614,517	\$141,628
Intergovernmental	3,622,689	3,622,689	3,712,860	90,171
Other	833,288	833,288	338,711	(494,577)
<i>Total Revenues</i>	8,928,866	8,928,866	8,666,088	(262,778)
Expenditures				
Current:				
Health	10,521,010	10,719,945	9,051,124	1,668,821
<i>Excess of Revenues Under Expenditures</i>	(1,592,144)	(1,791,079)	(385,036)	1,406,043
Other Financing Sources (Uses)				
Transfers In	45,200	45,200	0	(45,200)
Transfers Out	(195,159)	(195,159)	(90,159)	105,000
<i>Total Other Financing Sources (Uses)</i>	(149,959)	(149,959)	(90,159)	59,800
<i>Net Change in Fund Balance</i>	(1,742,103)	(1,941,038)	(475,195)	1,465,843
<i>Fund Balance Beginning of Year</i>	11,408,927	11,408,927	11,408,927	0
Prior Year Encumbrances Appropriated	474,885	474,885	474,885	0
<i>Fund Balance End of Year</i>	<u>\$10,141,709</u>	<u>\$9,942,774</u>	<u>\$11,408,617</u>	<u>\$1,465,843</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
Public Assistance Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$6,291,566	\$7,119,068	\$6,774,547	(\$344,521)
Other	<u>58,000</u>	<u>58,000</u>	<u>15,041</u>	<u>(42,959)</u>
<i>Total Revenues</i>	6,349,566	7,177,068	6,789,588	(387,480)
Expenditures				
Current:				
Human Services	<u>6,586,305</u>	<u>7,413,807</u>	<u>7,285,020</u>	<u>128,787</u>
<i>Excess of Revenues Under Expenditures</i>	(236,739)	(236,739)	(495,432)	(258,693)
Other Financing Sources				
Transfers In	<u>205,734</u>	<u>205,734</u>	<u>201,911</u>	<u>(3,823)</u>
<i>Net Change in Fund Balance</i>	(31,005)	(31,005)	(293,521)	(262,516)
<i>Fund Deficit Beginning of Year</i>	(151,553)	(151,553)	(151,553)	0
Prior Year Encumbrances Appropriated	<u>182,560</u>	<u>182,560</u>	<u>182,560</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2</u>	<u>\$2</u>	<u>(\$262,514)</u>	<u>(\$262,516)</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$5,214,639	\$5,401,639	\$5,271,938	(\$129,701)
Interest	1,000	1,000	1,287	287
Fines and Forfeitures	65,000	65,000	56,682	(8,318)
Charges for Services	35,361	35,361	132,710	97,349
Other	81,000	81,000	142,037	61,037
<i>Total Revenues</i>	5,397,000	5,584,000	5,604,654	20,654
Expenditures				
Current:				
Public Works	5,958,753	6,816,813	5,811,169	1,005,644
<i>Excess of Revenues Under Expenditures</i>	(561,753)	(1,232,813)	(206,515)	1,026,298
Other Financing Sources				
Sale of Capital Assets	0	0	94,735	94,735
<i>Net Change in Fund Balance</i>	(561,753)	(1,232,813)	(111,780)	1,121,033
<i>Fund Balance Beginning of Year</i>	834,877	834,877	834,877	0
Prior Year Encumbrances Appropriated	584,937	584,937	584,937	0
<i>Fund Balance End of Year</i>	<u>\$858,061</u>	<u>\$187,001</u>	<u>\$1,308,034</u>	<u>\$1,121,033</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2015

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$763,921	\$609,079	\$1,373,000	\$2,981,904
Cash and Cash Equivalents in Segregated Accounts	46,268	28,984	75,252	0
Accounts Receivable	329,926	209,168	539,094	0
Interfund Receivable	0	0	0	187,822
Materials and Supplies Inventory	23,851	19,515	43,366	0
Prepaid Items	2,790	0	2,790	0
<i>Total Current Assets</i>	<u>1,166,756</u>	<u>866,746</u>	<u>2,033,502</u>	<u>3,169,726</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Land and Construction in Progress	765,961	40,728	806,689	0
Depreciable Capital Assets, Net	18,989,656	11,207,311	30,196,967	0
<i>Total Noncurrent Assets</i>	<u>19,755,617</u>	<u>11,248,039</u>	<u>31,003,656</u>	<u>0</u>
<i>Total Assets</i>	<u>20,922,373</u>	<u>12,114,785</u>	<u>33,037,158</u>	<u>3,169,726</u>
Deferred Outflows of Resources				
Pension	77,627	77,627	155,254	0
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	29,135	13,670	42,805	765
Accrued Wages	7,330	4,004	11,334	395
Contracts Payable	0	327	327	0
Intergovernmental Payable	50,131	7,760	57,891	454,662
Compensated Absences Payable	21,463	15,384	36,847	0
Interfund Payable	73,314	45,178	118,492	73
Accrued Interest Payable	24,829	58,301	83,130	0
USDA Revenue Bonds Payable	14,300	65,200	79,500	0
USDA General Obligation Bonds Payable	0	31,100	31,100	0
OPWC Loans Payable	118,451	58,781	177,232	0
OWDA Loans Payable	117,986	53,994	171,980	0
Capital Leases Payable	11,000	0	11,000	0
Claims Payable	0	0	0	985,657
<i>Total Current Liabilities</i>	<u>467,939</u>	<u>353,699</u>	<u>821,638</u>	<u>1,441,552</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	13,403	16,296	29,699	0
Interfund Payable	301,722	192,387	494,109	0
USDA Revenue Bonds Payable	1,154,100	4,244,299	5,398,399	0
USDA General Obligation Bonds Payable	0	331,200	331,200	0
OPWC Loans Payable	1,500,104	596,153	2,096,257	0
OWDA Loans Payable	1,894,184	563,880	2,458,064	0
Capital Leases Payable	215,000	0	215,000	0
Claims Payable	0	0	0	317,324
Net Pension Liability	431,981	431,981	863,962	0
<i>Total Long-Term Liabilities</i>	<u>5,510,494</u>	<u>6,376,196</u>	<u>11,886,690</u>	<u>317,324</u>
<i>Total Liabilities</i>	<u>5,978,433</u>	<u>6,729,895</u>	<u>12,708,328</u>	<u>1,758,876</u>
Deferred Inflows of Resources				
Pension	7,589	7,589	15,178	0
Net Position				
Net Investment in Capital Assets	14,730,492	5,303,432	20,033,924	0
Restricted for Debt Service	60,713	99,129	159,842	0
Unrestricted	222,773	52,367	275,140	1,410,850
<i>Total Net Position</i>	<u>\$15,013,978</u>	<u>\$5,454,928</u>	<u>20,468,906</u>	<u>\$1,410,850</u>

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

	17,269
Net position of business-type activities	\$20,486,175

Tuscarawas County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2015*

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$2,163,825	\$1,419,833	\$3,583,658	\$7,258,873
Other	167,590	14,626	182,216	0
<i>Total Operating Revenues</i>	<u>2,331,415</u>	<u>1,434,459</u>	<u>3,765,874</u>	<u>7,258,873</u>
Operating Expenses				
Personal Services	750,145	434,041	1,184,186	59,180
Materials and Supplies	58,215	90,773	148,988	0
Contractual Services	689,512	496,821	1,186,333	833,414
Claims	0	0	0	6,980,536
Other	32,982	1,814	34,796	22,978
Depreciation	470,721	266,884	737,605	0
<i>Total Operating Expenses</i>	<u>2,001,575</u>	<u>1,290,333</u>	<u>3,291,908</u>	<u>7,896,108</u>
<i>Operating Income (Loss)</i>	<u>329,840</u>	<u>144,126</u>	<u>473,966</u>	<u>(637,235)</u>
Non-Operating Revenues (Expenses)				
Capital Contributions	0	40,000	40,000	0
Interest and Fiscal Charges	(128,531)	(236,967)	(365,498)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(128,531)</u>	<u>(196,967)</u>	<u>(325,498)</u>	<u>0</u>
<i>Change in Net Position</i>	201,309	(52,841)	148,468	(637,235)
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>14,812,669</u>	<u>5,507,769</u>		<u>2,048,085</u>
<i>Net Position End of Year</i>	<u>\$15,013,978</u>	<u>\$5,454,928</u>		<u>\$1,410,850</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 fund is reported with business-type activities.

	(17,523)
Change in net position of business-type activities	\$130,945

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2015

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$2,149,579	\$1,402,044	\$3,551,623	\$0
Cash Received from Transactions With Other Funds	0	0	0	7,259,397
Cash Payments to Employees for Services	(753,854)	(438,307)	(1,192,161)	(57,950)
Cash Payments for Goods and Services	(762,061)	(587,239)	(1,349,300)	(823,963)
Cash Payments for Claims	0	0	0	(6,425,504)
Other Operating Revenues	223,287	14,626	237,913	0
Other Operating Expenses	(32,982)	(25,751)	(58,733)	(22,978)
<i>Net Cash Provided by (Used in) Operating Activities</i>	823,969	365,373	1,189,342	(70,998)
Cash Flows from Noncapital Financing Activities				
Interfund Loans	(21,534)	(15,381)	(36,915)	0
Advances In	0	28,000	28,000	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	(21,534)	12,619	(8,915)	0
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	0	40,000	40,000	0
Purchase of Capital Assets	(254,767)	(128,393)	(383,160)	0
USDA Revenue Bonds Issued	0	127,291	127,291	0
OPWC Loans Issued	0	18,400	18,400	0
OWDA Loans Issued	156,545	41,687	198,232	0
Principal Payments - USDA Revenue Bonds	(13,700)	(62,900)	(76,600)	0
Principal Payments - USDA General Obligation Bonds	0	(59,100)	(59,100)	0
Principal Payments - OPWC Loans	(118,451)	(61,482)	(179,933)	0
Principal Payments - OWDA Loans	(180,526)	(56,516)	(237,042)	0
Principal Payments - Capital Lease	(10,000)	0	(10,000)	0
Interest Payments - USDA Revenue Bonds	(50,239)	(161,714)	(211,953)	0
Interest Payments - USDA General Obligation Bonds	0	(27,462)	(27,462)	0
Interest Payments - OWDA Loans	(63,940)	(18,883)	(82,823)	0
Interest Payments - Capital Leases	(14,643)	0	(14,643)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	(549,721)	(349,072)	(898,793)	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	252,714	28,920	281,634	(70,998)
<i>Cash and Cash Equivalents Beginning of Year</i>	557,475	609,143	1,166,618	3,052,902
<i>Cash and Cash Equivalents End of Year</i>	\$810,189	\$638,063	\$1,448,252	\$2,981,904

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2015

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Funds</u>
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	\$329,840	\$144,126	\$473,966	(\$637,235)
Adjustments:				
Depreciation	470,721	266,884	737,605	0
(Increase) Decrease in Assets:				
Accounts Receivable	(28,061)	(17,789)	(45,850)	524
Interfund Receivable	0	0	0	(11,233)
Materials and Supplies Inventory	3,481	2,848	6,329	0
Prepaid Items	(2,166)	1,063	(1,103)	0
Increase in Deferred Outflows of Resources - Pension	3,944	3,944	7,888	
Increase (Decrease) in Liabilities:				
Accounts Payable	(32,116)	(10,982)	(43,098)	765
Accrued Wages	1,985	1,027	3,012	226
Contracts Payable	0	327	327	0
Intergovernmental Payable	26,953	(844)	26,109	79,870
Compensated Absences Payable	1,754	958	2,712	0
Interfund Payable	59,100	(14,723)	44,377	(28)
Claims Payable	0	0	0	496,113
Net Pension Liability	(7,964)	(7,964)	(15,928)	0
Increase in Deferred Inflows of Resources - Pension	(3,502)	(3,502)	(7,004)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$823,969</u>	<u>\$365,373</u>	<u>\$1,189,342</u>	<u>(\$70,998)</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2015

	Private Purpose Trust	
	James Hindman Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$14,588	\$9,338,932
Cash and Cash Equivalents in Segregated Accounts	0	889,082
Property Taxes Receivable	0	84,807,238
<i>Total Assets</i>	14,588	\$95,035,252
Liabilities		
Intergovernmental Payable	0	\$88,841,061
Undistributed Monies	0	6,194,191
<i>Total Liabilities</i>	0	\$95,035,252
Net Position		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$14,588	

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Changes in Fiduciary Net Position
Private Purpose Trust Fund
For the Year Ended December 31, 2015

	<u>James Hindman Trust</u>
Additions	
Interest	\$581
Deductions	
Materials and Supplies	<u>178</u>
<i>Change in Net Position</i>	403
<i>Net Position Beginning of Year</i>	<u>14,185</u>
<i>Net Position End of Year</i>	<u><u>\$14,588</u></u>

See accompanying notes to the basic financial statements

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Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 comprised 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.

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.

East Central Ohio 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 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 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, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Tuscarawas County Agricultural 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 Agricultural Society. The members of the Society elect the Fair Board, the directors of the Society.

New Philadelphia Municipal 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.

Discretely Presented Component Units The component units' columns in the entity-wide financial statements identify the financial data of the County's component units, Starlight Enterprises, Incorporated, and the Economic Development and Finance Alliance, formerly known as the Tuscarawas County Port Authority. They are reported separately to emphasize that they are legally separate from the County.

Starlight Enterprises, Incorporated (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, under a contractual agreement with the Tuscarawas County Board of Developmental Disabilities (DD), provides sheltered employment for handicapped adults in Tuscarawas County. The Tuscarawas County Board of DD provides the Workshop with their facilities, staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the handicapped adults of Tuscarawas County, the County has determined that it would be misleading to not reflect Starlight Enterprises, Incorporated, as a component unit of Tuscarawas County. Separately issued financial statements can be obtained from Starlight Enterprises, Incorporated, at 400 East High Street, New Philadelphia, Ohio 44663.

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 appointed by the Board of County Commissioners. The Alliance's sole authorized purpose 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 the County. The Alliance is now encouraging industrial development. The Alliance's Board members are appointed by the Tuscarawas County Board of Commissioners. The Alliance is also dependent of the County for financial support and is therefore presented as a component unit of the County. Financial statements can be obtained from Harry A. Eadon Jr., Executive Director, Economic Development and Finance Alliance, 339 Oxford Street, Dover, Ohio 44622.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Tuscarawas County Healthcare Consortium (the Consortium) The Tuscarawas County Healthcare Consortium is statutorily created political subdivision of the State as a regional council of governments. The County appoints the majority of the Consortium's Board of Directors. Because the County appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Consortium. As a result, the Consortium will be 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. Tuscarawas County provides financial support to the Consortium. The Consortium is newly formed and no significant financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column.

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:

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
The Area Office on Aging
Tuscarawas County Tax Incentive Review Council
Stark Regional Community Corrections Center
Ohio Mid-Eastern Governments Association
Mid-Eastern Ohio Regional Council
Tuscarawas County University Branch District
Tuscarawas County Public Library
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 agency funds within Tuscarawas County's financial statements:

Tuscarawas County Soil and Water Conservation District The Soil and Water Conservation District (the District) is created by statute as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation 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 seven member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of Township Trustees and Mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 69 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 eighteen member board of trustees, including six 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 provides services to multi-need youths in Tuscarawas County. Twenty-eight organizations are members of the Council, and the operations are controlled by a board consisting of representatives of the member organizations.

Information in the following notes to the basic financial statements is applicable to the primary government.

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,

Tuscarawas County, Ohio
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For the Year Ended December 31, 2015

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.

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 and the costs of administering a workshop for the developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants, which are restricted to the operations of the school and workshop.

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.

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.

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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.

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 medical benefit self-insurance program for employees of the County and various external districts including townships and municipalities 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 trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are a private purpose trust fund and agency funds. The County's private purpose trust fund is established to account for monies held in trust for meeting the extra needs of children in foster care. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees distributed to the State and other local governments, and to account for funds of the County's District Board of Health, Soil and Water District, County Regional Planning Commission and the Tuscarawas County Family and Children First Council.

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 outflows 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 fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statements of net position. The statement of changes in fund net position presents

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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 use the economic resources measurement focus while agency funds have no measurement focus. The private purpose trust fund is a fiduciary fund; therefore it is reported using the economic resources measurement focus.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. 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.

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, represents 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. The deferred outflows of resources related to pension are explained in Note 24.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, unavailable revenue, and pension. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 operations. These amounts have been recorded as a deferred inflow on both the

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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, and intergovernmental grants. 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 are reported on the government-wide statement of net position (See Note 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 2015, investments were limited to U.S. Treasury securities, federal national mortgage association securities, federal home loan mortgage corporation securities, federal home loan bank securities, and STAR Ohio. Investments are reported at fair value, which is based on quoted market prices.

STAR 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2015.

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 2015 amounted to \$93,763, which includes \$71,562 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.

Contributions of Capital

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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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, 2015, 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 fair market 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. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

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. The County has a policy of not depreciating any capital assets in the year they are acquired. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Building and Improvements	7-50 years
Machinery and Equipment	5-30 years
Vehicles	8 years
Infrastructure	10-65 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.

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Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. 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.

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, compensated absences, and net pension liability 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.

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 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

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(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.

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 Commissioners to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. Amounts assigned for court services and to cover a gap between estimated revenue and appropriations in the 2016 appropriated budget 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 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 funds for providing public assistance to general relief recipients and to pay for their providers of medical assistance, tax collections used to enforce the payment of delinquent taxes, revenue derived from the sale of dog licenses, a County-wide litter control and recycling program, and various law enforcement operations.

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, self-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.

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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.

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.

Budgetary Data

All funds, other than agency funds, are legally required to be budgeted and appropriated. Certain funds are not budgeted since no activity was anticipated and none occurred. Budgetary information for the Community Mental Health Fund and James Hindman Trust are not reported because they are not included in the entity for which the “appropriated budget” is adopted and do not maintain budgetary financial records. 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 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.

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Notes to the Basic Financial Statements
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Pensions

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

Note 3 – Change in Accounting Principle and Restatement of Net Position

Change in Accounting Principle

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date—an Amendment of GASB Statement No. 68.” GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had an effect on net position as reported December 31, 2014, as disclosed below.

Restatement of Net Position

During 2015, it was determined that various capital assets and related depreciation were improperly recorded between the business-type activity funds and needed to be restated. Also, during 2015, it was determined that an Ohio Public Works Commission (OPWC) grant in business-type activities had been improperly reported as loan debt in prior years. Also, during 2015, it was determined that an intergovernmental grant receivable in the business-type funds booked as of December 31, 2014, was not receivable to the County. These restatements and the implementation of the pronouncement above had the following effect on net position as reported at December 31, 2014:

	Governmental Activities	Business-Type Activities
Net Position December 31, 2014	\$119,552,867	\$20,858,260
Adjustments:		
OPWC grant	0	332,900
Intergovernmental Receivable	0	(97,000)
Net Pension Liability	(18,621,119)	(844,448)
Deferred Outflow	6,514	0
Deferred Outflow - Payments Subsequent to Measurement Date	2,266,096	105,518
Deferred Inflows	(125,174)	0
Restated Net Position December 31, 2014	\$103,079,184	\$20,355,230

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	Sewer	Water	Total Enterprise
Net Position December 31, 2014	\$15,245,304	\$5,578,164	\$20,823,468
Adjustments:			
Capital Assets, net of depreciation	(63,170)	63,170	0
OPWC grant	0	332,900	332,900
Intergovernmental Receivable	0	(97,000)	(97,000)
Net Pension Liability	(422,224)	(422,224)	(844,448)
Deferred Outflow - Payments Subsequent to Measurement Date	52,759	52,759	105,518
Restated Net Position December 31, 2014	<u>\$14,812,669</u>	<u>\$5,507,769</u>	\$20,320,438
		Internal Activity	34,792
		Restated Net Position December 31, 2014	<u>\$20,355,230</u>

The County restated for employer contributions subsequent to the measurement date. The County also restated for its proportionate share of the collective deferred inflows/outflows provided by STRS as the collective balances had been determined by STRS for the prior year. The County made no restatement for deferred inflows/outflows of resources related to OPERS as the information needed to generate these restatements was not available.

Note 4 – Accountability

At December 31, 2015, the public assistance special revenue fund had an individual fund deficit in the amount of \$569,118. This deficit is due to adjustments for accrued liabilities. The general fund is liable for the deficit in this fund and provides transfers when cash is required, rather than when accruals occur.

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 Statement 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).
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. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

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5. Budgetary revenues and expenditures of the County 911, jail operations, certificate of title, growth, recorder's special, southern district probation, and joint public defender funds are reclassified to the general fund for GAAP reporting.
6. 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
GAAP Basis	\$707,734	\$48,008	(\$376,613)	\$410,409
Revenue Accruals	(118,890)	37,777	300,803	56,570
Unreported Cash	(175,875)	(42,565)	(58,546)	(22,087)
Beginning Fair Value Adjustment for Investments	(12,310)	0	0	0
Ending Fair Value Adjustment for Investments	25,830	0	0	0
Expenditure Accruals	23,941	(333,093)	143,170	(452,493)
Perspective Differences:				
County 911 Fund	(69,113)	0	0	0
Jail Operations Fund	(389)	0	0	0
Certificate of Title Fund	(110,173)	0	0	0
Growth Fund	14,954	0	0	0
Recorder's Special Fund	(33,391)	0	0	0
Southern District Probation Fund	(2,114)	0	0	0
Joint Public Defender Fund	39,445	0	0	0
Encumbrances	(921,849)	(185,322)	(302,335)	(104,179)
Budget Basis	<u>(\$632,200)</u>	<u>(\$475,195)</u>	<u>(\$293,521)</u>	<u>(\$111,780)</u>

Note 6 – Deposits and Investments

State statutes classify monies held by the County into two categories, active and inactive. 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.

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

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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 has been filed 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 above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above 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;
9. Up to twenty-five percent of the County's average portfolio 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 not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 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 that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;

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11. 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 consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rated commercial paper; and
12. Up to one percent of the County's average portfolio in debt interest 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. 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. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand

At December 31, 2015, the County had \$212,945 in cash on hand, which is reported on the financial statements as part of "equity in pooled cash and cash equivalents".

Cash with Fiscal Agent

At December 31, 2015, the County had \$4,147,404 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 \$15,146,312 and the bank balance was \$16,516,140. Of the bank balance \$3,966,423 was covered by Federal depository insurance and \$12,549,717 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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 and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

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For the Year Ended December 31, 2015

Investments

Investments are reported at fair value. As of December 31, 2015, the County had the following investments:

Investment Type	Maturity in Years			Total Fair Value
	Less than 1	1-3	3-5	
U.S. Treasury Bills	\$9,945,100	\$0	\$0	\$9,945,100
Federal National Mortgage Association Notes	0	0	1,491,240	1,491,240
Federal Home Loan Mortgage Corporation Notes	0	1,492,700	496,800	1,989,500
Federal Home Loan Bank Notes	6,997,830	0	1,000,850	7,998,680
STAR Ohio	10,514,416	0	0	10,514,416
Total	\$27,457,346	\$1,492,700	\$2,988,890	\$31,938,936

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.

Credit Risk The federal national mortgage association notes, federal home loan mortgage corporation notes, and the federal home loan bank notes carry a rating of AA+ by Standard and Poor's and AAA by Moody's. The U.S. Treasury bills 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 The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation at December 31, 2015:

Investment Type	Percentage
U.S. Treasury Bills	31.14 %
Federal National Mortgage Association Notes	4.67
Federal Home Loan Mortgage Corporation Notes	6.23
Federal Home Loan Bank Notes	25.04

Note 7 – Receivables

Receivables at December 31, 2015, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), 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:

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Governmental Activities:	
Motor Vehicle Distribution	\$1,558,478
Gasoline and Excise Taxes	1,098,682
Homestead and Rollback	671,988
Casino Monies	564,985
Child Support Enforcement Agency Grants and Subsidies	526,700
Local Government and Local Government Revenue Assistance	447,534
Children's Services Grants and Subsidies	293,744
Public Assistance Grants and Subsidies	179,706
Miscellaneous	115,218
Human Services Grants and Subsidies	92,301
Law Enforcement Grants and Subsidies	21,901
Developmental Disabilities Grants and Subsidies	13,835
<i>Total Governmental Activities</i>	<u>\$5,585,072</u>

The monies loaned to the Tuscarawas County Agricultural Society (TCAS) for the purchase of a parking lot (\$97,000), \$72,750 of which is due in more than one year; the monies loaned to the Newcomerstown Community Improvement Corporation (\$1,872,443), all of which is due within one year, plus additional monies loaned to the Community Improvement Corporation of Tuscarawas County (\$75,000), all of which is due in more than one year; and the monies loaned to Tremcar (\$32,356), all of which is due within one year, are all 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 agency 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 2015 for real and public utility property taxes represents collections of 2014 taxes.

2015 real property taxes were levied after October 1, 2015, on the assessed value as of January 1, 2015, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2015 real property taxes are collected in and intended to finance 2016.

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. 2015 public utility property taxes which became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 with real property taxes.

Tuscarawas County, Ohio
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For the Year Ended December 31, 2015

The full tax rate for all County operations for the year ended December 31, 2015, was \$8.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2014 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,289,480,220
Commercial/Industrial/Public Utility	304,271,930
Tangible Personal Property:	
Public Utility	<u>97,395,910</u>
Total Property Taxes	<u><u>\$1,691,148,060</u></u>

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 agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2015, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2015 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.

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 2007, a renewal for another ten year period was put on the Primary Ballot and passed; this new period started as of January 1, 2008. 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 State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The Office of Budget and Management then has five days in which to draw a warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2015. 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.

Note 10 – 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 below:

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For the Year Ended December 31, 2015

Fund Balances	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
<u>Nonspendable:</u>						
Inventory	\$187,974	\$18,433	\$7,176	\$1,437,368	\$6,968	\$1,657,919
Prepays	452,121	800,063	4,814	2,424	64,830	1,324,252
Loans Receivable	0	0	0	0	72,750	72,750
Unclaimed Monies	184,773	0	0	0	0	184,773
Total Nonspendable	824,868	818,496	11,990	1,439,792	144,548	3,239,694
<u>Restricted for:</u>						
Developmental Disability Services	0	15,598,945	0	0	0	15,598,945
Auto and Gas	0	0	0	1,726,418	0	1,726,418
Delinquent Real Estate Collection	0	0	0	0	175,479	175,479
Real Estate Assessment	0	0	0	0	1,975,279	1,975,279
Enforcement Services	0	0	0	0	268,605	268,605
Dog and Kennel	0	0	0	0	121,625	121,625
Children's Services	0	0	0	0	1,586,966	1,586,966
Community Development	0	0	0	0	110,341	110,341
Court Construction	0	0	0	0	364,862	364,862
Law Library Resources	0	0	0	0	163,898	163,898
Court Computerization	0	0	0	0	179,700	179,700
Court Services	0	0	0	0	373,722	373,722
Other Purposes	0	0	0	0	532,568	532,568
Total Restricted	0	15,598,945	0	1,726,418	5,853,045	23,178,408
<u>Committed to:</u>						
Drug Task Force	0	0	0	0	790	790
Enterprise Zone	0	0	0	0	100	100
Internal Service	51,327	0	0	0	0	51,327
Growth	1,570,303	0	0	0	0	1,570,303
Total Committed	1,621,630	0	0	0	890	1,622,520
<u>Assigned to:</u>						
Purchases on Order:						
County Administration	838,506	0	0	0	0	838,506
Public Safety	46,569	0	0	0	0	46,569
2016 Appropriations	61,327	0	0	0	0	61,327
Court Services	101,410	0	0	0	0	101,410
Debt Service	0	0	0	0	1	1
Capital Improvements	0	0	0	0	3,616,079	3,616,079
Total Assigned	1,047,812	0	0	0	3,616,080	4,663,892
Unassigned (Deficit)	11,820,482	0	(581,108)	0	0	11,239,374
Total Fund Balances (Deficit)	\$15,314,792	\$16,417,441	(\$569,118)	\$3,166,210	\$9,614,563	\$43,943,888

Stabilization Arrangement In addition to the above 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, 2015, is \$1,008,000.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Note 11 – Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2015, was as follows:

	Balance 12/31/2014	Additions	Deletions	Balance 12/31/2015
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,264,954	\$15,000	(\$670)	\$1,279,284
Construction in Progress	120,973	699,033	0	820,006
Total Capital Assets, not being depreciated:	<u>1,385,927</u>	<u>714,033</u>	<u>(670)</u>	<u>2,099,290</u>
Capital Assets, being depreciated:				
Buildings and Improvements	36,269,298	1,043,242	(8,970)	37,303,570
Machinery and Equipment	4,940,757	610,952	(348,034)	5,203,675
Vehicles	5,511,812	693,257	(351,112)	5,853,957
Infrastructure	114,325,872	2,756,988	0	117,082,860
Total Capital Assets, being depreciated	<u>161,047,739</u>	<u>5,104,439</u>	<u>(708,116)</u>	<u>165,444,062</u>
Less Accumulated Depreciation:				
Buildings and Improvements	(15,975,094)	(766,643)	3,394	(16,738,343)
Machinery and Equipment	(2,573,616)	(356,241)	298,168	(2,631,689)
Vehicles	(3,852,590)	(394,335)	336,485	(3,910,440)
Infrastructure	(68,059,251)	(3,826,462)	0	(71,885,713)
Total Accumulated Depreciation	<u>(90,460,551)</u>	<u>(5,343,681) *</u>	<u>638,047</u>	<u>(95,166,185)</u>
Total Capital Assets being depreciated, Net	<u>70,587,188</u>	<u>(239,242)</u>	<u>(70,069)</u>	<u>70,277,877</u>
Governmental Activities Capital Assets, Net	<u>\$71,973,115</u>	<u>\$474,791</u>	<u>(\$70,739)</u>	<u>\$72,377,167</u>

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$401,129
Judicial	44,879
Public Safety	466,140
Public Works	4,192,363
Health	209,192
Human Services	29,648
Conservation and Recreation	330
Total	<u>\$5,343,681</u>

Capital asset activity for business-type activities for the year ended December 31, 2015, was as follows:

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	Balance 12/31/2014	Additions	Deletions	Balance 12/31/2015
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$239,341	\$0	\$0	\$239,341
Construction in Progress	697,656	181,047	(311,355)	567,348
Total Capital Assets, not being depreciated	936,997	181,047	(311,355)	806,689
Capital Assets, being depreciated:				
Buildings	6,925,464	9,882	0	6,935,346
Machinery and Equipment	3,947,554	0	(53,752)	3,893,802
Vehicles	634,076	172,908	(70,448)	736,536
Sewer/Water Lines	33,522,136	330,678	0	33,852,814
Total Capital Assets, being depreciated	45,029,230	513,468	(124,200)	45,418,498
Less Accumulated Depreciation				
Buildings	(3,260,521)	(137,221)	0	(3,397,742)
Machinery and Equipment	(1,335,137)	(37,822)	53,752	(1,319,207)
Vehicles	(552,053)	(42,350)	70,448	(523,955)
Sewer/Water Lines	(9,460,415)	(520,212)	0	(9,980,627)
Total Accumulated Depreciation	(14,608,126)	(737,605)	124,200	(15,221,531)
Total Capital Assets being depreciated, Net	30,421,104	(224,137)	0	30,196,967
Business-Type Activities Capital Assets, Net	\$31,358,101	(\$43,090)	(\$311,355)	\$31,003,656

Note 12 – 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 \$250,000,000 per occurrence for real and personal property; \$6,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability and Public Official's Liability 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 Lexington Insurance Company 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 blanket Crime policy with Travelers Casualty & Surety Company of America 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.

The County also carries a \$2,000,000 Cyber Liability coverage from Underwriters at Lloyd's, London subject to a \$15,000 deductible.

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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 elected to provide employees' major medical, vision and hospitalization through a self-insured program. The predominant participant is the County. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a major medical plan with a \$200 to \$2,600 single and \$400 to \$5,200 family deductible. A third party administrator, AultCare, located in Canton, Ohio, reviewed all claims which were then paid by the County. The County purchases reinsurance stop-loss coverage on the employees and their eligible dependents covered under the plan. The specific deductible in the plan year is \$200,000 per member. Depending on the level of coverage selected, the County pays coverage into the self-insurance internal service fund for County employees, of between \$763.39 and \$1,591.89 family, and between \$412.22 and \$496.02 individual per employee per month. Premiums are paid by the fund that pays the salary for the employee and are based on historic cost information. Depending on level of coverage selected, employees on the family plan are required to contribute between \$16.64 and \$110.62 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$9.42 and \$27.83 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.

The claims liability of \$930,617, reported in the fund at December 31, 2015, was estimated by the third party administrator and is based on the requirements of GASB 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 claim adjustment expenses. The portion of claims expense that is associated with the County's agency funds is presented as an external portion expense on the statement of activities. Financial information relating to the fund's claims liability in 2014 and 2015 includes:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2014	\$555,154	\$4,297,496	\$4,415,485	\$437,165
2015	437,165	6,483,554	5,990,102	930,617

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 claims payable to intergovernmental payable. Although the County is no longer under the system, the plan involves a window where the County is responsible for the payment of actual claim costs for employees injured within the last ten years. The minimum premium portion of intergovernmental payable is \$205,857 and the actual claim costs are \$58,919. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims of \$826,675 have been accrued as a liability at December 31, 2015, 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, 2015, 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

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claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's intergovernmental and claims liability amounts for 2014 and 2015 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2014	\$523,019	\$362,885	\$141,738	\$744,166
2015	744,166	517,911	435,402	826,675

Note 13 – Capital Leases

During 2011, the County entered into a capital lease with Dollar Leasing for a copier, which will end in 2016. The County also has a capital lease for sewer lines. These leases meet the criteria of a capital lease. Capital assets were capitalized at the present value of the minimum lease payments at the time the leases were entered into.

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities
Asset:		
Machinery and equipment	\$6,657	\$0
Sewer Lines	0	355,000
Less: Accumulated depreciation	(6,490)	(163,300)
Total	\$167	\$191,700

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

	Governmental Activities	Business-Type Activities
2016	\$259	\$25,023
2017	0	24,340
2018	0	24,658
2019	0	23,913
2020	0	25,168
2021-2025	0	122,950
2026-2029	0	98,588
Total Minimum Lease Payment	259	344,640
Less: Amount Representing Interest	(2)	(118,640)
Present Value of Minimum Lease Payments	\$257	\$226,000

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.

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Note 15 – 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
Governmental Activities:			
2010 - County Building Improvement Bonds	5.28 %	\$1,450,000	2025
2005 - Courthouse Improvement Bond Anticipation Note	4.64	1,000,000	2025
Business-Type Activities:			
USDA Revenue Bonds:			
Sewer - 2011 Stone Creek Sanitary Sewer Improvements	4.25	1,220,000	2051
Water - 2011 Water Systems Improvements	3.75	4,930,000	2051
USDA General Obligations Bonds:			
Water - 2011 Water Meter Project	3.38	503,000	2026
OPWC Loans:			
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
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	350,000	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
Water - 1996 Wainwright Water System Phase II	0.00	138,000	2015
Water - 1997 Sandy Township Waterline	0.00	135,955	2016
Water - 1998 Schumacher Hollow Extension	0.00	90,149	2017
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
OWDA Loans:			
Sewer - 2009 Mineral City Sewer Improvements	3.25	2,494,966	2028
Sewer - 2012 East Sparta Upgrade	2.57	65,454	2015
Sewer - 2014 Wilkshire Aerator Replacement	2.94	75,248	2033
Sewer - 2014 Wilkshire Upgrade Planning	3.37	78,755	Not Finalized
Sewer - 2015 Sandyville-East Sparta Upgrade	1.80	199,377	Not Finalized
Water - 1999 Mineral City	2.00	894,485	2023
Water - 2013 Dundee WTP	3.34	87,511	Not Finalized
Water - 2013 Sandyville Water Transmission	3.42	290,000	2033

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

	Balance			Balance		Amounts Due
	12/31/14	Increase	Decrease	12/31/15	In One Year	
Governmental Activities:						
County Building Improvement General Obligation Bonds	\$1,166,445	\$0	(\$80,616)	\$1,085,829	\$84,929	
Courthouse Improvement Bond Anticipation Note	659,000	0	(47,000)	612,000	50,000	
Capital Leases	1,740	0	(1,483)	257	257	
Net Pension Liability:						
OPERS	17,944,519	414,674	0	18,359,193	0	
STRS	676,600	153,907	0	830,507	0	
Total Net Pension Liability	18,621,119	568,581	0	19,189,700	0	
Compensated Absences	1,809,014	1,094,266	(1,074,599)	1,828,681	1,014,609	
Claims	369,703	60,178	(57,517)	372,364	55,040	
<i>Total Governmental Activities</i>	<u>\$22,627,021</u>	<u>\$1,723,025</u>	<u>(\$1,261,215)</u>	<u>\$23,088,831</u>	<u>\$1,204,835</u>	
Business-Type Activities:						
<i>USDA Revenue Bonds:</i>						
Sewer - Stone Creek Sanitary Sewer Improvements	\$1,182,100	\$0	(\$13,700)	\$1,168,400	\$14,300	
Water - Water Systems Improvements	4,245,108	127,291	(62,900)	4,309,499	65,200	
Total USDA Revenue Bonds	<u>5,427,208</u>	<u>127,291</u>	<u>(76,600)</u>	<u>5,477,899</u>	<u>79,500</u>	
<i>USDA General Obligation Bonds:</i>						
Water -Water Meter Project	421,400	0	(59,100)	362,300	31,100	
<i>OPWC Loans:</i>						
Sewer - 1999 Wilkshire Hills Upgrading	68,126	0	(12,386)	55,740	12,386	
Sewer - 2002 Wilkshire Hills Sewer System	59,715	0	(7,464)	52,251	7,464	
Sewer - 2005 Sandyville Pump Station	28,875	0	(2,750)	26,125	2,750	
Sewer - 2005 Mineral City Broadway Street	86,416	0	(7,856)	78,560	7,856	
Sewer - 2006 Power Generator Phase II	108,300	0	(8,331)	99,969	8,331	
Sewer - 2007 Midvale Barnhill	112,226	0	(8,633)	103,593	8,633	
Sewer - 2009 Stone Creek Wastewater System	425,000	0	(25,000)	400,000	25,000	
Sewer - 2011 Wastewater Treatment Plant	306,250	0	(17,500)	288,750	17,500	
Sewer - 2013 Sandyville Pump Station #2	394,943	0	(20,786)	374,157	20,786	
Sewer - 2013 Dover Township Sewer Extension Phase I	147,155	0	(7,745)	139,410	7,745	
Water - 1996 Wainwright Water System Phase II	6,900	0	(6,900)	0	0	
Water - 1997 Sandy Township Waterline	13,595	0	(6,798)	6,797	6,797	
Water - 1998 Schumacher Hollow Extension	13,522	0	(4,507)	9,015	4,507	
Water - 1998 Sandy Township Transmission Line	41,395	0	(9,199)	32,196	9,199	
Water - 2006 Emergency Power Generator Phase I	75,047	0	(6,526)	68,521	6,526	
Water - 2007 Wainwright Water System Improvements	101,957	0	(7,552)	94,405	7,552	
Water - 2013 Dundee Water System Improvements	380,000	0	(20,000)	360,000	20,000	
Water - 2014 Wilkshire Water Storage Repairs	65,600	18,400	0	84,000	4,200	
Total OPWC Loans	<u>2,435,022</u>	<u>18,400</u>	<u>(179,933)</u>	<u>2,273,489</u>	<u>177,232</u>	
<i>OWDA Loans:</i>						
Sewer - 2009 Mineral City Sewer Improvements	1,857,160	0	(115,809)	1,741,351	114,962	
Sewer - 2012 East Sparta Upgrade	45,824	0	(45,824)	0	0	
Sewer - 2014 Wilkshire Aerator Replacement	71,992	0	(3,929)	68,063	3,024	
Sewer - 2014 Wilkshire Upgrade Planning	61,175	6,212	(14,964)	52,423	0	
Sewer - 2015 Sandyville-East Sparta Upgrade	0	150,333	0	150,333	0	
Water - 1999 Mineral City	354,802	0	(38,720)	316,082	39,494	
Water - 2013 Dundee WTP	9,651	41,687	(3,296)	48,042	0	
Water - 2013 Sandyville Water Transmission	268,250	0	(14,500)	253,750	14,500	
Total OWDA Loans	<u>2,668,854</u>	<u>198,232</u>	<u>(237,042)</u>	<u>2,630,044</u>	<u>171,980</u>	
<i>Net Pension Liability - OPERS:</i>						
Sewer	422,224	9,757	0	431,981	0	
Water	422,224	9,757	0	431,981	0	
Net Pension Liability - OPERS	<u>844,448</u>	<u>19,514</u>	<u>0</u>	<u>863,962</u>	<u>0</u>	
Capital Leases Payable	236,000	0	(10,000)	226,000	11,000	
Compensated Absences	63,834	41,153	(38,441)	66,546	36,847	
<i>Total Business-Type Activities</i>	<u>\$12,096,766</u>	<u>\$404,590</u>	<u>(\$601,116)</u>	<u>\$11,900,240</u>	<u>\$507,659</u>	

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During 2010, the County issued \$1,450,000, with a 5.28 percent interest rate, in Recovery Zone Economic Development Bonds (RZEDBs) 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, at 4.64 percent to fund the improvements being made to the Southern District Court in Uhrichsville. Payments are made out of the bond retirement fund and began in 2006 and continue until maturity in 2025.

The capital leases reported in governmental activities are paid from the real estate assessment fund.

The County pays obligations related to employee compensation from the fund benefitting from their service. See Note 24 for additional information related to the net pension liability. 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 fund, and the sewer 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 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 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 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. At December 31, 2015, only \$4,432,999 of the loan has been drawn down with \$4,309,499 outstanding. Due to this, the repayment schedules are not included in the schedule of debt service requirements. The final maturity of the bond is 2051.

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 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 2034. Annual principal and interest payments on these loans are expected to require about 56 percent of net revenues and 19 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$6,688,572. Principal and interest for the current year were \$451,499 and total revenues were \$2,331,415.

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 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 2035. Annual principal and interest payments on these loans are expected to require 91 percent of net revenues and 26 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$5,687,948. Principal and interest for the current year were \$374,735 and total revenues were \$1,434,459.

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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.

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$365,643 for various sewer and water projects. Since these loan payment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County will pay based on estimates. The balance of these loans is as follows:

	Outstanding Balance at 12/31/15	Lines of Credit
OWDA Loans:		
Sewer - 2014 Wilkshire Hills Upgrade Planning	\$52,423	\$78,755
Sewer - 2015 Sandyville-East Sparta Upgrade	150,333	199,377
Water - 2013 Dundee WTP	48,042	87,511
Total Loans not Finalized	\$250,798	\$365,643

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

	Governmental Activities					
	County Building			Courthouse Improvement		
	General Obligation Bond			Bond Anticipation Note		
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$84,929	\$56,225	\$50,000	\$29,344		
2017	89,473	51,682	52,000	26,951		
2018	94,260	46,896	54,000	24,459		
2019	99,302	41,853	57,000	21,872		
2020	104,614	38,540	59,000	19,142		
2021-2025	613,251	92,520	340,000	50,447		
Totals	\$1,085,829	\$327,716	\$612,000	\$172,215		

	Business-Type Activities						
	USDA		USDA		OPWC Loans	OWDA Loans	
	Revenue Bonds		General Obligation Bonds			Principal	Principal
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2016	\$14,300	\$49,657	\$31,100	\$12,228	\$177,232	\$171,980	\$72,521
2017	14,900	49,049	32,100	11,178	170,438	176,628	67,378
2018	15,500	48,416	33,200	10,095	165,928	181,412	62,095
2019	16,200	47,757	34,300	8,974	161,329	186,348	56,666
2020	16,900	47,069	35,500	7,817	150,537	191,435	51,085
2021-2025	95,800	223,954	196,100	20,300	697,951	922,697	167,921
2026-2030	117,900	201,794	0	0	532,221	500,521	36,587
2031-2035	145,300	174,505	0	0	217,853	48,225	2,393
2036-2040	178,800	140,900	0	0	0	0	0
2041-2045	220,300	99,523	0	0	0	0	0
2046-2050	271,200	48,569	0	0	0	0	0
2051	61,300	2,605	0	0	0	0	0
Totals	\$1,168,400	\$1,133,798	\$362,300	\$70,592	\$2,273,489	\$2,379,246	\$516,646

Tuscarawas County, Ohio
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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 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 \$39,080,873 at December 31, 2015.

Conduit Debt In 2014, the County issued variable rate health care facilities refunding and improvement revenue bonds for Union Hospital. The proceeds were used for financing and refinancing the acquisition, construction, renovations, installation and equipping of certain improvements to hospital facilities, including the advance refunding of the 2009 revenue bonds. The lease agreement requires the hospital to lease the project from the County and to make payments on or before each rental payment date as it comes due. The bonds are secured by a pledge or gross receipts of the obligated group and a mortgage lien on certain facilities of the hospital. 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. As of December 31, 2015, \$45,060,000 was outstanding.

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 16 – Internal Activity

Interfund Transfers

Interfund transfers for the year ended December 31, 2015, consisted of the following:

Transfer to	Transfer From			Total
	General	Board of Developmental Disabilities	Other Governmental Funds	
General	\$0	\$0	\$65,560	\$65,560
Public Assistance	201,911	0	0	201,911
Other Governmental Funds	3,083,773	90,159	79,914	3,253,846
Total	<u>\$3,285,684</u>	<u>\$90,159</u>	<u>\$145,474</u>	<u>\$3,521,317</u>

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

Tuscarawas County, Ohio
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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 \$201,911 to the public assistance fund to be used for a mandated share of funding. The general fund transferred \$2,132,275 to the children services fund for foster care services. The general fund transferred \$951,498 to other nonmajor funds to provide for operating expenses and capital outlay. The drug task force fund made transfers to the general fund for personnel.

Interfund Balances

Interfund balances for the year ended December 31, 2015, consisted of the following:

Interfund Payable	Interfund Receivable					Total
	General	Public Assistance Fund	Motor Vehicle License and Gas Tax Fund	Other Governmental Funds	Internal Service Funds	
Governmental Funds:						
General	\$0	\$0	\$0	\$375,973	\$76,521	\$452,494
Board of Developmental Disabilities	0	0	0	0	50,799	50,799
Public Assistance	138,468	0	0	0	17,788	156,256
Motor Vehicle License and Gas Tax	0	0	0	0	24,905	24,905
Other Governmental Funds	79,091	63	539	0	13,799	93,492
Business-Type Funds:						
Sewer District	35,167	0	0	337,409	2,460	375,036
Water District	19,764	0	0	216,324	1,477	237,565
Internal Service Funds	0	0	0	0	73	73
Total	\$272,490	\$63	\$539	\$929,706	\$187,822	\$1,390,620

Interfund balances at December 31, 2015, represent charges for services or reimbursable expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year except for the \$494,109 interfund balance between the capital projects fund and the sewer and water funds for the repayment of new building and vehicle costs which were fronted by the County. This interfund balance will be repaid through monthly payments of \$3,076 over a thirty year period for building costs, and monthly payments of \$1,220 over a 5 year period and \$778 over a 4 year period, respectively, for vehicle costs. The repayments began in 1998 for building costs and 2015 for vehicle costs.

Indirect costs are due to the general fund from the public assistance fund (\$117,655), the sewer district fund (\$32,297), the water district fund (\$19,764), and other nonmajor funds (\$47,684). The workers' compensation internal service fund had an interfund balance with various County funds related to the current worker's compensation premium that is payable.

Note 17 – Contingent Liabilities

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

Tuscarawas County, Ohio
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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 18 – Significant Commitments

Contractual Commitments

As of December 31, 2015, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund:	
Building and Equipment Maintenance and Repairs	\$164,623
Office Contracts	100,399
Utilities	42,396
Program Services	16,528
Computer and Technology Contracts	9,316
Special Revenue Funds:	
Developmental Disabilities Board:	
Program Services	63,703
Computer and Technology Contracts	11,790
Utilities	11,594
Office Contracts	8,922
Building and Equipment Maintenance and Repairs	2,873
Public Assistance:	
Program Services	165,749
Building and Equipment Maintenance	13,558
Motor Vehicle License and Gas Tax:	
Road and Bridge Construction	38,108
Child Support Enforcement Agency:	
Utilities	4,874
Office Contracts	4,542
Real Estate Assessment:	
Appraisal Services	319,913
Computer and Technology Contracts	60,547
Children's Services:	
Program Services	82,223
Dog & Kennel:	
Utilities	3,500
Smart Ohio:	
Program Services	94,748
Sheriff Concealed Handgun License:	
Office Contracts	16,641
Felony Delinquent Care:	
Program Services	7,500

(continued)

Tuscarawas County, Ohio
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Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
County Court Special Projects:	
Office Contracts	\$4,399
Common Pleas Special Projects:	
Computer and Technology Contracts	11,040
Hazardous Mitigation Grant:	
Program Services	66,183
Capital Projects Funds:	
Capital Improvement D.D.S.:	
Building and Equipment Maintenance and Repairs	27,114
Capital Projects:	
Building and Equipment Maintenance and Repairs	36,286
Computer and Technology Contracts	3,536
County Building Improvement:	
Building and Equipment Maintenance and Repairs	145,736
Commissioners Park and Recreation:	
Program Services	29,101
Enterprise Funds:	
Sewer:	
Utilities	49,757
Engineering Services and Project Construction	41,190
Building and Equipment Repairs	22,671
Water Fund:	
Engineering Services and Project Construction	49,694
Building and Equipment Maintenance and Repairs	15,623
Office Contracts	8,543
Utilities	2,798
Internal Service Funds:	
Self Insurance:	
Office Contracts	5,000
Workers' Compensation:	
Office Contracts	12,155

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:

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Governmental Funds:	
General	\$1,042,950
Board of Developmental Disabilities	185,322
Public Assistance	302,335
Motor Vehicle License and Gas Tax	104,179
Other Governmental Funds	<u>2,482,887</u>
Total Governmental	<u><u>\$4,117,673</u></u>
Proprietary Funds:	
Sewer District	\$241,778
Water District	102,795
Internal Service Funds	<u>17,222</u>
Total Proprietary	<u><u>\$361,795</u></u>

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 69 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 2015, the County contributed \$61,200 which represents 81 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 an eighteen member board of trustees, six appointed by the commissioners of Tuscarawas County, four by Carroll County, four by the Ohio Department of Alcohol and Drug Addiction Services and four appointed by the director of the State Department of Mental Health. 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 2015, 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 twenty-eight 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 2015, the County contributed \$10,000 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 2015, 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, Holmes, 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 2015, the County contributed \$1,032,209 to the Center.

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 Gnadenuhnten. 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 2015, \$77,000 was contributed by the County.

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 comprised of one representative appointed by each participating County. The Board has total control over budgeting, personnel and all other financial matters. The Area Office on Aging 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 2015, no monies were received from the County.

Tuscarawas County, Ohio
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For the Year Ended December 31, 2015

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 48 members, consisting of three members appointed by the County Commissioners, eighteen members appointed by municipal corporations, sixteen members appointed by township trustees, one member from the County Auditor's Office and ten members appointed by boards of education located within the County. 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 Council 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 2015.

Stark Regional Community Corrections Center (SRCCC)

SRCCC is a community based corrections facility that provides residents of the facility educational, vocational substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. The Board exercises total control over the operations of the Center 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 2015.

Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten county regional council of governments comprised 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 application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised 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 2015, OMEGA received \$16,396 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 \$666,021 to this organization in 2015. In addition, the County reports cash with fiscal agent in the amount of \$4,147,404 for monies held by the organization. Information can be obtained from 1 Avalon Road, Mount Vernon, Ohio 43050.

Tuscarawas County, Ohio
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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 Tuscarawas County University Branch 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.

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 2015, the County made payments in the amount of \$298,184 to PERC. Financial information may be obtained from Arthur J. Gallagher Risk Management Services, Incorporated, 2 Summit Park Drive, Suite 235, Independence, Ohio 44131.

Note 23 – Related Party Transactions

During 2015, the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to the Workshop. Starlight Enterprise, Incorporated, a discretely presented component unit of the County, reported \$288,557 for such contributions. Starlight Enterprise, Incorporated, recorded support and revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitation services provided directly to Workshop clients by the County were estimated to be \$1,753,121.

Note 24 – Defined Benefit Pension Plans

Net Pension Liability

The net pension liability reported on the statement of net position represents a liability to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions 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 is a present obligation because it was created as a result of employment exchanges that already have occurred.

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

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

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

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

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

Tuscarawas County, Ohio
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	State and Local	Law Enforcement
2015 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	* %
2015 Actual Contribution Rates		
Employer:		
Pension	12.0 %	16.1 %
Post-employment Health Care Benefits	2.0	2.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

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

This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate, which is set by OPERS' Board with no statutory maximum rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$2,428,714 for 2015. Of this amount, \$384,950 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – 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 Web site at www.strsoh.org.

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five year of service on August 1, 2026.

Tuscarawas County, Ohio
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The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 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, 11 percent of the 12 percent member rate goes to the DC Plan and 1 percent goes 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 services. 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.

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2015, the employer rate was 14 percent and the member rate was 12 percent of covered payroll. The statutory employer rate for fiscal year 2016 and subsequent years is 14 percent. The statutory member contribution rate increased to 13 percent on July 1, 2015, and will increase to 14 percent on July 1, 2016. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$47,905 for 2015. Of this amount, \$1,386 is reported as an intergovernmental payable.

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

The net pension liability for OPERS was measured as of December 31, 2014, and the net pension liability for STRS was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

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	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability			
Prior Measurement Date	0.15938120%	0.00278168%	
Proportion of the Net Pension Liability			
Current Measurement Date	<u>0.15938120%</u>	<u>0.00300505%</u>	
Change in Proportionate Share	<u>0.00000000%</u>	<u>0.00022337%</u>	
Proportionate Share of the Net			
Pension Liability	\$19,223,155	\$830,507	\$20,053,662
Pension Expense	\$2,093,965	\$50,538	\$2,144,503

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$1,025,689	\$37,861	\$1,063,550
Change in Proportionate Share	0	51,088	51,088
County contributions subsequent to the measurement date	<u>2,428,716</u>	<u>27,253</u>	<u>2,455,969</u>
Total Deferred Outflows of Resources	<u>\$3,454,405</u>	<u>\$116,202</u>	<u>\$3,570,607</u>
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	<u>\$337,713</u>	<u>\$59,729</u>	<u>\$397,442</u>

\$2,455,969 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2016	\$100,600	\$7,305	\$107,905
2017	100,600	7,305	107,905
2018	230,353	7,305	237,658
2019	<u>256,423</u>	<u>7,305</u>	<u>263,728</u>
Total	<u>\$687,976</u>	<u>\$29,220</u>	<u>\$717,196</u>

Tuscarawas County, Ohio
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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 in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were 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.

The most recent experience study was completed for the five year period ended December 31, 2010.

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.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

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 below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	100.00 %	5.28 %

Discount Rate The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. 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 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 8 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 (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$35,365,094	\$19,223,155	\$5,627,750

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	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.

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.

Tuscarawas County, Ohio
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Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

STRS' investment consultant develops best estimates 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	10 Year Expected Nominal Rate of Return *
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	100.00 %	

* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.5 percent.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

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 7.75 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 (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$1,153,638	\$830,507	\$557,253

Note 25 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional 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 two cost-sharing, multiple-employer defined benefit postemployment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the traditional pension and the combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced below for additional information.

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, 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.

OPERS maintains three health care trusts. The two cost-sharing, multiple employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees determines the portion of the employer contributions rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0 percent during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0 percent for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the

Tuscarawas County, Ohio
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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 to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5 percent.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2015, 2014, and 2013 was \$393,789, \$422,565, and \$867,394, respectively. For 2015, 86.34 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio 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 Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal years ended June 30, 2014 and 2013, one percent of covered payroll was allocated to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2015, 2014 and 2013 were \$0, \$3,009 and \$3,502, respectively. The full amount has been contributed for 2015, 2014 and 2013.

Note 26 – Subsequent Event

The Economic Development and Finance Alliance and Tremcar USA, Incorporated, had a joint promissory note with the County. The balance was \$32,356 at December 31, 2015. This amount was reported as a loan receivable by the County. The Alliance did not report any related payables due to the County as Tremcar USA, Incorporated, was first liable and made all payments. The loan was completely paid by the end of May 2016.

Note 27 – Starlight Enterprises, Incorporated

Nature of Operations 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. Substantially all of the Workshop's accounts receivable balances are from clients primarily in East Central Ohio.

Method of Accounting The Workshop prepares its financial statements on the accrual basis of accounting.

Tuscarawas County, Ohio
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Fund Accounting In order to ensure observance of limitations and restrictions placed on the use of the resources available to the Workshop, the accounts of the Workshop are maintained in accordance with the principles of “fund accounting.” This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified.

Accounts Receivable The Workshop uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2015. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

Inventory Inventories, which consist of raw materials and products produced by the Workshop, are stated at the lower of cost or market determined on the first-in, first-out (FIFO) basis.

Property and Equipment Property and equipment are carried at cost. Depreciation is provided over the estimated useful lives of the related assets. Maintenance and repairs are charged to operations when incurred. Renewals and betterments of a nature considered to materially extend the useful lives of the assets are capitalized. When assets are retired or otherwise disposed of, the assets and related allowances for depreciation are eliminated from the accounts, and any resulting gain or loss is reflected in income. Depreciation for financial reporting is based on the following policies:

<u>Description</u>	<u>Useful Lives</u>	<u>Method</u>
Storage Building	10-15 years	Straight Line
Equipment	5-7 years	Straight Line
Vehicles	5 years	Straight Line
Residential Property	27.5 years	Straight Line

Donations All donations received are considered to be available for unrestricted use unless specifically restricted by donor.

Tax Status As a non-profit organization under Section 501(C)(3) of the Internal Revenue Code, the organization is exempt from Federal and Ohio income taxes. Therefore, no provision has been made for Federal or Ohio income taxes in the accompanying financial statements.

Cash Equivalents For the purposes of the statements of cash flows, the Workshop considers all highly liquid debt instruments purchased with a maturity date of three months or less to be cash equivalents.

Use of Estimates The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising Costs The Workshop expenses the production costs of advertising the first time the advertising takes place.

Donated Services The wages of certain staff personnel working at the organization are paid by the Tuscarawas County Board Developmental Disabilities. The total wages of \$267,456 are reflected in the Workshop’s financial statements as revenue and an administrative expense. The building from which the Workshop conducts its operations is donated by the same entity rent free. No amounts have been recorded in the financial statements to reflect the value of this contribution.

Compensated Absences Employees of the Workshop are entitled to paid vacation and paid sick days, depending on job classification, length of service, and other factors. However, these benefits must be used during the year earned or they are forfeited on the employees’ anniversary. Therefore, the Workshop’s policy is to recognize the cost of compensated absences when actually paid.

Tuscarawas County, Ohio
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Deposits with Off Balance Sheet Risk As of December 31, 2015, the Workshop had a bank balance of \$614,676. Of this bank balance, \$580,355 was covered by federal depository insurance and \$34,321 was uncollateralized.

Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2015 was as follows:

	Balance 1/1/2015	Additions	Deletions	Balance 12/31/2015
Capital Assets, being depreciated				
Buildings and Improvements	\$929,310	\$210,727	\$0	\$1,140,037
Vehicles	101,791	133,000	0	234,791
Equipment	163,425	0	0	163,425
Total Capital Assets being depreciated	<u>1,194,526</u>	<u>343,727</u>	<u>0</u>	<u>1,538,253</u>
Less Accumulated Depreciation				
Buildings and Improvements	(337,059)	(51,757)	0	(388,816)
Vehicles	(97,304)	(1,606)	0	(98,910)
Equipment	(190,733)	(1,985)	0	(192,718)
Total Accumulated Depreciation	<u>(625,096)</u>	<u>(55,348)</u>	<u>0</u>	<u>(680,444)</u>
Capital Assets, Net	<u>\$569,430</u>	<u>\$288,379</u>	<u>\$0</u>	<u>\$857,809</u>

Notes Payable

A summary of the note transactions for the year ended December 31, 2015, follows:

	Outstanding 1/1/2015	Additions	Reductions	Outstanding 12/31/2015
Tuscarawas County Board of Developmental Disabilities	\$101,885	\$0	(\$13,974)	\$87,911
Ohio Board of Developmental Disabilities	\$43,420	0	(4,005)	39,415
Huntington Bank - 5.91-7.35%	52,164	0	(7,694)	44,470
First Federal Bank - 4.24-7.375%	77,446	159,724	(3,263)	233,907
Total	<u>\$274,915</u>	<u>\$159,724</u>	<u>(\$28,936)</u>	<u>\$405,703</u>

The loan from Tuscarawas County will have a portion of the principal forgiven annually; therefore, no corresponding receivable has been established for the primary government.

Principal requirements to retire outstanding notes at December 31, 2015, are as follows:

	Workshop
2016	\$36,214
2017	32,794
2018	28,974
2019	29,553
2020	30,144
Thereafter	<u>248,024</u>
	<u>\$405,703</u>

Tuscarawas County, Ohio
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Residential Housing Fund

The Workshop entered into an agreement with the Tuscarawas County Board of Developmental Disabilities during 2009 under which the Board transferred a residential rental property to the Workshop. The residence is rented to handicapped individuals as part of a residential housing program. The residence was acquired with grant money received by the County from the State of Ohio. The property was transferred to the Workshop subject to a mortgage held by the County for \$152,304. Per the agreement, the Board will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 1993, the Workshop acquired three additional properties. The purchase of these properties was subsidized with grant money from the State totaling \$71,883 received through the Tuscarawas County Board of Developmental Disabilities. Per a mortgage agreement with the Workshop, the Board will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement. One of the three properties was sold October 30, 2008 in accordance with the agreement.

During 1995, the Workshop acquired a new property subsidized with grant money from the State totaling \$30,000 received through the Tuscarawas County Board of Developmental Disabilities. Per a mortgage agreement with the Workshop, the Board will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 1997, the Workshop acquired a new property subsidized with grant money from the State totaling \$26,250 received through the Tuscarawas County Board of Developmental Disabilities. Per a mortgage agreement with the Workshop, the Board will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 2002, the Workshop acquired a new property subsidized with grant money from the State totaling \$57,308 received through the Tuscarawas County Board of Developmental Disabilities. Per the agreement, the Board will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 2010, the Workshop repaired existing properties subsidized with grant money from the Ohio Department of Developmental Disabilities totaling \$28,800. Per the agreement, the Department will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 2011, the Workshop repaired existing properties subsidized with grant money from the Ohio Department of Developmental Disabilities totaling \$31,272. Per the agreement, the Department will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

Risk Management The Workshop 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. The Workshop carries commercial insurance to cover all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

Related Party Transactions The Workshop had transactions with other component units of Tuscarawas County. As of December 31, 2015, the Workshop had accounts receivable from related party component units of \$13,946. The Workshop had accounts payable to related party component units of \$5,750 for the year ended December 31, 2015.

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Accounting For Uncertainty In Income Tax Positions Effective January 1, 2009, generally accepted accounting principles require the Workshop to evaluate the level of uncertainty related to whether tax positions taken will be sustained upon examination. Any positions taken that do not meet the more-likely-than-not threshold must be quantified and recorded as a liability for unrecognized tax benefits in the accompanying balance sheet along with any associated interest and penalties that would be payable to the taxing authorities upon examination. Interest and penalties associated with unrecognized tax benefits are classified as additional income taxes in the statement of income. The Workshop believes that none of the tax positions taken would materially impact the financial statements and no such liabilities have been recorded. In general, the Workshop is no longer subject to United States Federal, State, and local income tax examinations by tax authorities for tax years before 2013.

Note 28 – Economic Development and Finance Alliance

Reporting Entity The Economic Development and Finance Alliance (“the Alliance”) was created December 31, 2000. The Alliance is governed by a five-member Board of Directors. Members of the Board are appointed by the Tuscarawas County Commissioners. 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 Alliance was formerly known as the Tuscarawas County Port Authority (TCPA).

Discretely Presented Component Unit The component unit column in the entity-wide financial statements identifies the financial data of the Alliance’s component unit, Business Park Incubator. It is reported separately to emphasize that it is legally separate from the Alliance.

Business Park Incubator The Business Park Incubator, Incorporated (the “Business Park”) is a legally separate entity and was incorporated as a not-for-profit under the laws of the State of Ohio on August 7, 2003. Operations of the Business Park commenced March 1, 2005. The Business Park was organized for the purpose to develop and promote a business incubator in order to aid development of scalable, light manufacturing, assembly, service, or other businesses within Tuscarawas County and the surrounding areas and communities. The Business Park’s board members are appointed by the Alliance’s board of directors. Since the Business Park imposes a financial burden on the Alliance, the Business Park is reflected as a component unit of the Alliance. Financial statements can be obtained from Andy Chapman, Treasurer, Business Park Incubator, 315 East Broadway, Dover, Ohio 44622.

The Alliance’s management believes these financial statements present all activities for which the Alliance is financially accountable.

Basis of Accounting

The financial statements of the Alliance 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 policies. The more significant of the Alliance’s accounting policies are described below:

The Alliance financial statements consist of a statement of net position, a statement of revenue, expenses and changes in net position, and a statement of cash flows.

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The Alliance uses a single enterprise fund 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. Enterprise fund reporting focuses on the determination of the change in net position, financial position and cash flows. An enterprise fund may be used to account for any activity for which a fee is charged to external users for goods and services.

Deferred Outflows/Inflows 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. Deferred inflows of resources arise when assets are recognized before revenue recognition criteria have been satisfied.

Measurement Focus The enterprise fund is accounted for on a flow of economic resources measurement focus. All assets, liabilities and deferred inflows/outflows of resources associated with the operation of the Alliance are included on the statement of net position. The statement of revenues, expenses and changes in fund net position presents increases (i.e. revenues) and decreases (i.e. expenses) in net total position. The statement of cash flows provides information about how the Alliance finances and meets the cash flow needs of its enterprise activity.

Fund Accounting The Alliance maintains an enterprise fund, a proprietary fund type, which is the general operating fund and is used to account for all financial resources of the Alliance. This fund is used to account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges.

Pooled Cash and Cash Equivalents To improve cash management, all cash received by the Alliance is pooled. All money is maintained in this pool. The Alliance's interest in the pool is presented as "equity in pooled cash and cash equivalents." For purposes of the statement of cash flows, the Alliance considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Prepaid Items Payments made to vendors for services that will benefit periods beyond December 31, 2015, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expense in the year in which the services are consumed.

Accrued Liabilities and Long-Term Obligations In general, payable and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources and are reported as obligations of the funds. Bonds and long-term loans are recognized as a liability on the financial statements when due.

Unearned Revenue Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Budgetary Process Ohio Revised Code Section 4582.13 requires that each fund be budgeted annually. This budget includes estimated receipts and appropriations.

Capital Assets Capital Assets utilized by the Alliance are reported on the statement of net position. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are reported at their fair market values as of the date received. The Alliance maintains a capitalization threshold of five hundred dollars. 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. Depreciation is computed using the straight-line method over the following useful lives: A useful life of 5 to 39 years is used for buildings and improvements, 5 years is used for vehicles and land improvements, and 5 to 7 years is used for office equipment. The Alliance does not possess any infrastructure.

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Net Position Net position represent the difference between all other elements in the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, less related debt. 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 Alliance applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The Alliance did not have any restricted net position for 2015.

Estimates The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Implementation of Net Accounting Principles and Restatement of Net Position

For the year ended December 31, 2015, the Alliance has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*. See below for the effect on net position as previously reported.

	Alliance	Business Park	Total
Net Position December 31, 2014	\$4,228,905	\$5,420	\$4,234,325
Adjustments:			
Net Pension Asset	3,330	0	3,330
Net Pension Liability	(351,775)	0	(351,775)
Deferred Outflow - Payments			
Subsequent to Measurement Date	57,819	0	57,819
Restated Net Position, December 31, 2015	\$3,938,279	\$5,420	\$3,943,699

Other than employer contributions subsequent to the measurement date, the Alliance made no restatement for deferred outflows/inflows of resources as the information needed to generate these restatements was not available.

Deposit With Financial Institutions Custodial credit risk is the risk that, in the event of a bank failure, the Alliance’s deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the uninsured deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the uninsured public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the Alliance. At year end, the carrying amount of the Alliance’s deposits was \$136,813, which includes petty cash in the amount of \$928. The bank balance was \$183,133, all of which was covered by Federal Depository Insurance.

Investments The Alliance had no investment policy in place at this time and places no limit on the amount the Alliance may invest in any one issuer. The Alliance had no investments at year end.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Capital Assets

Capital asset activity for the fiscal year ended December 31, 2015, was as follows:

	Balance 1/1/2015	Additions	Deletions	Balance 12/31/2015
Capital Assets, not being depreciated				
Land	\$792,609	\$0	\$0	\$792,609
Capital Assets, being depreciated				
Buildings and Improvements	7,100,572	253,515	(20,451)	7,333,636
Land Improvements	16,365	0	0	16,365
Vehicles	118,344	45,000	(33,629)	129,715
Office Equipment	41,736	0	0	41,736
Total Capital Assets being depreciated	7,277,017	298,515	(54,080)	7,521,452
Less Accumulated Depreciation				
Buildings and Improvements	(1,521,465)	(191,248)	3,147	(1,709,566)
Land Improvements	(8,182)	(3,273)	0	(11,455)
Vehicles	(61,290)	(21,443)	33,629	(49,104)
Office Equipment	(31,562)	(3,614)	0	(35,176)
Total Accumulated Depreciation	(1,622,499)	(219,578)	36,776	(1,805,301)
Total Capital Assets being depreciated, net	5,654,518	78,937	(17,304)	5,716,151
Capital Assets, Net	\$6,447,127	\$78,937	(\$17,304)	\$6,508,760

Pension Benefit Obligation The Alliance participates in the Ohio Public Employees Retirement System (OPERS) for pension benefits. The net pension asset/liability for OPERS was measured as of December 31, 2014, and the total pension asset/liability used to calculate the net pension asset/liability was determined by an actuarial valuation as of that date. The Alliance's proportion of the net pension asset/liability was based on the Alliance'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 Traditional Plan	OPERS Combined Plan	Total
Proportionate Share of the Net Pension Asset	\$0	\$12,218	\$12,218
Proportionate Share of the Net Pension Liability	\$359,904	\$0	\$359,904
Proportion of the Net Pension Asset/Liability	0.00298400%	0.03173400%	
Pension Expense	\$39,148	\$8,014	\$47,162

At December 31, 2015, the Alliance reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>	<u>Total</u>
Deferred Outflows of Resources:			
Net difference between projected and actual earnings on pension plan investments	\$19,203	\$746	\$19,949
Alliance contributions subsequent to the measurement date	41,423	13,419	54,842
Total Deferred Outflows of Resources	\$60,626	\$14,165	\$74,791
Deferred Inflows of Resources:			
Differences between expected and actual experience	\$6,323	\$3,728	\$10,051

\$54,842 reported as deferred outflows of resources related to pension resulting from Alliance contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or addition of the net pension asset in the year ending December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>	<u>Total</u>
Year Ending December 31:			
2016	\$1,884	(\$256)	\$1,628
2017	1,884	(256)	1,628
2018	4,312	(256)	4,056
2019	4,800	(258)	4,542
2020	0	(443)	(443)
Thereafter	0	(1,513)	(1,513)
Total	\$12,880	(\$2,982)	\$9,898

The following table presents the Alliance's proportionate share of the net pension asset/liability calculated using the current period discount rate assumption of 8 percent, as well as what the Alliance's proportionate share of the net pension asset/liability would be if it were calculated using a discount rate that is one percentage point lower (7 percent) or one percentage point higher (9 percent) than the current rate:

	<u>1% Decrease (7.00%)</u>	<u>Current Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
Alliance's proportionate share of the net pension (asset)/liability:			
Traditional Plan	\$662,120	\$359,904	\$105,365
Combined Plan	1,587	(12,218)	(23,166)

Post-Employment Benefits The Alliance participates in the Ohio Public Employees Retirement System (OPERS) for post-employment benefits. The Alliance's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$9,140, \$8,903, and \$4,103, respectively. For 2015, 87 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2014 and 2013.

Tuscarawas County, Ohio
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Risk Management The Alliance is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters. The Alliance has obtained commercial insurance for the following risks: comprehensive property and general liability, errors and omissions, and general liability and casualty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year. The Alliance also provided health insurance and vision coverage to full-time employees through the Tuscarawas County Employees Self-Insurance Plan.

Receivables

Receivables at December 31, 2015, consisted of accounts (billings for user charged rents) and loans receivable. All receivables are deemed collectible in full.

In 2011, the Alliance entered into a loan agreement with Advantech for the purchase of the Midvale property for \$300,000. Advantech is to make monthly payments to the Alliance of \$2,989 at 3.66 percent. Final payment was scheduled to be due June 1, 2021. The loan was paid off during 2015.

In 2012, the Alliance entered into a loan agreement with Tremcar, USA, Incorporated for \$128,753. The monies were used to upgrade the AK Steel building. The loan will accrue no interest until January 1, 2017. Monthly installments will begin January 1, 2017, in the amount of \$1,270.59, with an interest rate of 3 percent. Final payment will be due September 1, 2026.

The \$13,697 loan receivables from Tremcar, USA, Incorporated is for financing charges. The financing charges were paid by the Alliance to the Tuscarawas County Commissioners on Tremcar's behalf for a \$150,000 loan.

	Outstanding 1/1/2015	Additions	Reductions	Outstanding 12/31/2015	Amount to be Received In One Year
Advantech - 3.66%	\$207,254	\$0	(\$207,254)	\$0	\$0
Tremcar - 3%	128,753	0	0	128,753	0
Tremcar - 0%	13,697	0	0	13,697	0
	<u>\$349,704</u>	<u>\$0</u>	<u>(\$207,254)</u>	<u>\$142,450</u>	<u>\$0</u>

Long-Term Note Payable

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

	Balance 1/1/2015	Increase	Decrease	Balance 12/31/2015	Amounts Due In One Year
Long-Term Obligations:					
Tuscarawas County - 0%	\$184,159	\$0	(\$184,159)	\$0	\$0
J.P. Morgan Chase - 3.1%	2,586,645	0	(2,586,645)	0	0
First National Bank of Denison - 4.125%	0	1,016,000	(24,561)	991,439	50,807
First National Bank of Denison - Variable	0	1,524,000	(50,800)	1,473,200	101,600
Total Long-Term Obligations	<u>\$2,770,804</u>	<u>\$2,540,000</u>	<u>(\$2,846,165)</u>	<u>\$2,464,639</u>	<u>\$152,407</u>

In 2005, the Alliance borrowed \$4,200,000 from J.P. Morgan Chase Bank. The proceeds were used to pay \$1,200,000 of debt to the Tuscarawas County Commissioners, and the \$2,809,729 repaid the loans from the various banks. In 2011, the terms of the loan were renegotiated. The loan will bear interest at the Treasury Securities Rate, plus 2.87 percent. The interest rate will be reset annually. The Alliance repaid the loan in 2015.

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In 2006, the Alliance entered into a consolidation agreement with the Tuscarawas County Commissioners. This agreement rolled the three notes payable outstanding into one long-term note. The loan bears no interest. The loan is to be paid back in \$2,500 monthly payments with the last payment due in December 2034. However, the loan agreement required the Alliance to pay all proceeds from the balance of the Midvale property or land to the Tuscarawas County Commissioners if sold before the loan was paid off.

In 2011, the Alliance sold the Midvale property for \$300,000. The Tuscarawas County Commissioners agreed to increase the monthly payments made by the Alliance from \$2,500 to \$3,472 until June 2016. In March 2013, the Alliance repaid the Tuscarawas County Commissioners a balloon payment \$428,099. This reduced the Alliance's monthly payment to \$972. The Tuscarawas County Commissioners were repaid in full in 2015.

On May 22, 2015 the Alliance entered into two loans with First Federal National Bank of Dennison. The first was for \$1,524,000 the other was for \$1,016,000. The proceeds were used to repay J. P. Morgan Chase Bank. The loan for \$1,524,000 will bear a variable interest rate and the loan for \$1,016,000 will be an interest rate of 4.125%. Both loans will mature on June 1, 2030. Monthly payments will be made on the \$1,524,000 in the amount of \$8,467 plus interest. Monthly payments on the \$1,016,000 are \$7,609, which includes interest.

The annual requirements to retire debt are as follows:

Year	Principal	Interest	Total
2016	\$152,407	\$83,888	\$236,295
2017	154,574	78,631	233,205
2018	156,611	73,824	230,435
2019	158,788	68,877	227,665
2020	161,302	63,272	224,574
2021-2025	848,253	228,266	1,076,519
2026-2030	832,704	70,104	902,808
Totals	<u>\$2,464,639</u>	<u>\$666,862</u>	<u>\$3,131,501</u>

Operating Lease

The Alliance leases building space under a lease that is considered non-cancelable by either party. The initial asset cost of the lease was \$3,690,983 and has \$865,152 of accumulated depreciation at December 31, 2015, for a carrying value of \$2,825,831. As of December 31, 2015, the Alliance had no outstanding lease payments; therefore, no accounts receivable are reported within the basic financial statements.

The following is a schedule of future long-term lease payments required under the operating lease as of December 31, 2015:

	Operating Lease
Year Ending December 31,	
2016	\$138,960
2017	137,223
2018	137,223
2019	137,223
2020	137,223
2021-2025	686,116
2026	116,048
Total Lease Payments	<u>\$1,490,016</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Business Park Incubator – Component Unit

Description of Business Park Incubator The Business Park Incubator, Incorporated (the “Business Park”) was incorporated as a not-for-profit under the laws of the State of Ohio on August 7, 2003. Operations of the Business Park commenced March 1, 2004. The Business Park was organized for the purpose to develop and promote a business incubator in order to aid development of scalable, light manufacturing, assembly, service, or other businesses within Tuscarawas County and the surrounding areas and communities. On March 22, 2006, the Business Park received an exemption from Federal income tax under IRC Section 501(c)(3), effective August 7, 2003. Since the business park imposes a financial burden on the Alliance, the Business Park is a component unit of the Alliance. The Business Park has a December 31 year end. The financial statements of the Business Park have been prepared in conformity with generally accepted accounting principles (GAAP) as applies to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting policies. The most significant of the Business Park’s accounting policies are described as follows.

Measurement Focus and Basis of Accounting The Business Park’s fund is 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 operation of this fund are included on the statement of fund net position. Net position (i.e., equity) is segregated into net investment in capital assets and unrestricted components. Operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total position. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurement made. The Business Park uses the accrual basis of accounting in which revenue is recognized when earned and expenses when incurred.

Cash To improve cash management, cash received by the Business Park is pooled into a central bank account. The Business Park has no investments. Investment procedures are restricted by the provisions of the Ohio Revised Code.

Capital Assets Capital assets of the Business Park are capitalized. All capital assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date donated. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line basis. Improvements, other than buildings, are depreciated at 10 years, and office equipment is depreciated at 5 to 10 years.

Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Deposits and Investments The Business Park follows the same statutory requirements for deposits and investments as the Alliance.

Risk Management The Business Park is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters. The Business Park has obtained commercial insurance for the following risks: comprehensive property and general liability, errors and omissions, and general liability and casualty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

Capital Assets

A summary of the Business Park's capital assets at December 31, 2015, follows:

	Balance 1/1/2015	Additions	Deletions	Balance 12/31/2015
Capital Assets, being depreciated				
Improvements other than buildings	\$28,768	\$0	\$0	\$28,768
Less Accumulated Depreciation				
Improvements other than buildings	(28,768)	0	0	(28,768)
Total Capital Assets being depreciated, net	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Assets, Net	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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 borrowings used for acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions, enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Business Park applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Subsequent Event In January 2016, Tremcar US, Inc. (Tremcare) moved out of the building space they were leasing from the Alliance. They moved these operations to their existing Strasburg, Ohio location, which is owned by Tremcar. Since Tremcar is still maintaining a presence in Tuscarawas County and no jobs were lost, the Alliance released Tremcar from the lease agreement. Extreme Trailers now leases the space previously occupied by Tremcar.

Upon cancellation of the lease, the conduit debt with Tremcar became due in full. The balance of this note was \$230,356 at December 31, 2015. Tremcar sold equipment to Extreme Trailers and used the proceeds, along with approximately \$4,000 from the Alliance, to repay the note.

The Alliance and Tremcar USA, Incorporated, had a joint promissory note with the County. The balance was \$32,356 at December 31, 2015. This amount was reported as a loan receivable by the County. The Alliance did not report any related payables due to the County as Tremcar USA, Incorporated, was first liable and made all payments. The loan was completely paid by the end of May 2016.

At December 31, 2015, the Alliance reported two loans receivable from Tremcar totaling \$142,450. When Tremcar moved out of the leased space, they left additional equipment with sufficient value to satisfy the loan obligation. The Alliance then subsequently leased this equipment to Extreme Trailers.

Required Supplementary Information

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 Two Years (1)

	2014	2013
County's Proportion of the Net Pension Liability	0.1593812%	0.1593812%
County's Proportionate Share of the Net Pension Liability	\$19,223,155	\$18,788,967
County's Covered-Employee Payroll	\$19,073,128	\$19,040,370
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	100.79%	98.68%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.45%	86.36%

(1) Information prior to 2013 is not available.

Amounts presented as of the County's measurement date which is the prior fiscal year end.

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 Three Fiscal Years (1)

	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00300505%	0.00278168%	0.00278168%
County's Proportionate Share of the Net Pension Liability	\$830,507	\$676,600	\$805,962
County's Covered-Employee Payroll	\$342,179	\$300,871	\$350,208
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	242.71%	224.88%	230.14%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	72.10%	74.70%	69.30%

(1) Information prior to 2013 is not available.

Amounts presented for each fiscal year were determined as of June 30th

Tuscarawas County, Ohio
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System - Traditional Plan
Last Three Years (1)

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$2,428,716	\$2,347,756	\$2,531,232
Contributions in Relation to the Contractually Required Contribution	<u>(2,428,716)</u>	<u>(2,347,756)</u>	<u>(2,531,232)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered-Employee Payroll	\$19,722,084	\$19,073,128	\$19,040,370
Contributions as a Percentage of Covered-Employee Payroll	12.31%	12.31%	13.29%

(1) Information prior to 2013 is not available.

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

	2015	2014	2013	2012
Contractually Required Contribution	\$47,905	\$39,113	\$45,527	\$47,161
Contributions in Relation to the Contractually Required Contribution	(47,905)	(39,113)	(45,527)	(47,161)
Contribution Deficiency (Excess)	\$0	\$0	\$0	\$0
County Covered-Employee Payroll	\$342,179	\$300,871	\$350,208	\$362,777
Contributions as a Percentage of Covered-Employee Payroll	14.00%	13.00%	13.00%	13.00%

2011	2010	2009	2008	2007	2006
\$51,852	\$50,470	\$49,906	\$50,091	\$53,435	\$52,706
(51,852)	(50,470)	(49,906)	(50,091)	(53,435)	(52,706)
\$0	\$0	\$0	\$0	\$0	\$0
\$398,862	\$388,231	\$383,892	\$385,315	\$411,038	\$405,431
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**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 Bureau of Support.

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 State government 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 administering 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 2015; 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.

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:

***Revolving Loan Fund
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
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

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
Specialized Docket Payroll 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
Hazardous Mitigation Grant Fund
Department of Justice Seizure of Monies Fund
Drug Court Post Adjudication 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.

Litter Control Fund - To account for and report a County-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source. The fund did not have any budgetary activity in 2015; therefore, budgetary information is not provided.

Growth Fund - To account for and report transfers from the general fund assigned for repayments of economic development loans, used to set aside funding to be used to encourage economic development and growth within the County. 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
Joint Public Defender 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 County general fund restricted for 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.

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Capital Projects Funds (continued)

Permanent Improvement D. D. S. 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 from previous years provided the fund balance.

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

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, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,574,123	\$1	\$2,086,981	\$6,661,105
Materials and Supplies Inventory	6,968	0	0	6,968
Accounts Receivable	41,693	0	6,536	48,229
Interfund Receivable	375,492	0	554,214	929,706
Intergovernmental Receivable	1,035,750	0	0	1,035,750
Prepaid Items	20,757	0	44,073	64,830
Property Taxes Receivable	1,852,051	0	0	1,852,051
Loans Receivable	75,000	0	1,591,145	1,666,145
<i>Total Assets</i>	<u>\$7,981,834</u>	<u>\$1</u>	<u>\$4,282,949</u>	<u>\$12,264,784</u>
Liabilities				
Accounts Payable	\$314,105	\$0	\$5,343	\$319,448
Accrued Wages	26,235	0	53	26,288
Contracts Payable	2,011	0	0	2,011
Intergovernmental Payable	152,724	0	72	152,796
Interfund Payable	93,475	0	17	93,492
<i>Total Liabilities</i>	<u>588,550</u>	<u>0</u>	<u>5,485</u>	<u>594,035</u>
Deferred Inflows of Resources				
Property Taxes	1,759,992	0	0	1,759,992
Unavailable Revenue	296,194	0	0	296,194
<i>Total Deferred Inflows of Resources</i>	<u>2,056,186</u>	<u>0</u>	<u>0</u>	<u>2,056,186</u>
Fund Balances				
Nonspendable	27,725	0	116,823	144,548
Restricted	5,308,483	0	544,562	5,853,045
Committed	890	0	0	890
Assigned	0	1	3,616,079	3,616,080
<i>Total Fund Balances</i>	<u>5,337,098</u>	<u>1</u>	<u>4,277,464</u>	<u>9,614,563</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$7,981,834</u>	<u>\$1</u>	<u>\$4,282,949</u>	<u>\$12,264,784</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,742,356	\$0	\$0	\$1,742,356
Intergovernmental	5,689,503	0	2,604,477	8,293,980
Interest	0	0	475	475
Licenses and Permits	317,260	0	0	317,260
Fines and Forfeitures	307,806	0	0	307,806
Rentals	0	0	7,895	7,895
Charges for Services	1,744,534	0	162,903	1,907,437
Contributions and Donations	5,556	0	16,755	22,311
Other	532,639	0	184,057	716,696
<i>Total Revenues</i>	<u>10,339,654</u>	<u>0</u>	<u>2,976,562</u>	<u>13,316,216</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,403,075	0	0	1,403,075
Judicial	391,352	0	0	391,352
Public Safety	1,333,631	0	0	1,333,631
Public Works	193,837	0	0	193,837
Health	224,798	0	0	224,798
Human Services	7,466,031	0	0	7,466,031
Intergovernmental	1,339,574	0	0	1,339,574
Capital Outlay	0	0	3,695,125	3,695,125
Debt Service:				
Principal Retirement	1,483	47,000	80,616	129,099
Interest and Fiscal Charges	65	32,914	60,549	93,528
<i>Total Expenditures</i>	<u>12,353,846</u>	<u>79,914</u>	<u>3,836,290</u>	<u>16,270,050</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,014,192)</u>	<u>(79,914)</u>	<u>(859,728)</u>	<u>(2,953,834)</u>
Other Financing Sources (Uses)				
Transfers In	2,245,674	79,914	928,258	3,253,846
Transfers Out	(65,560)	0	(79,914)	(145,474)
<i>Total Other Financing Sources (Uses)</i>	<u>2,180,114</u>	<u>79,914</u>	<u>848,344</u>	<u>3,108,372</u>
<i>Net Change in Fund Balance</i>	165,922	0	(11,384)	154,538
<i>Fund Balance Beginning of Year</i>	<u>5,171,176</u>	<u>1</u>	<u>4,288,848</u>	<u>9,460,025</u>
<i>Fund Balance End of Year</i>	<u>\$5,337,098</u>	<u>\$1</u>	<u>\$4,277,464</u>	<u>\$9,614,563</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2015

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
Assets					
Equity in Pooled Cash and Cash Equivalents	\$406,874	\$169,774	\$2,018,428	\$399,149	\$136,833
Materials and Supplies Inventory	5,658	0	0	0	590
Accounts Receivable	28,656	0	0	72	694
Interfund Receivable	0	0	0	375,492	0
Intergovernmental Receivable	526,700	0	0	293,744	0
Prepaid Items	10,040	1,637	2,684	0	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$977,928</u>	<u>\$171,411</u>	<u>\$2,021,112</u>	<u>\$1,068,457</u>	<u>\$138,117</u>
Liabilities					
Accounts Payable	\$3,711	\$403	\$935	\$247,494	\$1,539
Accrued Wages	12,509	0	5,488	0	1,698
Contracts Payable	115	0	128	0	0
Intergovernmental Payable	18,505	0	7,708	111,939	2,554
Interfund Payable	43,197	0	28,890	6,251	10,111
<i>Total Liabilities</i>	<u>78,037</u>	<u>403</u>	<u>43,149</u>	<u>365,684</u>	<u>15,902</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances					
Nonspendable	15,698	1,637	2,684	0	590
Restricted	884,193	169,371	1,975,279	702,773	121,625
Committed	0	0	0	0	0
<i>Total Fund Balances</i>	<u>899,891</u>	<u>171,008</u>	<u>1,977,963</u>	<u>702,773</u>	<u>122,215</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$977,928</u>	<u>\$171,411</u>	<u>\$2,021,112</u>	<u>\$1,068,457</u>	<u>\$138,117</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	SMART Ohio Funding Grant	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$182,933	\$0	\$905	\$322,094	\$41,242	\$280,481	\$615,410	\$4,574,123
0	0	0	0	12	653	55	6,968
0	0	0	0	0	0	12,271	41,693
0	0	0	0	0	0	0	375,492
0	51,114	71,891	0	0	92,301	0	1,035,750
32	0	0	0	0	0	6,364	20,757
0	767,415	1,084,636	0	0	0	0	1,852,051
0	0	0	0	75,000	0	0	75,000
<u>\$182,965</u>	<u>\$818,529</u>	<u>\$1,157,432</u>	<u>\$322,094</u>	<u>\$116,254</u>	<u>\$373,435</u>	<u>\$634,100</u>	<u>\$7,981,834</u>
\$1,150	\$0	\$0	\$15,144	\$1,937	\$4,941	\$36,851	\$314,105
1,433	0	0	616	1,062	1,481	1,948	26,235
0	0	0	195	125	0	1,448	2,011
3,116	0	0	819	1,502	3,955	2,626	152,724
1,755	0	0	79	1,175	1,429	588	93,475
<u>7,454</u>	<u>0</u>	<u>0</u>	<u>16,853</u>	<u>5,801</u>	<u>11,806</u>	<u>43,461</u>	<u>588,550</u>
0	728,773	1,031,219	0	0	0	0	1,759,992
0	89,756	125,308	0	0	81,130	0	296,194
0	818,529	1,156,527	0	0	81,130	0	2,056,186
32	0	0	0	12	653	6,419	27,725
175,479	0	905	305,241	110,341	279,846	583,430	5,308,483
0	0	0	0	100	0	790	890
<u>175,511</u>	<u>0</u>	<u>905</u>	<u>305,241</u>	<u>110,453</u>	<u>280,499</u>	<u>590,639</u>	<u>5,337,098</u>
<u>\$182,965</u>	<u>\$818,529</u>	<u>\$1,157,432</u>	<u>\$322,094</u>	<u>\$116,254</u>	<u>\$373,435</u>	<u>\$634,100</u>	<u>\$7,981,834</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2015

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	1,443,917	183,049	0	2,236,376	0
Licenses and Permits	0	0	215	0	209,973
Fines and Forfeitures	0	0	0	0	12,661
Charges for Services	346,816	0	1,048,134	0	12,086
Contributions and Donations	0	0	0	0	4,232
Other	97,545	0	9,364	421,421	520
<i>Total Revenues</i>	<u>1,888,278</u>	<u>183,049</u>	<u>1,057,713</u>	<u>2,657,797</u>	<u>239,472</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	1,207,935	0	0
Judicial	0	0	0	0	0
Public Safety	0	404,686	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	224,798
Human Services	1,712,558	0	0	4,525,354	0
Intergovernmental	0	0	0	111,627	0
Debt Service:					
Principal Retirement	0	0	1,483	0	0
Interest and Fiscal Charges	0	0	65	0	0
<i>Total Expenditures</i>	<u>1,712,558</u>	<u>404,686</u>	<u>1,209,483</u>	<u>4,636,981</u>	<u>224,798</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>175,720</u>	<u>(221,637)</u>	<u>(151,770)</u>	<u>(1,979,184)</u>	<u>14,674</u>
Other Financing Sources (Uses)					
Transfers In	20,712	0	0	2,132,275	0
Transfers Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>20,712</u>	<u>0</u>	<u>0</u>	<u>2,132,275</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	196,432	(221,637)	(151,770)	153,091	14,674
<i>Fund Balance Beginning of Year</i>	<u>703,459</u>	<u>392,645</u>	<u>2,129,733</u>	<u>549,682</u>	<u>107,541</u>
<i>Fund Balance End of Year</i>	<u><u>\$899,891</u></u>	<u><u>\$171,008</u></u>	<u><u>\$1,977,963</u></u>	<u><u>\$702,773</u></u>	<u><u>\$122,215</u></u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Smart Ohio Funding Grant	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$721,492	\$1,020,864	\$0	\$0	\$0	\$0	\$1,742,356
0	101,206	167,098	308,850	483,474	391,983	373,550	5,689,503
0	0	0	0	0	107,072	0	317,260
0	0	0	0	0	0	295,145	307,806
149,605	0	0	0	28,603	0	159,290	1,744,534
0	0	0	0	0	702	622	5,556
0	0	0	0	1,525	478	1,786	532,639
149,605	822,698	1,187,962	308,850	513,602	500,235	830,393	10,339,654
171,422	0	0	0	1,870	0	21,848	1,403,075
0	0	0	0	0	0	391,352	391,352
0	0	0	154,112	0	461,640	313,193	1,333,631
0	0	0	0	193,837	0	0	193,837
0	0	0	0	0	0	0	224,798
0	0	1,217,460	0	0	0	10,659	7,466,031
0	822,698	0	0	405,249	0	0	1,339,574
0	0	0	0	0	0	0	1,483
0	0	0	0	0	0	0	65
171,422	822,698	1,217,460	154,112	600,956	461,640	737,052	12,353,846
(21,817)	0	(29,498)	154,738	(87,354)	38,595	93,341	(2,014,192)
0	0	0	0	45,000	47,687	0	2,245,674
0	0	0	0	0	(65,560)	0	(65,560)
0	0	0	0	45,000	(17,873)	0	2,180,114
(21,817)	0	(29,498)	154,738	(42,354)	20,722	93,341	165,922
197,328	0	30,403	150,503	152,807	259,777	497,298	5,171,176
\$175,511	\$0	\$905	\$305,241	\$110,453	\$280,499	\$590,639	\$5,337,098

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2015

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$217,079	\$97,917	\$1,101,600
Accounts Receivable	0	0	2,472
Interfund Receivable	0	0	554,214
Prepaid Items	0	0	0
Loans Receivable	0	0	1,591,145
<i>Total Assets</i>	<u>\$217,079</u>	<u>\$97,917</u>	<u>\$3,249,431</u>
Liabilities			
Accounts Payable	\$0	\$0	\$166
Accrued Wages	0	0	0
Intergovernmental Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>166</u>
Fund Balances			
Nonspendable	0	0	72,750
Restricted	0	0	0
Assigned	217,079	97,917	3,176,515
<i>Total Fund Balances</i>	<u>217,079</u>	<u>97,917</u>	<u>3,249,265</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$217,079</u>	<u>\$97,917</u>	<u>\$3,249,431</u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$364,862	\$305,523	\$2,086,981
0	4,064	6,536
0	0	554,214
0	44,073	44,073
0	0	1,591,145
<u>\$364,862</u>	<u>\$353,660</u>	<u>\$4,282,949</u>
\$0	\$5,177	\$5,343
0	53	53
0	72	72
0	17	17
<u>0</u>	<u>5,319</u>	<u>5,485</u>
0	44,073	116,823
364,862	179,700	544,562
0	124,568	3,616,079
<u>364,862</u>	<u>348,341</u>	<u>4,277,464</u>
<u>\$364,862</u>	<u>\$353,660</u>	<u>\$4,282,949</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2015

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Revenues			
Intergovernmental	\$0	\$0	\$0
Rentals	0	0	6,422
Charges for Services	0	0	1,997
Contributions and Donations	0	0	0
Interest	0	0	475
Other	802	0	143,435
<i>Total Revenues</i>	<u>802</u>	<u>0</u>	<u>152,329</u>
Expenditures			
Capital Outlay	0	27,164	764,900
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>27,164</u>	<u>764,900</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>802</u>	<u>(27,164)</u>	<u>(612,571)</u>
Other Financing Sources (Uses)			
Transfers In	0	90,159	563,099
Transfers Out	0	0	(79,914)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>90,159</u>	<u>483,185</u>
<i>Net Change in Fund Balance</i>	802	62,995	(129,386)
<i>Fund Balance Beginning of Year</i>	<u>216,277</u>	<u>34,922</u>	<u>3,378,651</u>
<i>Fund Balance End of Year</i>	<u><u>\$217,079</u></u>	<u><u>\$97,917</u></u>	<u><u>\$3,249,265</u></u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$0	\$2,604,477	\$2,604,477
0	1,473	7,895
0	160,906	162,903
0	16,755	16,755
0	0	475
25,320	14,500	184,057
<u>25,320</u>	<u>2,798,111</u>	<u>2,976,562</u>
76,447	2,826,614	3,695,125
80,616	0	80,616
60,549	0	60,549
<u>217,612</u>	<u>2,826,614</u>	<u>3,836,290</u>
<u>(192,292)</u>	<u>(28,503)</u>	<u>(859,728)</u>
225,000	50,000	928,258
0	0	(79,914)
<u>225,000</u>	<u>50,000</u>	<u>848,344</u>
32,708	21,497	(11,384)
<u>332,154</u>	<u>326,844</u>	<u>4,288,848</u>
<u>\$364,862</u>	<u>\$348,341</u>	<u>\$4,277,464</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

Self Insurance Fund - To account for revenues used to provide 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, 2015

	Self Insurance	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$2,204,786	\$777,118	\$2,981,904
Interfund Receivable	0	187,822	187,822
<i>Total Assets</i>	<u>2,204,786</u>	<u>964,940</u>	<u>3,169,726</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	0	765	765
Accrued Wages	232	163	395
Intergovernmental Payable	351	454,311	454,662
Interfund Payable	73	0	73
Claims Payable	930,617	55,040	985,657
<i>Total Current Liabilities</i>	<u>931,273</u>	<u>510,279</u>	<u>1,441,552</u>
<i>Long-Term Liabilities (net of current portion):</i>			
Claims Payable	0	317,324	317,324
<i>Total Liabilities</i>	<u>931,273</u>	<u>827,603</u>	<u>1,758,876</u>
Net Position			
Unrestricted	<u>\$1,273,513</u>	<u>\$137,337</u>	<u>\$1,410,850</u>

Tuscarawas County, Ohio
*Combining Statement of Revenues,
 Expenses and Changes in Fund Net Position
 Internal Service Funds
 For the Year Ended December 31, 2015*

	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$7,029,588	\$229,285	\$7,258,873
Operating Expenses			
Personal Services	44,191	14,989	59,180
Contractual Services	809,598	23,816	833,414
Claims	6,483,554	496,982	6,980,536
Other	13	22,965	22,978
<i>Total Operating Expenses</i>	<u>7,337,356</u>	<u>558,752</u>	<u>7,896,108</u>
<i>Change in Net Position</i>	(307,768)	(329,467)	(637,235)
<i>Net Position Beginning of Year</i>	<u>1,581,281</u>	<u>466,804</u>	<u>2,048,085</u>
<i>Net Position End of Year</i>	<u><u>\$1,273,513</u></u>	<u><u>\$137,337</u></u>	<u><u>\$1,410,850</u></u>

Tuscarawas County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2015

	Self Insurance	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions With Other Funds	\$7,030,112	\$229,285	\$7,259,397
Cash Payments to Employees for Services	(44,134)	(13,816)	(57,950)
Cash Payments for Goods and Services	(809,598)	(14,365)	(823,963)
Cash Payments for Claims	(5,990,102)	(435,402)	(6,425,504)
Other Operating Expenses	(13)	(22,965)	(22,978)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	186,265	(257,263)	(70,998)
<i>Cash and Cash Equivalents Beginning of Year</i>	2,018,521	1,034,381	3,052,902
<i>Cash and Cash Equivalents End of Year</i>	\$2,204,786	\$777,118	\$2,981,904
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities			
Operating Loss	(\$307,768)	(\$329,467)	(\$637,235)
(Increase) Decrease in Assets:			
Accounts Receivable	524	0	524
Interfund Receivable	0	(11,233)	(11,233)
Increase (Decrease) in Liabilities:			
Accounts Payable	0	765	765
Accrued Wages	63	163	226
Intergovernmental Payable	22	79,848	79,870
Interfund Payable	(28)	0	(28)
Claims Payable	493,452	2,661	496,113
<i>Net Cash Provided by (Used in) Operating Activities</i>	\$186,265	(\$257,263)	(\$70,998)

Fund Descriptions - Agency Funds

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's agency fund types:

Municipal Corporation Fund - To account for shared revenue from the State of Ohio. This money represents a portion of the State income taxes, State sales taxes, corporate franchise taxes, and distributions of motor vehicle taxes returned to the County and distributed to municipal corporations monthly.

Township Fund - To account for shared revenue from the State of Ohio. This money represents a portion of State income taxes, State sales taxes, corporate franchise taxes, and distributions of motor vehicle license and gasoline taxes returned to the County and distributed to townships monthly.

School Fund - To account for distribution of real and tangible personal property taxes to school districts within the County.

Real Estate Tax Fund - To account for the collection of real estate taxes from real estate owners. These taxes are periodically apportioned to local governments in the County (including Tuscarawas County itself).

Tangible Personal Property Tax Fund - To account for the collection of tangible personal property taxes from the owners of such property. These taxes are also periodically apportioned to local governments in the County (including Tuscarawas County itself).

Other Agency Funds:

<i>Community Mental Health Fund</i>	<i>Sexual Offender Registration Fund</i>
<i>Family and Children First Council Fund</i>	<i>Library Fund</i>
<i>District Board of Health Fund</i>	<i>State Tax Fund</i>
<i>Law Enforcement Trust Fund</i>	<i>Undivided Personal Property Tax Fund</i>
<i>Payroll Fund</i>	<i>Classified Tax Fund</i>
<i>Emergency Management Fund</i>	<i>Estate Tax Fund</i>
<i>Help Me Grow Fund</i>	<i>Manufactured Home Tax Fund</i>
<i>Local Emergency Planning Commission Fund</i>	<i>Cigarette Tax Fund</i>
<i>Hotel Lodging Tax Fund</i>	<i>Undivided Income Tax - Real Property Fund</i>
<i>Soil and Water Fund</i>	<i>Library Local Government Fund</i>
<i>Regional Planning Fund</i>	<i>Auction Clearing Fund</i>
<i>Foreclosure Proration Fund</i>	<i>DD Employee Flexible Spending Fund</i>
<i>Ohio Elections Commission Fund</i>	<i>Creative Options Fund</i>
<i>Tax Sale Fund</i>	<i>PERS Payable Fund</i>
<i>Dress Down Fund</i>	<i>Court Agency Fund</i>
<i>Ohio Housing Trust Fund</i>	<i>Sheriff Fund</i>

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Deductions	Balance 12/31/2015
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,891,661	\$5,891,661	\$0
Liabilities				
Intergovernmental Payable	\$0	\$5,891,661	\$5,891,661	\$0
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,770,180	\$7,770,180	\$0
Liabilities				
Intergovernmental Payable	\$0	\$7,770,180	\$7,770,180	\$0
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$56,632,417	\$56,632,417	\$0
Liabilities				
Intergovernmental Payable	\$0	\$56,632,417	\$56,632,417	\$0
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,908,151	\$79,496,374	\$79,525,456	\$2,879,069
Property Taxes Receivable	81,931,449	83,494,923	81,931,449	83,494,923
<i>Total Assets</i>	<u>\$84,839,600</u>	<u>\$162,991,297</u>	<u>\$161,456,905</u>	<u>\$86,373,992</u>
Liabilities				
Intergovernmental Payable	\$84,839,600	\$162,991,297	\$161,456,905	\$86,373,992
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Property Taxes Receivable	\$1,330,632	\$1,312,315	\$1,330,632	\$1,312,315
Liabilities				
Intergovernmental Payable	\$1,330,632	\$1,312,315	\$1,330,632	\$1,312,315
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$890,808	\$3,455,874	\$3,291,296	\$1,055,386
Liabilities				
Intergovernmental Payable	\$5,399	\$5,549	\$5,399	\$5,549
Undistributed Monies	885,409	3,450,325	3,285,897	1,049,837
<i>Total Liabilities</i>	<u>\$890,808</u>	<u>\$3,455,874</u>	<u>\$3,291,296</u>	<u>\$1,055,386</u>
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$62,239	\$213,665	\$237,461	\$38,443
Liabilities				
Intergovernmental Payable	\$1,721	\$1,803	\$1,721	\$1,803
Undistributed Monies	60,518	211,862	235,740	36,640
<i>Total Liabilities</i>	<u>\$62,239</u>	<u>\$213,665</u>	<u>\$237,461</u>	<u>\$38,443</u>
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,656,865	\$4,203,855	\$4,277,717	\$4,583,003
Liabilities				
Intergovernmental Payable	\$35,159	\$32,690	\$35,159	\$32,690
Undistributed Monies	4,621,706	4,171,165	4,242,558	4,550,313
<i>Total Liabilities</i>	<u>\$4,656,865</u>	<u>\$4,203,855</u>	<u>\$4,277,717</u>	<u>\$4,583,003</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Deductions	Balance 12/31/2015
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,037	\$2,007	\$9,331	\$4,713
Liabilities				
Undistributed Monies	\$12,037	\$2,007	\$9,331	\$4,713
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$663	\$12,458,041	\$12,456,211	\$2,493
Liabilities				
Undistributed Monies	\$663	\$12,458,041	\$12,456,211	\$2,493
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,928	\$0	\$0	\$13,928
Liabilities				
Undistributed Monies	\$13,928	\$0	\$0	\$13,928
HELP ME GROW				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,562	\$167,508	\$187,914	\$19,156
Liabilities				
Undistributed Monies	\$39,562	\$167,508	\$187,914	\$19,156
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$80,370	\$34,154	\$39,890	\$74,634
Liabilities				
Undistributed Monies	\$80,370	\$34,154	\$39,890	\$74,634
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$584,974	\$584,974	\$0
Liabilities				
Intergovernmental Payable	\$0	\$584,974	\$584,974	\$0
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$128,138	\$327,838	\$329,429	\$126,547
Liabilities				
Intergovernmental Payable	\$3,019	\$2,987	\$3,019	\$2,987
Undistributed Monies	125,119	324,851	326,410	123,560
<i>Total Liabilities</i>	<u>\$128,138</u>	<u>\$327,838</u>	<u>\$329,429</u>	<u>\$126,547</u>
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$33,651	\$100,248	\$94,208	\$39,691
Liabilities				
Intergovernmental Payable	\$1,108	\$1,060	\$1,108	\$1,060
Undistributed Monies	32,543	99,188	93,100	38,631
<i>Total Liabilities</i>	<u>\$33,651</u>	<u>\$100,248</u>	<u>\$94,208</u>	<u>\$39,691</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Deductions	Balance 12/31/2015
FORECLOSURE PRORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,885	\$19,840	\$9,150	\$24,575
Liabilities				
Undistributed Monies	\$13,885	\$19,840	\$9,150	\$24,575
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10	\$4,080	\$3,650	\$440
Liabilities				
Undistributed Monies	\$10	\$4,080	\$3,650	\$440
TAX SALE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,799	\$27,378	\$19,378	\$16,799
Liabilities				
Intergovernmental Payable	\$8,799	\$27,378	\$19,378	\$16,799
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,172	\$5,769	\$5,763	\$1,178
Liabilities				
Undistributed Monies	\$1,172	\$5,769	\$5,763	\$1,178
OHIO HOUSING TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$65,749	\$409,241	\$396,887	\$78,103
Liabilities				
Undistributed Monies	\$65,749	\$409,241	\$396,887	\$78,103
SEXUAL OFFENDER REGISTRATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$200	\$200	\$0
Liabilities				
Intergovernmental Payable	\$0	\$200	\$200	\$0
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,941,021	\$1,941,021	\$0
Liabilities				
Intergovernmental Payable	\$0	\$1,941,021	\$1,941,021	\$0
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14	\$12,203	\$12,203	\$14
Liabilities				
Intergovernmental Payable	\$14	\$12,203	\$12,203	\$14
UNDIVIDED PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$18,314	\$4,283	\$22,352	\$245
Liabilities				
Intergovernmental Payable	\$18,314	\$4,283	\$22,352	\$245

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Deductions	Balance 12/31/2015
CLASSIFIED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
Liabilities				
Intergovernmental Payable	\$19	\$0	\$0	\$19
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$63,755	\$38,909	\$70,455	\$32,209
Liabilities				
Intergovernmental Payable	\$63,755	\$38,909	\$70,455	\$32,209
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$78,123	\$665,316	\$683,330	\$60,109
Liabilities				
Intergovernmental Payable	\$78,123	\$665,316	\$683,330	\$60,109
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,087	\$13,087	\$0
Liabilities				
Intergovernmental Payable	\$0	\$13,087	\$13,087	\$0
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$253	\$33,425	\$33,425	\$253
Liabilities				
Intergovernmental Payable	\$253	\$33,425	\$33,425	\$253
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,739,735	\$2,739,735	\$0
Liabilities				
Intergovernmental Payable	\$0	\$2,739,735	\$2,739,735	\$0
AUCTION CLEARING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$112	\$126,859	\$120,352	\$6,619
Liabilities				
Undistributed Monies	\$112	\$126,859	\$120,352	\$6,619
DD EMPLOYEE FLEXIBLE SPENDING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,326	\$20,032	\$50,179	\$8,179
Liabilities				
Undistributed Monies	\$38,326	\$20,032	\$50,179	\$8,179
CREATIVE OPTIONS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,591	\$27,638	\$22,225	\$9,004
Liabilities				
Undistributed Monies	\$3,591	\$27,638	\$22,225	\$9,004

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2015

	Balance 12/31/2014	Additions	Deductions	Balance 12/31/2015
PERS PAYABLE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$260,281	\$3,293,681	\$3,289,839	\$264,123
Liabilities				
Intergovernmental Payable	\$260,281	\$3,293,681	\$3,289,839	\$264,123
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$406,866	\$21,124,095	\$20,794,067	\$736,894
Liabilities				
Intergovernmental Payable	\$406,866	\$21,124,095	\$20,794,067	\$736,894
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$463,732	\$2,285,854	\$2,597,398	\$152,188
Liabilities				
Undistributed Monies	\$463,732	\$2,285,854	\$2,597,398	\$152,188
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,378,815	\$180,721,493	\$180,761,376	\$9,338,932
Cash and Cash Equivalents in Segregated Accounts	870,598	23,409,949	23,391,465	889,082
Property Taxes Receivable	83,262,081	84,807,238	83,262,081	84,807,238
<i>Total Assets</i>	\$93,511,494	\$288,938,680	\$287,414,922	\$95,035,252
Liabilities				
Intergovernmental Payable	\$87,053,062	\$265,120,266	\$263,332,267	\$88,841,061
Undistributed Monies	6,458,432	23,818,414	24,082,655	6,194,191
<i>Total Liabilities</i>	\$93,511,494	\$288,938,680	\$287,414,922	\$95,035,252

**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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,535,685	\$3,780,685	\$4,088,177	\$307,492
Sales Taxes	12,951,867	12,951,867	12,951,867	0
Intergovernmental	2,405,418	2,469,418	2,678,116	208,698
Interest	219,916	219,916	204,030	(15,886)
Licenses and Permits	7,100	7,100	6,700	(400)
Fines and Forfeitures	248,000	248,000	245,896	(2,104)
Rentals	85,000	85,000	89,276	4,276
Charges for Services	2,555,174	2,567,474	1,944,364	(623,110)
Contributions and Donations	2,500	2,500	6,521	4,021
Other	256,694	289,194	247,462	(41,732)
<i>Total Revenues</i>	<u>22,267,354</u>	<u>22,621,154</u>	<u>22,462,409</u>	<u>(158,745)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	457,633	453,133	418,605	34,528
Contractual Services	26,661	35,032	30,216	4,816
Materials and Supplies	500	1,138	1,100	38
Capital Outlay	3,887	3,615	1,801	1,814
Other	18,123	18,187	17,968	219
Total Commissioners	<u>506,804</u>	<u>511,105</u>	<u>469,690</u>	<u>41,415</u>
Microfilming Services:				
Contractual Services	6,751	6,751	6,443	308
Auditor - General:				
Personal Services	296,909	296,909	236,713	60,196
Contractual Services	82,077	82,077	79,462	2,615
Materials and Supplies	10,813	10,813	8,107	2,706
Capital Outlay	2,464	2,464	0	2,464
Other	1,050	1,050	780	270
Total Auditor - General	<u>393,313</u>	<u>393,313</u>	<u>325,062</u>	<u>68,251</u>
Treasurer:				
Personal Services	187,652	202,633	202,355	278
Contractual Services	83,333	83,333	82,073	1,260
Materials and Supplies	8,770	8,770	7,379	1,391
Capital Outlay	3,600	2,970	1,784	1,186
Other	2,130	2,130	2,129	1
Total Treasurer	<u>\$285,485</u>	<u>\$299,836</u>	<u>\$295,720</u>	<u>\$4,116</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Prosecuting Attorney:				
Personal Services	\$811,972	\$822,045	\$582,364	\$239,681
Contractual Services	2,500	2,500	2,500	0
Materials and Supplies	1,200	881	566	315
Other	57,852	57,852	57,852	0
Total Prosecuting Attorney	873,524	883,278	643,282	239,996
Budget Commission:				
Contractual Services	80,000	80,000	74,414	5,586
Bureau of Inspection:				
Contractual Services	75,000	83,476	83,046	430
Data Processing Board:				
Personal Services	288,224	279,734	238,476	41,258
Contractual Services	28,805	37,295	34,101	3,194
Materials and Supplies	1,464	1,464	1,133	331
Capital Outlay	3,400	3,400	3,293	107
Total Data Processing Board	321,893	321,893	277,003	44,890
Board of Elections:				
Personal Services	686,041	686,041	620,076	65,965
Contractual Services	252,891	253,291	237,632	15,659
Materials and Supplies	24,888	23,494	19,736	3,758
Capital Outlay	2,100	3,094	2,591	503
Other	4,550	4,550	3,730	820
Total Board of Elections	970,470	970,470	883,765	86,705
Maintenance:				
Personal Services	265,086	269,425	269,048	377
Contractual Services	97,974	112,849	107,763	5,086
Materials and Supplies	218,179	222,617	221,252	1,365
Utilities	262,012	257,012	241,468	15,544
Capital Outlay	7,000	41,710	41,663	47
Other	200	895	895	0
Total Maintenance	850,451	904,508	882,089	22,419
Recorder:				
Personal Services	216,754	218,144	207,931	10,213
Materials and Supplies	3,513	3,513	2,917	596
Other	2,048	2,048	2,048	0
Total Recorder	\$222,315	\$223,705	\$212,896	\$10,809

(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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Insurance Pensions and Taxes:				
Contractual Services	\$6,180	\$7,440	\$5,950	\$1,490
Other	211,000	1,800	1,800	0
Total Insurance Pensions and Taxes	<u>217,180</u>	<u>9,240</u>	<u>7,750</u>	<u>1,490</u>
Insurance Trust Fund:				
Contractual Services	518,593	518,592	457,593	60,999
Capital Outlay	300	300	300	0
Total Insurance Trust Fund	<u>518,893</u>	<u>518,892</u>	<u>457,893</u>	<u>60,999</u>
Moving Ohio Forward Fund				
Contractual Services	13,724	13,724	11,482	2,242
IT Internal Service:				
Materials and Supplies	24,960	24,960	23,641	1,319
Total General Government - Legislative and Executive	<u>5,360,763</u>	<u>5,245,151</u>	<u>4,654,176</u>	<u>590,975</u>
General Government - Judicial:				
Court of Appeals:				
Other	17,000	17,000	12,690	4,310
Common Pleas Court:				
Personal Services	1,022,020	1,029,476	1,011,401	18,075
Contractual Services	110,881	123,139	110,732	12,407
Materials and Supplies	25,455	26,541	24,879	1,662
Other	4,000	4,000	2,550	1,450
Total Common Pleas Court	<u>1,162,356</u>	<u>1,183,156</u>	<u>1,149,562</u>	<u>33,594</u>
Jury Commission:				
Personal Services	86	86	84	2
Contractual Services	4,619	3,719	3,360	359
Total Jury Commission	<u>4,705</u>	<u>3,805</u>	<u>3,444</u>	<u>361</u>
Juvenile Court:				
Personal Services	959,161	939,070	927,079	11,991
Contractual Services	121,955	129,455	122,301	7,154
Materials and Supplies	9,109	9,109	8,012	1,097
Capital Outlay	4,770	4,770	4,671	99
Other	2,000	3,000	2,435	565
Total Juvenile Court	<u>\$1,096,995</u>	<u>\$1,085,404</u>	<u>\$1,064,498</u>	<u>\$20,906</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Probate Court:				
Personal Services	\$259,697	\$267,073	\$266,718	\$355
Contractual Services	15,024	27,940	24,223	3,717
Materials and Supplies	8,016	6,816	5,607	1,209
Capital Outlay	3,511	3,511	3,296	215
Other	2,000	2,000	1,522	478
Total Probate Court	288,248	307,340	301,366	5,974
Clerk of Courts:				
Personal Services	470,944	515,046	446,599	68,447
Contractual Services	15,357	15,357	11,064	4,293
Materials and Supplies	16,397	16,397	16,195	202
Capital Outlay	1,400	1,400	0	1,400
Other	1,500	1,500	1,127	373
Total Clerk of Courts	505,598	549,700	474,985	74,715
County Court:				
Personal Services	809,842	809,842	759,423	50,419
Contractual Services	34,068	34,068	33,419	649
Materials and Supplies	9,599	9,599	9,591	8
Utilities	12,577	12,577	12,577	0
Other	15,000	15,000	15,000	0
Total County Court	881,086	881,086	830,010	51,076
Indigent Defense Application:				
Contractual Services	5,300	5,300	4,210	1,090
Municipal Court:				
Personal Services	156,811	157,001	156,989	12
Contractual Services	18,500	38,703	38,563	140
Total Municipal Court	175,311	195,704	195,552	152
Total General Government - Judicial	4,136,599	4,228,495	4,036,317	192,178
Public Safety:				
Coroner:				
Personal Services	130,133	147,073	138,929	8,144
Contractual Services	85,890	85,890	82,243	3,647
Materials and Supplies	628	4,778	4,558	220
Capital Outlay	1,000	46,000	45,000	1,000
Other	3,200	8,200	7,602	598
Total Coroner	\$220,851	\$291,941	\$278,332	\$13,609

(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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Sheriff:				
Personal Services	\$2,569,645	\$2,620,266	\$2,470,633	\$149,633
Contractual Services	173,696	172,182	163,209	8,973
Materials and Supplies	143,797	143,797	141,549	2,248
Capital Outlay	7,000	8,400	5,376	3,024
Other	72,564	72,582	51,203	21,379
Total Sheriff	<u>2,966,702</u>	<u>3,017,227</u>	<u>2,831,970</u>	<u>185,257</u>
Emergency Management Agency:				
Personal Service	152,998	152,333	150,132	2,201
Contractual Services	7,654	7,569	6,288	1,281
Materials and Supplies	2,640	3,140	2,251	889
Capital Outlay	2,000	2,000	0	2,000
Other	285	535	525	10
Total Emergency Management Agency	<u>165,577</u>	<u>165,577</u>	<u>159,196</u>	<u>6,381</u>
K-9 Unit:				
Contractual Services	1,500	1,700	1,654	46
Materials and Supplies	1,260	1,060	720	340
Total K-9 Unit	<u>2,760</u>	<u>2,760</u>	<u>2,374</u>	<u>386</u>
Traffic Enforcement Grant:				
Personal Services	15,680	21,885	19,569	2,316
Contractual Services	650	650	344	306
Materials and Supplies	1,147	27	0	27
Total Traffic Enforcement Grant	<u>17,477</u>	<u>22,562</u>	<u>19,913</u>	<u>2,649</u>
JAG for Radars:				
Capital Outlay	7,911	7,911	0	7,911
HIDTA Grant:				
Personal Services	9,644	4,159	2,424	1,735
Contractual Services	0	400	373	27
Materials and Supplies	1,712	1,712	0	1,712
Other	400	400	101	299
Total HIDTA Grant	<u>11,756</u>	<u>6,671</u>	<u>2,898</u>	<u>3,773</u>
Sheriff Gasoline Internal Service:				
Materials and Supplies	133,000	133,000	123,073	9,927
Other	200	200	115	85
Total Sheriff Gasoline Internal Service	<u>133,200</u>	<u>133,200</u>	<u>123,188</u>	<u>10,012</u>
Total Public Safety	<u>\$3,526,234</u>	<u>\$3,647,849</u>	<u>\$3,417,871</u>	<u>\$229,978</u>

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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Works:				
Litter Grant:				
Personal Services	\$78,667	\$84,611	\$83,122	\$1,489
Contractual Services	6,087	5,387	3,726	1,661
Materials and Supplies	2,979	3,979	3,750	229
Total Public Works	<u>87,733</u>	<u>93,977</u>	<u>90,598</u>	<u>3,379</u>
Health:				
Humane Society:				
Personal Services	6,536	6,536	6,536	0
TB Hospitals:				
Contractual Services	8,632	19,732	19,308	424
Materials and Supplies	7,034	4,034	2,012	2,022
Total TB Hospitals	<u>15,666</u>	<u>23,766</u>	<u>21,320</u>	<u>2,446</u>
Vital Statistics:				
Contractual Services	1,500	1,500	1,429	71
Other Health:				
Contractual Services	173,667	173,667	173,667	0
Total Health	<u>197,369</u>	<u>205,469</u>	<u>202,952</u>	<u>2,517</u>
Human Services:				
Child Welfare:				
Contractual Services	88,000	88,000	88,000	0
Soldiers Relief:				
Personal Services	66,733	107,214	107,214	0
Contractual Services	2,000	846	846	0
Materials and Supplies	1,000	598	598	0
Capital Outlay	18,966	111,392	111,166	226
Other	151,121	85,656	84,878	778
Total Soldiers Relief	<u>239,820</u>	<u>305,706</u>	<u>304,702</u>	<u>1,004</u>
Veteran Services:				
Personal Services	247,810	221,566	221,566	0
Contractual Services	355,947	199,863	194,787	5,076
Materials and Supplies	17,539	12,616	9,665	2,951
Capital Outlay	116,963	257,198	256,495	703
Other	6,000	150	150	0
Total Veteran Services	<u>\$744,259</u>	<u>\$691,393</u>	<u>\$682,663</u>	<u>\$8,730</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Total Human Services	\$1,072,079	\$1,085,099	\$1,075,365	\$9,734
Conservation and Recreation:				
Agriculture Society:				
Other	391,991	392,098	392,098	0
Intergovernmental:				
Grants:				
Contractual Services	1,046,833	1,046,833	1,044,343	2,490
Other	141,367	141,367	61,000	80,367
Total Grants	1,188,200	1,188,200	1,105,343	82,857
Miscellaneous Pass Through Monies:				
Payments in Accordance with Trust Agreements	279,000	319,000	68,477	250,523
Total Intergovernmental	1,467,200	1,507,200	1,173,820	333,380
<i>Total Expenditures</i>	<u>16,239,968</u>	<u>16,405,338</u>	<u>15,043,197</u>	<u>1,362,141</u>
<i>Excess of Revenues Over Expenditures</i>	<u>6,027,386</u>	<u>6,215,816</u>	<u>7,419,212</u>	<u>1,203,396</u>
Other Financing Sources (Uses)				
Transfers In	307,185	371,185	416,315	45,130
Transfers Out	(8,059,295)	(8,462,427)	(8,467,727)	(5,300)
<i>Total Other Financing Sources (Uses)</i>	<u>(7,752,110)</u>	<u>(8,091,242)</u>	<u>(8,051,412)</u>	<u>39,830</u>
<i>Net Change in Fund Balance</i>	(1,724,724)	(1,875,426)	(632,200)	1,243,226
<i>Fund Balance Beginning of Year</i>	8,197,800	8,197,800	8,197,800	0
Prior Year Encumbrances Appropriated	1,226,175	1,226,175	1,226,175	0
<i>Fund Balance End of Year</i>	<u>\$7,699,251</u>	<u>\$7,548,549</u>	<u>\$8,791,775</u>	<u>\$1,243,226</u>

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$4,472,889	\$4,472,889	\$4,614,517	\$141,628
Intergovernmental	3,622,689	3,622,689	3,712,860	90,171
Other	833,288	833,288	338,711	(494,577)
<i>Total Revenues</i>	<u>8,928,866</u>	<u>8,928,866</u>	<u>8,666,088</u>	<u>(262,778)</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	7,456,469	7,486,469	6,629,307	857,162
Contractual Services	2,374,883	2,484,797	1,971,584	513,213
Materials and Supplies	316,017	316,017	229,208	86,809
Capital Outlay	310,711	369,732	187,151	182,581
Other	62,930	62,930	33,874	29,056
<i>Total Expenditures</i>	<u>10,521,010</u>	<u>10,719,945</u>	<u>9,051,124</u>	<u>1,668,821</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,592,144)</u>	<u>(1,791,079)</u>	<u>(385,036)</u>	<u>1,406,043</u>
Other Financing Sources (Uses)				
Transfers In	45,200	45,200	0	(45,200)
Transfers Out	(195,159)	(195,159)	(90,159)	105,000
<i>Total Other Financing Sources (Uses)</i>	<u>(149,959)</u>	<u>(149,959)</u>	<u>(90,159)</u>	<u>59,800</u>
<i>Net Change in Fund Balance</i>	(1,742,103)	(1,941,038)	(475,195)	1,465,843
<i>Fund Balance Beginning of Year</i>	11,408,927	11,408,927	11,408,927	0
Prior Year Encumbrances Appropriated	474,885	474,885	474,885	0
<i>Fund Balance End of Year</i>	<u>\$10,141,709</u>	<u>\$9,942,774</u>	<u>\$11,408,617</u>	<u>\$1,465,843</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$6,291,566	\$7,119,068	\$6,774,547	(\$344,521)
Other	58,000	58,000	15,041	(42,959)
<i>Total Revenues</i>	<u>6,349,566</u>	<u>7,177,068</u>	<u>6,789,588</u>	<u>(387,480)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	2,696,432	3,107,827	3,101,826	6,001
Contractual Services	828,168	1,153,733	1,123,728	30,005
Materials and Supplies	121,440	121,440	106,469	14,971
Capital Outlay	170,492	170,492	146,983	23,509
Other	46,691	76,691	69,767	6,924
Total Public Assistance	<u>3,863,223</u>	<u>4,630,183</u>	<u>4,548,773</u>	<u>81,410</u>
Social Services:				
Personal Services	1,513,370	1,574,112	1,531,543	42,569
Contractual Services	1,184,712	1,184,712	1,183,775	937
Other	25,000	24,800	20,929	3,871
Total Social Services	<u>2,723,082</u>	<u>2,783,624</u>	<u>2,736,247</u>	<u>47,377</u>
<i>Total Expenditures</i>	<u>6,586,305</u>	<u>7,413,807</u>	<u>7,285,020</u>	<u>128,787</u>
<i>Excess of Revenues Under Expenditures</i>	(236,739)	(236,739)	(495,432)	(258,693)
Other Financing Sources				
Transfers In	205,734	205,734	201,911	(3,823)
<i>Net Change in Fund Balance</i>	(31,005)	(31,005)	(293,521)	(262,516)
<i>Fund Deficit Beginning of Year</i>	(151,553)	(151,553)	(151,553)	0
Prior Year Encumbrances Appropriated	<u>182,560</u>	<u>182,560</u>	<u>182,560</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2</u>	<u>\$2</u>	<u>(\$262,514)</u>	<u>(\$262,516)</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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$5,214,639	\$5,401,639	\$5,271,938	(\$129,701)
Interest	1,000	1,000	1,287	287
Fines and Forfeitures	65,000	65,000	56,682	(8,318)
Charges for Services	35,361	35,361	132,710	97,349
Other	81,000	81,000	142,037	61,037
<i>Total Revenues</i>	<u>5,397,000</u>	<u>5,584,000</u>	<u>5,604,654</u>	<u>20,654</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	323,550	331,550	325,787	5,763
Materials and Supplies	6,160	11,160	6,823	4,337
Capital Outlay	257,525	305,801	297,110	8,691
Total Engineer - Administration	<u>587,235</u>	<u>648,511</u>	<u>629,720</u>	<u>18,791</u>
Engineer - Roads:				
Personal Services	1,516,342	1,491,139	1,380,836	110,303
Contractual Services	776,177	643,177	519,289	123,888
Materials and Supplies	1,703,401	2,661,845	2,078,858	582,987
Capital Outlay	468,025	712,568	703,715	8,853
Other	10,648	10,648	10,346	302
Total Engineer - Roads	<u>4,474,593</u>	<u>5,519,377</u>	<u>4,693,044</u>	<u>826,333</u>
Engineer - Bridges:				
Personal Services	18,000	18,000	16,716	1,284
Contractual Services	198,974	306,974	253,979	52,995
Materials and Supplies	279,951	223,951	146,926	77,025
Capital Outlay	400,000	100,000	70,784	29,216
Total Engineer - Bridges	<u>896,925</u>	<u>648,925</u>	<u>488,405</u>	<u>160,520</u>
<i>Total Expenditures</i>	<u>5,958,753</u>	<u>6,816,813</u>	<u>5,811,169</u>	<u>1,005,644</u>
<i>Excess of Revenues Under Expenditures</i>	(561,753)	(1,232,813)	(206,515)	1,026,298
Other Financing Sources				
Sale of Capital Assets	0	0	94,735	94,735
<i>Net Change in Fund Balance</i>	(561,753)	(1,232,813)	(111,780)	1,121,033
<i>Fund Balance Beginning of Year</i>	834,877	834,877	834,877	0
Prior Year Encumbrances Appropriated	584,937	584,937	584,937	0
<i>Fund Balance End of Year</i>	<u>\$858,061</u>	<u>\$187,001</u>	<u>\$1,308,034</u>	<u>\$1,121,033</u>

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$2,161,890	\$2,223,300	\$2,149,579	(\$73,721)
OWDA Loans Issued	109,540	109,540	156,545	47,005
Other	222,700	233,400	237,102	3,702
<i>Total Revenues</i>	<u>2,494,130</u>	<u>2,566,240</u>	<u>2,543,226</u>	<u>(23,014)</u>
Expenses				
Personal Services	769,010	759,758	755,262	4,496
Materials and Supplies	71,555	71,564	69,346	2,218
Contractual Services	766,116	805,359	780,024	25,335
Capital Outlay	371,878	522,170	452,275	69,895
Other	75,761	53,768	33,902	19,866
Debt Service:				
Principal Retirement	273,856	300,569	322,677	(22,108)
Interest and Fiscal Charges	117,327	115,257	128,822	(13,565)
<i>Total Expenses</i>	<u>2,445,503</u>	<u>2,628,445</u>	<u>2,542,308</u>	<u>86,137</u>
<i>Excess of Revenues Under Expenses Before Transfers and Advances</i>	48,627	(62,205)	918	63,123
Advances Out	<u>0</u>	<u>0</u>	<u>(21,534)</u>	<u>(21,534)</u>
<i>Net Change in Fund Equity</i>	48,627	(62,205)	(20,616)	41,589
<i>Fund Equity Beginning of Year</i>	240,698	240,698	240,698	0
Prior Year Encumbrances Appropriated	<u>248,815</u>	<u>248,815</u>	<u>248,815</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$538,140</u>	<u>\$427,308</u>	<u>\$468,897</u>	<u>\$41,589</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,324,200	\$1,324,200	\$1,411,145	\$86,945
Revenue Bonds Issued	127,291	127,291	127,291	0
Proceeds from Loans	497,002	528,430	0	(528,430)
OPWC Loans Issued	19,900	19,900	18,400	(1,500)
OWDA Loans Issued	40,928	31,428	41,687	10,259
Intergovernmental	1,967,042	1,967,042	40,000	(1,927,042)
Other	9,176	9,176	14,626	5,450
<i>Total Revenues</i>	3,985,539	4,007,467	1,653,149	(2,354,318)
Expenses				
Personal Services	458,432	455,932	437,871	18,061
Materials and Supplies	102,878	114,568	112,887	1,681
Contractual Services	304,007	289,817	521,034	(231,217)
Capital Outlay	2,805,255	2,901,040	184,319	2,716,721
Other	25,938	25,938	25,938	0
Debt Service:				
Principal Retirement	244,449	245,975	239,998	5,977
Interest and Fiscal Charges	230,620	230,156	208,059	22,097
<i>Total Expenses</i>	4,171,579	4,263,426	1,730,106	2,533,320
<i>Excess of Revenues Under Expenses Before Advances</i>	(186,040)	(255,959)	(76,957)	179,002
Advances In	28,000	28,000	28,000	0
Advances Out	0	0	(15,381)	(15,381)
<i>Net Change in Fund Equity</i>	(158,040)	(227,959)	(64,338)	163,621
<i>Fund Equity Beginning of Year</i>	323,445	323,445	323,445	0
Prior Year Encumbrances Appropriated	242,275	242,275	242,275	0
<i>Fund Equity End of Year</i>	\$407,680	\$337,761	\$501,382	\$163,621

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$1,445,418	\$1,445,418	\$1,349,994	(\$95,424)
Charges for Services	353,100	353,100	346,164	(6,936)
Other	2,100	2,100	97,556	95,456
<i>Total Revenues</i>	<u>1,800,618</u>	<u>1,800,618</u>	<u>1,793,714</u>	<u>(6,904)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,413,408	1,418,408	1,407,800	10,608
Contractual Services	411,077	411,077	311,769	99,308
Materials and Supplies	41,507	41,507	40,372	1,135
Capital Outlay	10,436	10,436	10,000	436
Other	22,212	22,212	22,112	100
<i>Total Expenditures</i>	<u>1,898,640</u>	<u>1,903,640</u>	<u>1,792,053</u>	<u>111,587</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(98,022)	(103,022)	1,661	104,683
Other Financing Sources				
Transfers In	20,712	20,712	20,712	0
<i>Net Change in Fund Balance</i>	(77,310)	(82,310)	22,373	104,683
<i>Fund Balance Beginning of Year</i>	213,449	213,449	213,449	0
Prior Year Encumbrances Appropriated	76,756	76,756	76,756	0
<i>Fund Balance End of Year</i>	<u>\$212,895</u>	<u>\$207,895</u>	<u>\$312,578</u>	<u>\$104,683</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$289,613	\$289,613	\$183,049	(\$106,564)
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	20,065	19,915	14,178	5,737
Capital Outlay	600,000	600,000	567,034	32,966
Other	0	150	144	6
<i>Total Expenditures</i>	620,065	620,065	581,356	38,709
<i>Net Change in Fund Balance</i>	(330,452)	(330,452)	(398,307)	(67,855)
<i>Fund Balance Beginning of Year</i>	389,004	389,004	389,004	0
Prior Year Encumbrances Appropriated	2,066	2,066	2,066	0
<i>Fund Balance (Deficit) End of Year</i>	\$60,618	\$60,618	(\$7,237)	(\$67,855)

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$200	\$200	\$215	\$15
Charges for Services	1,008,000	1,036,200	1,048,134	11,934
Other	20,000	20,000	9,364	(10,636)
<i>Total Revenues</i>	1,028,200	1,056,400	1,057,713	1,313
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	691,374	696,874	648,611	48,263
Contractual Services	1,067,630	1,077,630	948,458	129,172
Materials and Supplies	35,146	35,146	25,375	9,771
Capital Outlay	29,536	29,536	5,745	23,791
Total Legislative and Executive	1,823,686	1,839,186	1,628,189	210,997
Debt Service:				
Principal Retirement	1,483	1,483	1,483	0
Interest and Fiscal Charges	65	65	65	0
Total Debt Service	1,548	1,548	1,548	0
<i>Total Expenditures</i>	1,825,234	1,840,734	1,629,737	210,997
<i>Net Change in Fund Balance</i>	(797,034)	(784,334)	(572,024)	212,310
<i>Fund Balance Beginning of Year</i>	1,368,315	1,368,315	1,368,315	0
Prior Year Encumbrances Appropriated	809,628	809,628	809,628	0
<i>Fund Balance End of Year</i>	\$1,380,909	\$1,393,609	\$1,605,919	\$212,310

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$1,592,883	\$1,592,883	\$2,053,821	\$460,938
Contributions and Donations	20,000	20,000	0	(20,000)
Other	1,319,432	1,319,432	423,311	(896,121)
<i>Total Revenues</i>	<u>2,932,315</u>	<u>2,932,315</u>	<u>2,477,132</u>	<u>(455,183)</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	5,412	5,412	5,411	1
Contractual Services	5,123,502	5,123,502	4,852,896	270,606
Materials and Supplies	12,000	12,000	10,000	2,000
Capital Outlay	20,000	20,000	19,916	84
Other	10,000	10,000	10,000	0
<i>Total Expenditures</i>	<u>5,170,914</u>	<u>5,170,914</u>	<u>4,898,223</u>	<u>272,691</u>
<i>Excess of Revenues Under Expenditures</i>	(2,238,599)	(2,238,599)	(2,421,091)	(182,492)
Other Financing Sources				
Transfers In	1,957,480	1,957,480	2,132,275	174,795
<i>Net Change in Fund Balance</i>	(281,119)	(281,119)	(288,816)	(7,697)
<i>Fund Deficit Beginning of Year</i>	(278,601)	(278,601)	(278,601)	0
Prior Year Encumbrances Appropriated	565,494	565,494	565,494	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$5,774</u>	<u>\$5,774</u>	<u>(\$1,923)</u>	<u>(\$7,697)</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$34,000	\$34,000	\$209,973	\$175,973
Fines and Forfeitures	11,500	11,500	12,544	1,044
Charges for Services	168,560	168,560	12,086	(156,474)
Contributions and Donations	5,000	5,000	4,232	(768)
Other	200	200	145	(55)
<i>Total Revenues</i>	219,260	219,260	238,980	19,720
Expenditures				
Current:				
Health:				
Dog and Kennel:				
Personal Services	157,848	157,848	153,293	4,555
Contractual Services	28,399	28,399	28,233	166
Materials and Supplies	28,201	28,201	26,074	2,127
Capital Outlay	2,332	2,332	622	1,710
Other	58,769	58,769	31,131	27,638
<i>Total Expenditures</i>	275,549	275,549	239,353	36,196
<i>Net Change in Fund Balance</i>	(56,289)	(56,289)	(373)	55,916
<i>Fund Balance Beginning of Year</i>	112,992	112,992	112,992	0
Prior Year Encumbrances Appropriated	7,994	7,994	7,994	0
<i>Fund Balance End of Year</i>	\$64,697	\$64,697	\$120,613	\$55,916

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$168,000	\$168,000	\$149,605	(\$18,395)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	91,314	91,314	83,192	8,122
Contractual Services	2,715	2,715	1,413	1,302
Materials and Supplies	1,800	1,800	0	1,800
Capital Outlay	1,800	1,800	0	1,800
Other	7,208	7,208	7,207	1
Total Delinquent Real Estate - Treasurer	104,837	104,837	91,812	13,025
Delinquent Real Estate - Prosecutor:				
Personal Services	81,514	81,584	81,582	2
Contractual Services	1,236	1,230	930	300
Total Delinquent Real Estate - Prosecutor	82,750	82,814	82,512	302
<i>Total Expenditures</i>	187,587	187,651	174,324	13,327
<i>Net Change in Fund Balance</i>	(19,587)	(19,651)	(24,719)	(5,068)
<i>Fund Balance Beginning of Year</i>	197,393	197,393	197,393	0
Prior Year Encumbrances Appropriated	3,205	3,205	3,205	0
<i>Fund Balance End of Year</i>	\$181,011	\$180,947	\$175,879	(\$5,068)

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$1,142,000	\$1,142,000	\$1,020,864	(\$121,136)
Intergovernmental	179,400	179,400	167,098	(12,302)
<i>Total Revenues</i>	1,321,400	1,321,400	1,187,962	(133,438)
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,321,400	1,321,400	1,217,460	103,940
<i>Net Change in Fund Balance</i>	0	0	(29,498)	(29,498)
<i>Fund Balance Beginning of Year</i>	30,403	30,403	30,403	0
<i>Fund Balance End of Year</i>	<u>\$30,403</u>	<u>\$30,403</u>	<u>\$905</u>	<u>(\$29,498)</u>

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$162,000	\$308,850	\$308,850	\$0
Expenditures				
Current:				
Public Safety:				
Mediation:				
Personal Services	0	61,500	26,634	34,866
Contractual Services	276,069	224,569	195,319	29,250
Materials and Supplies	5,000	20,000	9,145	10,855
Capital Outlay	1,000	35,000	7,245	27,755
<i>Total Expenditures</i>	<u>282,069</u>	<u>341,069</u>	<u>238,343</u>	<u>102,726</u>
<i>Net Change in Fund Balance</i>	(120,069)	(32,219)	70,507	102,726
<i>Fund Balance Beginning of Year</i>	132,751	132,751	132,751	0
Prior Year Encumbrances Appropriated	<u>20,069</u>	<u>20,069</u>	<u>20,069</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$32,751</u></u>	<u><u>\$120,601</u></u>	<u><u>\$223,327</u></u>	<u><u>\$102,726</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Works:				
Revolving Loan:				
Contractual Services	199	199	0	199
<i>Net Change in Fund Balance</i>	(199)	(199)	0	199
<i>Fund Balance Beginning of Year</i>	199	199	199	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$199</u>	<u>\$199</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$931,000	\$931,000	\$485,904	(\$445,096)
Other	74,566	74,566	11	(74,555)
<i>Total Revenues</i>	<u>1,005,566</u>	<u>1,005,566</u>	<u>485,915</u>	<u>(519,651)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	205,088	205,427	2,596	202,831
Public Works:				
Community Development Program:				
Capital Outlay	273,928	273,928	158,883	115,045
Intergovernmental:				
Block Grant:				
Other	540,500	573,000	522,017	50,983
<i>Total Expenditures</i>	<u>1,019,516</u>	<u>1,052,355</u>	<u>683,496</u>	<u>368,859</u>
<i>Net Change in Fund Balance</i>	(13,950)	(46,789)	(197,581)	(150,792)
<i>Fund Balance Beginning of Year</i>	30,655	30,655	30,655	0
Prior Year Encumbrances Appropriated	61,016	61,016	61,016	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$77,721</u>	<u>\$44,882</u>	<u>(\$105,910)</u>	<u>(\$150,792)</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$48,000	\$48,000	\$38,770	(\$9,230)
Charges for Services	18,200	18,200	26,003	7,803
Other	0	0	1,514	1,514
<i>Total Revenues</i>	<u>66,200</u>	<u>66,200</u>	<u>66,287</u>	<u>87</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	100,836	100,986	100,287	699
Contractual Services	2,502	2,352	1,653	699
Materials and Supplies	2,443	2,443	2,442	1
Capital Outlay	4,750	4,750	4,588	162
<i>Total Expenditures</i>	<u>110,531</u>	<u>110,531</u>	<u>108,970</u>	<u>1,561</u>
<i>Excess of Revenues Under Expenditures</i>	(44,331)	(44,331)	(42,683)	1,648
Other Financing Sources				
Transfers In	45,000	45,000	45,000	0
<i>Net Change in Fund Balance</i>	669	669	2,317	1,648
<i>Fund Deficit Beginning of Year</i>	(3,346)	(3,346)	(3,346)	0
Prior Year Encumbrances Appropriated	1,072	1,072	1,072	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$1,605)</u>	<u>(\$1,605)</u>	<u>\$43</u>	<u>\$1,648</u>

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,500	\$2,500	\$2,600	\$100
Other	0	100	0	(100)
<i>Total Revenues</i>	2,500	2,600	2,600	0
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	2,500	2,700	2,700	0
<i>Net Change in Fund Balance</i>	0	(100)	(100)	0
<i>Fund Balance Beginning of Year</i>	200	200	200	0
<i>Fund Balance End of Year</i>	<u>\$200</u>	<u>\$100</u>	<u>\$100</u>	<u>\$0</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$89,367	\$124,786	\$124,786	\$0
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	82,120	113,272	111,008	2,264
Contractual Services	2,000	1,891	996	895
Materials and Supplies	5,058	11,519	7,097	4,422
<i>Total Expenditures</i>	89,178	126,682	119,101	7,581
<i>Net Change in Fund Balance</i>	189	(1,896)	5,685	7,581
<i>Fund Balance Beginning of Year</i>	2,820	2,820	2,820	0
<i>Fund Balance End of Year</i>	\$3,009	\$924	\$8,505	\$7,581

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$15,000	\$15,000	\$702	(\$14,298)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Drug Task Force:				
Contractual Services	1,000	0	0	0
Capital Outlay	1,000	0	0	0
Other	13,000	0	0	0
<i>Total Expenditures</i>	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	15,000	702	(14,298)
Other Financing Uses				
Transfers Out	0	(65,560)	(65,560)	0
<i>Net Change in Fund Balance</i>	0	(50,560)	(64,858)	(14,298)
<i>Fund Balance Beginning of Year</i>	<u>64,858</u>	<u>64,858</u>	<u>64,858</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$64,858</u>	<u>\$14,298</u>	<u>\$0</u>	<u>(\$14,298)</u>

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$138,481	\$173,456	\$176,065	\$2,609
Other	3,000	3,000	478	(2,522)
<i>Total Revenues</i>	141,481	176,456	176,543	87
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	66,407	70,432	69,411	1,021
Contractual Services	95,046	106,646	64,953	41,693
Materials and Supplies	11,723	11,723	8,948	2,775
Capital Outlay	1,076	43,076	23,368	19,708
<i>Total Expenditures</i>	174,252	231,877	166,680	65,197
<i>Net Change in Fund Balance</i>	(32,771)	(55,421)	9,863	65,284
<i>Fund Balance Beginning of Year</i>	75,529	75,529	75,529	0
Prior Year Encumbrances Appropriated	32,193	32,193	32,193	0
<i>Fund Balance End of Year</i>	\$74,951	\$52,301	\$117,585	\$65,284

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$60,000	\$105,525	\$0	(\$105,525)
Licenses and Permits	0	0	107,072	107,072
<i>Total Revenues</i>	<u>60,000</u>	<u>105,525</u>	<u>107,072</u>	<u>1,547</u>
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Personal Services	0	19,997	19,997	0
Contractual Services	32,563	60,563	55,544	5,019
Materials and Supplies	3,000	5,000	4,139	861
Capital Outlay	0	5,000	4,336	664
Other	200	200	38	162
<i>Total Expenditures</i>	<u>35,763</u>	<u>90,760</u>	<u>84,054</u>	<u>6,706</u>
<i>Excess of Revenues Over Expenditures</i>	24,237	14,765	23,018	8,253
Other Financing Uses				
Transfers Out	(20,000)	(3)	0	3
<i>Net Change in Fund Balance</i>	4,237	14,762	23,018	8,256
<i>Fund Balance Beginning of Year</i>	57,120	57,120	57,120	0
Prior Year Encumbrances Appropriated	2,563	2,563	2,563	0
<i>Fund Balance End of Year</i>	<u>\$63,920</u>	<u>\$74,445</u>	<u>\$82,701</u>	<u>\$8,256</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$58,981	\$59,981	\$53,271	(\$6,710)
Expenditures				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	104,013	105,432	100,981	4,451
Contractual Services	4,443	4,386	3,943	443
Materials and Supplies	500	500	500	0
<i>Total Expenditures</i>	<u>108,956</u>	<u>110,318</u>	<u>105,424</u>	<u>4,894</u>
<i>Excess of Revenues Under Expenditures</i>	(49,975)	(50,337)	(52,153)	(1,816)
Other Financing Sources				
Transfers In	47,470	47,470	47,687	217
<i>Net Change in Fund Balance</i>	(2,505)	(2,867)	(4,466)	(1,599)
<i>Fund Balance Beginning of Year</i>	<u>13,691</u>	<u>13,691</u>	<u>13,691</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$11,186</u>	<u>\$10,824</u>	<u>\$9,225</u>	<u>(\$1,599)</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$70,837	\$35,419	\$35,419	\$0
Expenditures				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	62,474	31,366	31,366	0
Contractual Services	1,894	256	256	0
Materials and Supplies	6,372	7,420	7,398	22
Capital Outlay	308	308	308	0
<i>Total Expenditures</i>	<u>71,048</u>	<u>39,350</u>	<u>39,328</u>	<u>22</u>
<i>Net Change in Fund Balance</i>	(211)	(3,931)	(3,909)	22
<i>Fund Balance Beginning of Year</i>	4,999	4,999	4,999	0
Prior Year Encumbrances Appropriated	<u>315</u>	<u>315</u>	<u>315</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,103</u></u>	<u><u>\$1,383</u></u>	<u><u>\$1,405</u></u>	<u><u>\$22</u></u>

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$5,040	\$5,040	\$5,040	\$0
Expenditures				
Current:				
Public Safety:				
Sheriff:				
Personal Services	4,600	4,600	2,606	1,994
Materials and Supplies	500	500	0	500
<i>Total Expenditures</i>	<u>5,100</u>	<u>5,100</u>	<u>2,606</u>	<u>2,494</u>
<i>Net Change in Fund Balance</i>	(60)	(60)	2,434	2,494
<i>Fund Balance Beginning of Year</i>	356	356	356	0
Prior Year Encumbrances Appropriated	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$396</u></u>	<u><u>\$396</u></u>	<u><u>\$2,890</u></u>	<u><u>\$2,494</u></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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$3,440	\$3,440	\$0	(\$3,440)
Fines and Forfeitures	6,000	6,000	9,553	3,553
Charges for Services	100	100	0	(100)
Other	0	0	120	120
<i>Total Revenues</i>	9,540	9,540	9,673	133
Expenditures				
Current:				
General Government:				
Judicial:				
Indigent Drivers:				
Contractual Services	22,452	22,452	20,952	1,500
<i>Net Change in Fund Balance</i>	(12,912)	(12,912)	(11,279)	1,633
<i>Fund Balance Beginning of Year</i>	19,916	19,916	19,916	0
Prior Year Encumbrances Appropriated	4,950	4,950	4,950	0
<i>Fund Balance End of Year</i>	<u>\$11,954</u>	<u>\$11,954</u>	<u>\$13,587</u>	<u>\$1,633</u>

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$13,500	\$13,500	\$13,244	(\$256)
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	2,042	2,042	1,744	298
Contractual Services	8,080	12,830	8,781	4,049
Capital Outlay	0	237	237	0
Other	1,280	1,280	954	326
<i>Total Expenditures</i>	11,402	16,389	11,716	4,673
<i>Net Change in Fund Balance</i>	2,098	(2,889)	1,528	4,417
<i>Fund Balance Beginning of Year</i>	29,549	29,549	29,549	0
Prior Year Encumbrances Appropriated	1,902	1,902	1,902	0
<i>Fund Balance End of Year</i>	\$33,549	\$28,562	\$32,979	\$4,417

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$18,000	\$22,935	\$22,370	(\$565)
Expenditures				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	13,000	12,966	12,172	794
Capital Outlay	10,500	11,254	11,254	0
<i>Total Expenditures</i>	<u>23,500</u>	<u>24,220</u>	<u>23,426</u>	<u>794</u>
<i>Net Change in Fund Balance</i>	(5,500)	(1,285)	(1,056)	229
<i>Fund Balance Beginning of Year</i>	<u>20,153</u>	<u>20,153</u>	<u>20,153</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,653</u></u>	<u><u>\$18,868</u></u>	<u><u>\$19,097</u></u>	<u><u>\$229</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$350	\$350	\$220	(\$130)
Other	0	0	121	121
<i>Total Revenues</i>	350	350	341	(9)
Expenditures				
Current:				
Public Safety:				
Enforcement and Education:				
Personal Services	800	800	0	800
<i>Net Change in Fund Balance</i>	(450)	(450)	341	791
<i>Fund Balance Beginning of Year</i>	1,381	1,381	1,381	0
<i>Fund Balance End of Year</i>	<u>\$931</u>	<u>\$931</u>	<u>\$1,722</u>	<u>\$791</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$20,500	\$21,900	\$21,848	(\$52)
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Contractual Services	9,000	12,227	12,175	52
Other	11,500	9,826	9,826	0
<i>Total Expenditures</i>	<u>20,500</u>	<u>22,053</u>	<u>22,001</u>	<u>52</u>
<i>Net Change in Fund Balance</i>	0	(153)	(153)	0
<i>Fund Balance Beginning of Year</i>	<u>155</u>	<u>155</u>	<u>155</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$155</u></u>	<u><u>\$2</u></u>	<u><u>\$2</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
Specialized Docket Payroll Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$30,128	\$30,128	\$30,128	\$0
Expenditures				
Current:				
General Government:				
Judicial:				
Special Docket:				
Contractual Services	30,128	30,128	30,128	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>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$44,000	\$44,000	\$38,774	(\$5,226)
Expenditures				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	40,075	45,844	39,398	6,446
Contractual Services	1,782	1,782	459	1,323
Capital Outlay	1,800	1,800	950	850
<i>Total Expenditures</i>	<u>43,657</u>	<u>49,426</u>	<u>40,807</u>	<u>8,619</u>
<i>Net Change in Fund Balance</i>	343	(5,426)	(2,033)	3,393
<i>Fund Balance Beginning of Year</i>	4,627	4,627	4,627	0
Prior Year Encumbrances Appropriated	<u>799</u>	<u>799</u>	<u>799</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,769</u></u>	<u><u>\$0</u></u>	<u><u>\$3,393</u></u>	<u><u>\$3,393</u></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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$7,000	\$9,000	\$11,077	\$2,077
Charges for Services	68,000	96,300	93,870	(2,430)
Other	0	500	586	86
<i>Total Revenues</i>	<u>75,000</u>	<u>105,800</u>	<u>105,533</u>	<u>(267)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
County Court Special Projects:				
Contractual Services	46,290	46,290	45,278	1,012
Materials and Supplies	12,858	12,858	12,858	0
Capital Outlay	35,465	35,465	34,254	1,211
Other	28,565	28,565	23,606	4,959
<i>Total Expenditures</i>	<u>123,178</u>	<u>123,178</u>	<u>115,996</u>	<u>7,182</u>
<i>Net Change in Fund Balance</i>	(48,178)	(17,378)	(10,463)	6,915
<i>Fund Balance Beginning of Year</i>	136,944	136,944	136,944	0
Prior Year Encumbrances Appropriated	<u>38,679</u>	<u>38,679</u>	<u>38,679</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$127,445</u>	<u>\$158,245</u>	<u>\$165,160</u>	<u>\$6,915</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$63,800	\$66,300	\$72,823	\$6,523
Other	100	100	0	(100)
<i>Total Revenues</i>	<u>63,900</u>	<u>66,400</u>	<u>72,823</u>	<u>6,423</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	67,581	67,760	65,859	1,901
Contractual Services	6,000	6,060	0	6,060
Materials and Supplies	1,193	1,193	815	378
Capital Outlay	5,300	8,300	5,170	3,130
<i>Total Expenditures</i>	<u>80,074</u>	<u>83,313</u>	<u>71,844</u>	<u>11,469</u>
<i>Net Change in Fund Balance</i>	(16,174)	(16,913)	979	17,892
<i>Fund Balance Beginning of Year</i>	92,613	92,613	92,613	0
Prior Year Encumbrances Appropriated	<u>1,614</u>	<u>1,614</u>	<u>1,614</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$78,053</u></u>	<u><u>\$77,314</u></u>	<u><u>\$95,206</u></u>	<u><u>\$17,892</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$42,000	\$42,000	\$39,172	(\$2,828)
Other	0	0	254	254
<i>Total Revenues</i>	<u>42,000</u>	<u>42,000</u>	<u>39,426</u>	<u>(2,574)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Common Pleas Special Projects:				
Personal Services	4,882	4,115	4,115	0
Contractual Services	10,672	30,928	12,669	18,259
Materials and Supplies	1,787	1,787	466	1,321
Capital Outlay	41,659	22,169	3,503	18,666
<i>Total Expenditures</i>	<u>59,000</u>	<u>58,999</u>	<u>20,753</u>	<u>38,246</u>
<i>Net Change in Fund Balance</i>	(17,000)	(16,999)	18,673	35,672
<i>Fund Balance Beginning of Year</i>	13,715	13,715	13,715	0
Prior Year Encumbrances Appropriated	<u>3,286</u>	<u>3,286</u>	<u>3,286</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$2</u></u>	<u><u>\$35,674</u></u>	<u><u>\$35,672</u></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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Capital Outlay	1,633	1,633	0	1,633
<i>Net Change in Fund Balance</i>	(1,633)	(1,633)	0	1,633
<i>Fund Balance Beginning of Year</i>	1,633	1,633	1,633	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$1,633	\$1,633

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$400	\$615	\$622	\$7
Expenditures				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	400	150	0	150
Materials and Supplies	689	1,005	598	407
<i>Total Expenditures</i>	1,089	1,155	598	557
<i>Net Change in Fund Balance</i>	(689)	(540)	24	564
<i>Fund Balance Beginning of Year</i>	314	314	314	0
Prior Year Encumbrances Appropriated	376	376	376	0
<i>Fund Balance End of Year</i>	\$1	\$150	\$714	\$564

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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	3,938	3,938	3,938	0
<i>Fund Balance End of Year</i>	<u>\$3,938</u>	<u>\$3,938</u>	<u>\$3,938</u>	<u>\$0</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$3,500	\$3,500	\$2,665	(\$835)
Expenditures				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Contractual Services	3,500	3,500	3,471	29
<i>Net Change in Fund Balance</i>	0	0	(806)	(806)
<i>Fund Balance Beginning of Year</i>	4,863	4,863	4,863	0
<i>Fund Balance End of Year</i>	<u>\$4,863</u>	<u>\$4,863</u>	<u>\$4,057</u>	<u>(\$806)</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$100	\$100	\$0	(\$100)
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	100	100	0	(100)
<i>Fund Balance Beginning of Year</i>	50	50	50	0
<i>Fund Balance End of Year</i>	\$150	\$150	\$50	(\$100)

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$0	\$4,574	\$4,574
Fines and Forfeitures	135,000	135,000	119,445	(15,555)
Charges for Services	13,500	13,500	13,571	71
Other	100	100	451	351
<i>Total Revenues</i>	<u>148,600</u>	<u>148,600</u>	<u>138,041</u>	<u>(10,559)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Law Library Resources:				
Personal Services	61,703	62,548	58,451	4,097
Contractual Services	65,658	65,658	59,534	6,124
Capital Outlay	28,606	31,296	29,376	1,920
Other	1,000	2,884	2,187	697
<i>Total Expenditures</i>	<u>156,967</u>	<u>162,386</u>	<u>149,548</u>	<u>12,838</u>
<i>Net Change in Fund Balance</i>	(8,367)	(13,786)	(11,507)	2,279
<i>Fund Balance Beginning of Year</i>	164,561	164,561	164,561	0
Prior Year Encumbrances Appropriated	<u>6,763</u>	<u>6,763</u>	<u>6,763</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$162,957</u></u>	<u><u>\$157,538</u></u>	<u><u>\$159,817</u></u>	<u><u>\$2,279</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Mitigation Grant Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$789,223	\$789,223	\$319,451	(\$469,772)
Expenditures				
Current:				
General Government:				
Hazard Mitigation:				
Contractual Services	119,636	62,910	54,328	8,582
Capital Outlay	655,266	722,491	722,491	0
<i>Total Expenditures</i>	<u>774,902</u>	<u>785,401</u>	<u>776,819</u>	<u>8,582</u>
<i>Net Change in Fund Balance</i>	14,321	3,822	(457,368)	(461,190)
<i>Fund Deficit Beginning of Year</i>	(785,402)	(785,402)	(785,402)	0
Prior Year Encumbrances Appropriated	<u>785,402</u>	<u>785,402</u>	<u>785,402</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$14,321</u></u>	<u><u>\$3,822</u></u>	<u><u>(\$457,368)</u></u>	<u><u>(\$461,190)</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, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	6,248	6,248	6,248	0
<i>Fund Balance End of Year</i>	<u>\$6,248</u>	<u>\$6,248</u>	<u>\$6,248</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Court Post Adjudication Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$16,667	\$16,732	\$16,732	\$0
Expenditures				
Current:				
Public Safety:				
Drug Court:				
Contractual Services	16,667	16,732	16,732	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
County 911 Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$8,400	\$10,700	\$11,637	\$937
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	1,170,553	1,211,603	1,201,137	10,466
Contractual Services	261,635	254,535	246,925	7,610
Materials and Supplies	7,632	8,882	8,600	282
Other	460	810	429	381
<i>Total Expenditures</i>	<u>1,440,280</u>	<u>1,475,830</u>	<u>1,457,091</u>	<u>18,739</u>
<i>Excess of Revenues Under Expenditures</i>	(1,431,880)	(1,465,130)	(1,445,454)	19,676
Other Financing Sources				
Transfers In	<u>1,384,745</u>	<u>1,421,225</u>	<u>1,420,295</u>	<u>(930)</u>
<i>Net Change in Fund Balance</i>	(47,135)	(43,905)	(25,159)	18,746
<i>Fund Balance Beginning of Year</i>	25,335	25,335	25,335	0
Prior Year Encumbrances Appropriated	<u>21,802</u>	<u>21,802</u>	<u>21,802</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2</u>	<u>\$3,232</u>	<u>\$21,978</u>	<u>\$18,746</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$790	\$829	\$39
Charges for Services	46,150	46,150	46,181	31
Other	6,650	71,100	72,213	1,113
<i>Total Revenues</i>	<u>52,800</u>	<u>118,040</u>	<u>119,223</u>	<u>1,183</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,447,139	2,504,714	2,486,950	17,764
Contractual Services	92,055	97,055	93,015	4,040
Materials and Supplies	171,276	168,050	164,070	3,980
Utilities	265,907	268,407	263,127	5,280
Capital Outlay	0	1,000	1,000	0
Other	0	226	225	1
<i>Total Expenditures</i>	<u>2,976,377</u>	<u>3,039,452</u>	<u>3,008,387</u>	<u>31,065</u>
<i>Excess of Revenues Under Expenditures</i>	(2,923,577)	(2,921,412)	(2,889,164)	32,248
Other Financing Sources				
Transfers In	2,801,686	2,801,686	2,801,686	0
<i>Net Change in Fund Balance</i>	(121,891)	(119,726)	(87,478)	32,248
<i>Fund Balance Beginning of Year</i>	38,712	38,712	38,712	0
Prior Year Encumbrances Appropriated	83,180	83,180	83,180	0
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$2,166</u>	<u>\$34,414</u>	<u>\$32,248</u>

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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$770,000	\$777,200	\$777,040	(\$160)
Other	0	0	155	155
<i>Total Revenues</i>	<u>770,000</u>	<u>777,200</u>	<u>777,195</u>	<u>(5)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	398,147	354,045	302,937	51,108
Contractual Services	28,506	28,506	25,073	3,433
Materials and Supplies	18,200	18,200	10,661	7,539
Capital Outlay	5,812	5,812	812	5,000
Other	2,051	2,051	1,328	723
<i>Total Expenditures</i>	<u>452,716</u>	<u>408,614</u>	<u>340,811</u>	<u>67,803</u>
<i>Excess of Revenues Over Expenditures</i>	317,284	368,586	436,384	67,798
Other Financing Uses				
Transfers Out	(300,000)	(344,102)	(344,102)	0
<i>Net Change in Fund Balance</i>	17,284	24,484	92,282	67,798
<i>Fund Balance Beginning of Year</i>	688,256	688,256	688,256	0
Prior Year Encumbrances Appropriated	12,592	12,592	12,592	0
<i>Fund Balance End of Year</i>	<u><u>\$718,132</u></u>	<u><u>\$725,332</u></u>	<u><u>\$793,130</u></u>	<u><u>\$67,798</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$44,100	\$205,584	\$202,182	(\$3,402)
Expenditures				
Current:				
Public Works:				
Growth:				
Contractual Services	49,675	49,675	24,485	25,190
Capital Outlay	0	2,000	2,000	0
Other	114,000	114,000	75,000	39,000
<i>Total Expenditures</i>	<u>163,675</u>	<u>165,675</u>	<u>101,485</u>	<u>64,190</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(119,575)</u>	<u>39,909</u>	<u>100,697</u>	<u>60,788</u>
Other Financing Sources (Uses)				
Advance In	0	296,338	0	(296,338)
Advances Out	(299,740)	(299,740)	0	299,740
<i>Total Other Financing Sources (Uses)</i>	<u>(299,740)</u>	<u>(3,402)</u>	<u>0</u>	<u>3,402</u>
<i>Net Change in Fund Balance</i>	(419,315)	36,507	100,697	64,190
<i>Fund Balance Beginning of Year</i>	1,275,952	1,275,952	1,275,952	0
Prior Year Encumbrances Appropriated	138,425	138,425	138,425	0
<i>Fund Balance End of Year</i>	<u>\$995,062</u>	<u>\$1,450,884</u>	<u>\$1,515,074</u>	<u>\$64,190</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$75,000	\$79,530	\$79,530	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Recorder:				
Contractual Services	86,216	86,216	68,854	17,362
Capital Outlay	3,500	3,500	0	3,500
<i>Total Expenditures</i>	<u>89,716</u>	<u>89,716</u>	<u>68,854</u>	<u>20,862</u>
<i>Net Change in Fund Balance</i>	(14,716)	(10,186)	10,676	20,862
<i>Fund Balance Beginning of Year</i>	30,358	30,358	30,358	0
Prior Year Encumbrances Appropriated	<u>24,217</u>	<u>24,217</u>	<u>24,217</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$39,859</u></u>	<u><u>\$44,389</u></u>	<u><u>\$65,251</u></u>	<u><u>\$20,862</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$34,000	\$35,915	\$30,712	(\$5,203)
Other	0	0	391	391
<i>Total Revenues</i>	<u>34,000</u>	<u>35,915</u>	<u>31,103</u>	<u>(4,812)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Southern District Probation:				
Personal Services	500	500	0	500
Contractual Services	11,188	11,188	11,157	31
Materials and Supplies	8,656	8,656	4,644	4,012
Capital Outlay	3,120	3,120	2,840	280
Total Southern District Probation	<u>23,464</u>	<u>23,464</u>	<u>18,641</u>	<u>4,823</u>
Special Probation:				
Personal Services	298,759	298,759	269,715	29,044
Contractual Services	10,365	10,365	9,501	864
Materials and Supplies	4,643	4,643	2,677	1,966
Capital Outlay	1,100	1,100	133	967
Total Special Probation	<u>314,867</u>	<u>314,867</u>	<u>282,026</u>	<u>32,841</u>
Probation Services:				
Personal Services	4,387	4,387	865	3,522
Contractual Services	641	10,616	8,495	2,121
Materials and Supplies	7,752	8,752	7,488	1,264
Capital Outlay	6,450	4,050	0	4,050
Total Probation Services	<u>19,230</u>	<u>27,805</u>	<u>16,848</u>	<u>10,957</u>
<i>Total Expenditures</i>	<u>357,561</u>	<u>366,136</u>	<u>317,515</u>	<u>48,621</u>
<i>Excess of Revenues Under Expenditures</i>	(323,561)	(330,221)	(286,412)	43,809
Other Financing Sources				
Transfers In	269,224	269,224	269,224	0
<i>Net Change in Fund Balance</i>	(54,337)	(60,997)	(17,188)	43,809
<i>Fund Balance Beginning of Year</i>	106,781	106,781	106,781	0
Prior Year Encumbrances Appropriated	4,103	4,103	4,103	0
<i>Fund Balance End of Year</i>	<u>\$56,547</u>	<u>\$49,887</u>	<u>\$93,696</u>	<u>\$43,809</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Joint Public Defender Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$83,603	\$83,603	\$389,764	\$306,161
Other	300,000	306,250	87	(306,163)
<i>Total Revenues</i>	<u>383,603</u>	<u>389,853</u>	<u>389,851</u>	<u>(2)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	712,497	710,599	696,753	13,846
Contractual Services	58,213	66,413	64,057	2,356
Materials and Supplies	10,996	13,496	13,157	339
Capital Outlay	6,818	5,818	5,404	414
Other	1,100	3,298	3,298	0
<i>Total Expenditures</i>	<u>789,624</u>	<u>799,624</u>	<u>782,669</u>	<u>16,955</u>
<i>Excess of Revenues Under Expenditures</i>	(406,021)	(409,771)	(392,818)	16,953
Other Financing Sources				
Transfers In	345,915	355,915	355,915	0
<i>Net Change in Fund Balance</i>	(60,106)	(53,856)	(36,903)	16,953
<i>Fund Balance Beginning of Year</i>	53,940	53,940	53,940	0
Prior Year Encumbrances Appropriated	6,167	6,167	6,167	0
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$6,251</u>	<u>\$23,204</u>	<u>\$16,953</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Debt Service:				
Principal Retirement	47,000	47,000	47,000	0
Interest and Fiscal Charges	32,915	32,915	32,914	1
<i>Total Expenditures</i>	<u>79,915</u>	<u>79,915</u>	<u>79,914</u>	<u>1</u>
<i>Excess of Revenues Under Expenditures</i>	(79,915)	(79,915)	(79,914)	1
Other Financing Sources				
Transfers In	<u>79,915</u>	<u>79,915</u>	<u>79,914</u>	<u>(1)</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$1</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
Permanent Improvement Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$1,700	\$1,700	\$951	(\$749)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,700	1,700	951	(749)
<i>Fund Balance Beginning of Year</i>	<u>216,128</u>	<u>216,128</u>	<u>216,128</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$217,828</u>	<u>\$217,828</u>	<u>\$217,079</u>	<u>(\$749)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement D. D. S. Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>92,344</u>	<u>92,344</u>	<u>62,112</u>	<u>30,232</u>
<i>Excess of Revenues Under Expenditures</i>	(92,344)	(92,344)	(62,112)	30,232
Other Financing Sources				
Transfers In	<u>90,159</u>	<u>90,159</u>	<u>90,159</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,185)	(2,185)	28,047	30,232
<i>Fund Balance Beginning of Year</i>	32,571	32,571	32,571	0
Prior Year Encumbrances Appropriated	<u>10,185</u>	<u>10,185</u>	<u>10,185</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$40,571</u></u>	<u><u>\$40,571</u></u>	<u><u>\$70,803</u></u>	<u><u>\$30,232</u></u>

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, 2015

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Rentals	\$6,000	\$6,000	\$7,200	\$1,200
Other	375,314	407,261	425,588	18,327
<i>Total Revenues</i>	381,314	413,261	432,788	19,527
Expenditures				
Capital Outlay	734,152	1,084,758	1,073,200	11,558
<i>Excess of Revenues Under Expenditures</i>	(352,838)	(671,497)	(640,412)	31,085
Other Financing Sources (Uses)				
Transfers In	367,166	480,916	563,099	82,183
Transfers Out	(107,915)	(107,915)	(107,914)	1
<i>Total Other Financing Sources (Uses)</i>	259,251	373,001	455,185	82,184
<i>Net Change in Fund Balance</i>	(93,587)	(298,496)	(185,227)	113,269
<i>Fund Balance Beginning of Year</i>	879,443	879,443	879,443	0
Prior Year Encumbrances Appropriated	101,273	101,273	101,273	0
<i>Fund Balance End of Year</i>	<u>\$887,129</u>	<u>\$682,220</u>	<u>\$795,489</u>	<u>\$113,269</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$20,000	\$20,000	\$0	(\$20,000)
Other	37,400	37,400	25,320	(12,080)
<i>Total Revenues</i>	<u>57,400</u>	<u>57,400</u>	<u>25,320</u>	<u>(32,080)</u>
Expenditures				
Capital Outlay	318,371	321,371	226,382	94,989
Debt Service:				
Principal Retirement	80,616	80,616	80,616	0
Interest and Fiscal Charges	60,538	60,549	60,549	0
<i>Total Debt Service</i>	<u>141,154</u>	<u>141,165</u>	<u>141,165</u>	<u>0</u>
<i>Total Expenditures</i>	<u>459,525</u>	<u>462,536</u>	<u>367,547</u>	<u>94,989</u>
<i>Excess of Revenues Under Expenditures</i>	(402,125)	(405,136)	(342,227)	62,909
Other Financing Sources				
Transfers In	225,000	225,000	225,000	0
<i>Net Change in Fund Balance</i>	(177,125)	(180,136)	(117,227)	62,909
<i>Fund Balance Beginning of Year</i>	310,489	310,489	310,489	0
Prior Year Encumbrances Appropriated	21,666	21,666	21,666	0
<i>Fund Balance End of Year</i>	<u>\$155,030</u>	<u>\$152,019</u>	<u>\$214,928</u>	<u>\$62,909</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$2,602,977	\$2,602,977	\$0
Expenditures				
Capital Outlay	<u>0</u>	<u>2,602,977</u>	<u>2,602,977</u>	<u>0</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
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$10,000	\$15,770	\$15,770	\$0
Other	<u>0</u>	<u>13,680</u>	<u>13,680</u>	<u>0</u>
<i>Total Revenues</i>	10,000	29,450	29,450	0
Expenditures				
Capital Outlay	<u>10,000</u>	<u>30,586</u>	<u>25,540</u>	<u>5,046</u>
<i>Net Change in Fund Balance</i>	0	(1,136)	3,910	5,046
<i>Fund Balance Beginning of Year</i>	<u>19,587</u>	<u>19,587</u>	<u>19,587</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,587</u></u>	<u><u>\$18,451</u></u>	<u><u>\$23,497</u></u>	<u><u>\$5,046</u></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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$154,500	\$170,550	\$159,694	(\$10,856)
Other	<u>0</u>	<u>100</u>	<u>813</u>	<u>713</u>
<i>Total Revenues</i>	154,500	170,650	160,507	(10,143)
Expenditures				
Capital Outlay	<u>189,927</u>	<u>207,606</u>	<u>187,136</u>	<u>20,470</u>
<i>Net Change in Fund Balance</i>	(35,427)	(36,956)	(26,629)	10,327
<i>Fund Balance Beginning of Year</i>	107,823	107,823	107,823	0
Prior Year Encumbrances Appropriated	<u>70,353</u>	<u>70,353</u>	<u>70,353</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$142,749</u>	<u>\$141,220</u>	<u>\$151,547</u>	<u>\$10,327</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$1,500	\$1,500	\$985	(\$515)
Expenditures				
Capital Outlay	<u>1,530</u>	<u>1,530</u>	<u>503</u>	<u>1,027</u>
<i>Net Change in Fund Balance</i>	(30)	(30)	482	512
<i>Fund Balance Beginning of Year</i>	2,811	2,811	2,811	0
Prior Year Encumbrances Appropriated	<u>29</u>	<u>29</u>	<u>29</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,810</u></u>	<u><u>\$2,810</u></u>	<u><u>\$3,322</u></u>	<u><u>\$512</u></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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$3,200	\$3,200	\$1,473	(\$1,727)
Expenditures				
Capital Outlay	3,469	3,469	809	2,660
<i>Net Change in Fund Balance</i>	(269)	(269)	664	933
<i>Fund Balance Beginning of Year</i>	11,568	11,568	11,568	0
Prior Year Encumbrances Appropriated	169	169	169	0
<i>Fund Balance End of Year</i>	<u>\$11,468</u>	<u>\$11,468</u>	<u>\$12,401</u>	<u>\$933</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$1,410	\$1,500	\$90
Other	840	840	815	(25)
<i>Total Revenues</i>	840	2,250	2,315	65
Expenditures				
Capital Outlay	67,649	92,269	88,946	3,323
<i>Excess of Revenues Under Expenditures</i>	(66,809)	(90,019)	(86,631)	3,388
Other Financing Sources				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(16,809)	(40,019)	(36,631)	3,388
<i>Fund Balance Beginning of Year</i>	62,272	62,272	62,272	0
Prior Year Encumbrances Appropriated	30,570	30,570	30,570	0
<i>Fund Balance End of Year</i>	<u>\$76,033</u>	<u>\$52,823</u>	<u>\$56,211</u>	<u>\$3,388</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Fund
For the Year Ended December 31, 2015

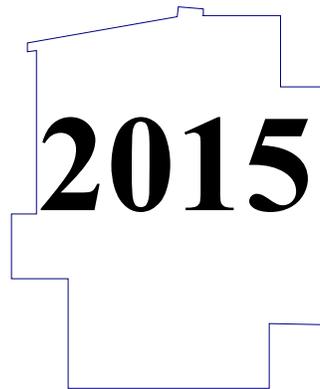
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$6,831,500	\$6,964,500	\$7,030,112	\$65,612
Expenses				
Personal Services	25,161	53,654	44,142	9,512
Contractual Services	254,116	815,958	814,598	1,360
Claims	5,990,102	5,990,102	5,990,102	0
Other	0	13	13	0
<i>Total Expenses</i>	<u>6,269,379</u>	<u>6,859,727</u>	<u>6,848,855</u>	<u>10,872</u>
<i>Net Change in Fund Equity</i>	562,121	104,773	181,257	76,484
<i>Fund Equity Beginning of Year</i>	2,016,205	2,016,205	2,016,205	0
Prior Year Encumbrances Appropriated	<u>2,019</u>	<u>2,019</u>	<u>2,019</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,580,345</u>	<u>\$2,122,997</u>	<u>\$2,199,481</u>	<u>\$76,484</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$202,100	\$229,200	\$229,285	\$85
Expenses				
Personal Services	12,162	14,429	13,821	608
Contractual Services	12,641	14,997	14,365	632
Claims	383,138	454,549	447,624	6,925
Other	20,208	23,975	22,965	1,010
<i>Total Expenses</i>	<u>428,149</u>	<u>507,950</u>	<u>498,775</u>	<u>9,175</u>
<i>Net Change in Fund Equity</i>	(226,049)	(278,750)	(269,490)	9,260
<i>Fund Equity Beginning of Year</i>	1,023,734	1,023,734	1,023,734	0
Prior Year Encumbrances Appropriated	<u>10,438</u>	<u>10,438</u>	<u>10,438</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$808,123</u></u>	<u><u>\$755,422</u></u>	<u><u>\$764,682</u></u>	<u><u>\$9,260</u></u>

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



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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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.

<u>Contents</u>	<u>Page(s)</u>
------------------------	-----------------------

Financial Trends	S2-S11
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These schedules contain trend information to help the reader understand how the County's financial position has changed over time.

Revenue Capacity	S12-S35
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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.

Debt Capacity	S37-S44
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These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Economic and Demographic Information	S45-S47
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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.

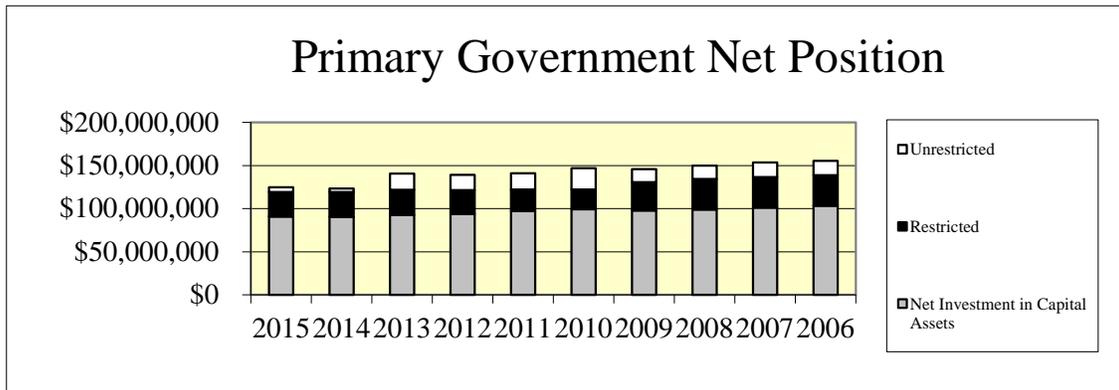
Operating Information	S48-S59
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These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

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)

	2015	2014 (1)	2013	2012
Governmental Activities:				
Net Investment in Capital Assets	\$70,679,081	\$70,145,930	\$72,650,122	\$73,949,466
Restricted for:				
Capital Projects	588,635	2,042,613	2,106,292	2,218,964
Debt Service	0	0	0	0
Other Purposes	27,660,080	26,886,513	27,128,135	25,603,946
Unrestricted	<u>5,442,095</u>	<u>4,004,128</u>	<u>18,368,861</u>	<u>17,182,977</u>
Total Governmental Activities Net Position	<u>104,369,891</u>	<u>103,079,184</u>	<u>120,253,410</u>	<u>118,955,353</u>
Business-type Activities:				
Net Investment in Capital Assets	20,033,924	20,169,617	19,881,978	19,777,943
Restricted	159,842	0	0	0
Unrestricted	<u>292,409</u>	<u>185,613</u>	<u>475,772</u>	<u>394,131</u>
Total Business-type Activities Net Position	<u>20,486,175</u>	<u>20,355,230</u>	<u>20,357,750</u>	<u>20,172,074</u>
Primary Government:				
Net Investment in Capital Assets	90,713,005	90,315,547	92,532,100	93,727,409
Restricted	28,408,557	28,929,126	29,234,427	27,822,910
Unrestricted	<u>5,734,504</u>	<u>4,189,741</u>	<u>18,844,633</u>	<u>17,577,108</u>
Total Primary Government Net Position	<u>\$124,856,066</u>	<u>\$123,434,414</u>	<u>\$140,611,160</u>	<u>\$139,127,427</u>



(1) The County reported the impact of GASB Statement No. 68 beginning in 2014

2011	2010	2009	2008	2007	2006
\$77,101,497	\$80,761,944	\$79,889,424	\$81,379,277	\$83,794,918	\$86,182,706
1,443,700	298,183	7,495,789	8,111,710	8,423,652	8,481,557
0	0	0	0	0	24,784
23,489,561	22,797,442	25,284,622	27,102,522	27,018,408	26,797,462
18,963,567	23,152,037	13,564,677	14,381,387	15,277,925	14,339,767
120,998,325	127,009,606	126,234,512	130,974,896	134,514,903	135,826,276
20,159,964	18,447,525	18,046,287	17,616,471	17,280,663	17,265,407
0	0	0	0	0	0
(246,328)	1,323,763	1,475,258	1,314,085	1,939,895	2,185,970
19,913,636	19,771,288	19,521,545	18,930,556	19,220,558	19,451,377
97,261,461	99,209,469	97,935,711	98,995,748	101,075,581	103,448,113
24,933,261	23,095,625	32,780,411	35,214,232	35,442,060	35,303,803
18,717,239	24,475,800	15,039,935	15,695,472	17,217,820	16,525,737
\$140,911,961	\$146,780,894	\$145,756,057	\$149,905,452	\$153,735,461	\$155,277,653

Tuscarawas County, Ohio
Changes in Net Position
Last Ten Years
(accrual basis of accounting)

	2015 (1)	2014	2013	2012
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$7,178,869	\$7,409,163	\$7,239,476	\$6,497,783
Legislative and Executive - External Portion	2,180,060	1,436,093	1,393,304	1,586,892
Legislative and Executive - Intergovernmental	99,565	555,112	1,338,334	502,252
Judicial - Primary Government	4,695,883	4,598,044	4,547,974	4,484,009
Judicial - Intergovernmental	35,113	25,268	60,491	26,087
Public Safety - Primary Government	9,531,163	8,545,840	8,167,124	7,887,119
Public Safety - Intergovernmental	1,657,617	1,336,950	0	1,255,308
Public Works - Primary Government	8,039,293	10,310,026	9,132,478	11,315,172
Public Works - Intergovernmental	646,776	207,641	1,101,393	231,144
Health - Primary Government	9,023,432	9,512,053	9,178,265	9,345,278
Health - Intergovernmental	0	0	0	0
Human Services - Primary Government	15,609,685	12,674,273	12,168,373	13,716,581
Human Services - Intergovernmental	4,007	6,390	0	3,166
Conservation and Recreation	380,528	273,922	371,507	216,049
Debt Service				
Interest and Fiscal Charges	92,806	99,523	105,503	112,164
<i>Total Governmental Activities Expenses</i>	<u>59,174,797</u>	<u>56,990,298</u>	<u>54,804,222</u>	<u>57,179,004</u>
Business-type Activities:				
Sewer	2,140,445	2,171,956	1,901,892	1,747,145
Water	1,534,484	1,198,434	1,294,644	1,189,681
<i>Total Business-type Activities Expenses</i>	<u>3,674,929</u>	<u>3,370,390</u>	<u>3,196,536</u>	<u>2,936,826</u>
<i>Total Primary Government Expenses</i>	<u>62,849,726</u>	<u>60,360,688</u>	<u>58,000,758</u>	<u>60,115,830</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	2,768,454	2,267,123	2,123,613	2,349,155
Legislative and Executive - External Portion	2,004,124	1,795,448	1,555,006	1,488,365
Legislative and Executive - Intergovernmental	6,775	59,854	187,722	62,371
Judicial - Primary Government	1,206,190	1,342,943	1,276,945	1,477,930
Judicial - Intergovernmental	2,389	2,725	8,485	3,239
Public Safety - Primary Government	692,859	1,424,448	1,315,894	1,631,439
Public Safety - Intergovernmental	112,799	144,155	0	155,886
Public Works - Primary Government	229,887	180,420	153,318	247,590
Public Works - Intergovernmental	44,013	22,389	154,488	28,704
Health - Primary Government	267,371	274,913	267,825	254,721
Health - Intergovernmental	0	0	0	0
Human Services - Primary Government	498,916	762,721	683,329	770,586
Human Services - Intergovernmental	273	689	0	393
Conservation and Recreation	60,410	53,388	120,304	51,486
Operating Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	338,375	37,622	85,191	89,231
Legislative and Executive - Intergovernmental	20	40,724	186,838	36,223
Judicial - Primary Government	56,457	67,322	27,636	8,099
Judicial - Intergovernmental	7	1,853	8,445	1,882
Public Safety - Primary Government	1,286,045	1,146,259	558,069	537,955
Public Safety - Intergovernmental	329	98,081	0	90,535
Public Works - Primary Government	5,697,125	5,877,402	5,957,457	5,851,207
Public Works - Intergovernmental	128	15,233	153,760	16,671
Health - Primary Government	3,823,107	3,620,521	4,104,636	4,411
Health - Intergovernmental	0	0	0	0
Human Services - Primary Government	10,395,295	8,639,233	7,870,569	8,237,420
Human Services - Intergovernmental	1	469	0	228
Conservation and Recreation	172	51	132	24
Capital Grants and Contributions				
General Government:				
Legislative and Executive	0	65,106	0	0
Public Safety	15,770	9,000	9,500	0
Public Works	2,605,462	1,484,947	1,992,958	1,891,176
<i>Total Governmental Activities Program Revenues</i>	<u>\$32,112,753</u>	<u>\$29,435,039</u>	<u>\$28,802,120</u>	<u>\$25,286,927</u>

2011	2010	2009	2008	2007	2006
\$7,657,907	\$6,891,333	\$7,395,946	\$7,020,515	\$6,872,159	\$8,366,047
1,559,752	1,371,485	1,494,878	1,312,027	1,493,238	1,431,812
398,459	406,504	489,304	521,875	701,778	564,920
4,411,284	4,358,468	4,348,343	4,586,690	4,135,804	3,586,963
25,167	26,256	0	0	0	0
7,675,608	7,530,350	7,486,413	7,674,163	7,167,785	2,254,897
1,102,513	1,286,483	1,461,666	1,349,907	1,741,028	1,320,264
10,824,443	11,326,039	9,983,828	8,898,652	11,573,341	7,432,184
359,221	416,829	0	0	0	350,562
9,144,890	8,256,963	8,642,859	8,592,670	7,139,445	7,209,384
0	0	0	0	64,970	14,480
13,950,723	14,019,800	16,821,981	19,985,105	19,426,267	19,072,385
2,888	3,065	0	0	0	0
362,076	373,642	374,199	408,830	446,323	498,085
116,831	39,401	47,832	23,274	55,358	48,860
57,591,762	56,306,618	58,547,249	60,373,708	60,817,496	52,150,843
1,888,745	1,801,650	1,967,910	1,430,717	1,420,808	1,709,095
2,228,440	874,637	790,582	990,756	811,540	719,922
4,117,185	2,676,287	2,758,492	2,421,473	2,232,348	2,429,017
61,708,947	58,982,905	61,305,741	62,795,181	63,049,844	54,579,860
3,001,952	2,559,358	2,714,589	2,476,674	2,325,790	2,900,230
1,376,947	1,450,997	1,613,586	1,533,633	1,504,885	1,346,148
56,963	54,356	72,155	65,644	100,229	5,645
1,350,731	1,309,309	1,232,235	1,127,212	1,097,885	1,101,699
3,598	3,511	0	0	0	0
641,599	577,471	599,141	601,700	539,838	490,797
157,614	172,023	215,542	169,798	248,656	13,193
192,364	389,590	308,719	339,571	571,509	581,924
51,354	55,736	0	0	0	3,503
284,781	246,498	343,125	357,927	291,705	188,805
0	0	0	0	9,279	145
753,380	723,274	560,522	769,323	718,705	629,067
413	410	0	0	0	0
82,418	71,819	96,239	79,665	89,913	8,743
159,921	106,592	82,732	143,591	455,064	436,474
46,263	58,009	1,457	100,832	73,575	8,895
9,660	87,767	4,300	3,731	3,131	133,875
2,922	3,747	0	0	0	0
590,015	502,819	535,015	564,843	709,161	446,000
128,008	183,584	4,351	260,818	182,532	20,790
6,007,041	7,178,542	4,465,979	6,325,561	5,747,169	6,984,649
41,708	59,484	0	0	0	5,520
4,549	2,640	10,517	5,896	2,695,745	2,711,479
0	0	0	0	6,812	228
7,307,984	10,109,041	11,298,451	13,274,021	14,314,370	12,561,434
335	437	0	0	0	0
79	75	27	8	318	0
0	0	0	0	0	0
0	0	0	0	10,000	10,000
1,602,996	2,920,356	2,020,824	111,074	1,330,958	1,027,728
\$23,855,595	\$28,827,445	\$26,179,506	\$28,311,522	\$33,027,229	\$31,616,971

(continued)

Tuscarawas County, Ohio
Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

	2015 (1)	2014	2013	2012
Business-type Activities:				
Charges for Services				
Sewer	\$2,163,825	\$2,088,980	\$1,859,902	\$1,501,116
Water	1,419,833	1,353,823	1,049,357	923,064
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	40,000	342,055	333,586	757,791
<i>Total Business-type Activities Program Revenues</i>	<u>3,623,658</u>	<u>3,784,858</u>	<u>3,242,845</u>	<u>3,181,971</u>
Net (Expense)/Revenue				
Governmental Activities	(27,062,044)	(27,555,259)	(26,002,102)	(31,892,077)
Business-type Activities	(51,271)	414,468	46,309	245,145
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(27,113,315)</u>	<u>(27,140,791)</u>	<u>(25,955,793)</u>	<u>(31,646,932)</u>
General Revenues				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	4,069,550	3,924,634	3,799,201	3,709,895
Developmental Disabilities Board	4,587,418	4,458,970	4,416,901	4,403,255
Aging	991,850	1,015,810	982,822	984,026
Community Mental Health	717,600	700,177	693,009	694,535
Capital Projects	0	0	0	0
Permissive Sales Tax Levied for:				
General Purposes	13,199,699	12,637,873	11,628,331	10,823,737
Intergovernmental	2,988,879	2,551,864	3,352,926	6,897,219
Gain on Sale of Capital Assets	23,996	0	0	0
Interest	95,796	113,426	155,923	195,979
Miscellaneous	1,677,963	1,525,132	1,915,748	2,140,459
<i>Total Governmental Activities</i>	<u>28,352,751</u>	<u>26,927,886</u>	<u>26,944,861</u>	<u>29,849,105</u>
Business-type Activities:				
Miscellaneous	182,216	12,872	31,121	13,293
<i>Total Primary Government</i>	<u>28,534,967</u>	<u>26,940,758</u>	<u>26,975,982</u>	<u>29,862,398</u>
Transfers				
Governmental Activities	0	(73,170)	0	0
Business-type Activities	0	73,170	0	0
<i>Total Transfers</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position				
Governmental Activities	1,290,707	(700,543)	942,759	(2,042,972)
Business-type Activities	130,945	500,510	77,430	258,438
<i>Total Primary Government Change in Net Position</i>	<u>\$1,421,652</u>	<u>(\$200,033)</u>	<u>\$1,020,189</u>	<u>(\$1,784,534)</u>

(1) Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015.

2011	2010	2009	2008	2007	2006
\$1,432,150	\$1,423,766	\$1,519,765	\$1,426,150	\$1,161,117	\$1,099,750
769,817	680,141	644,151	641,190	659,673	669,509
1,288,512	770,855	1,170,218	22,807	179,154	21,881
0	0	0	0	0	0
<u>3,490,479</u>	<u>2,874,762</u>	<u>3,334,134</u>	<u>2,090,147</u>	<u>1,999,944</u>	<u>1,791,140</u>
(33,736,167)	(27,479,173)	(32,367,743)	(32,062,186)	(27,790,267)	(20,533,872)
<u>(626,706)</u>	<u>198,475</u>	<u>575,642</u>	<u>(331,326)</u>	<u>(232,404)</u>	<u>(637,877)</u>
<u>(34,362,873)</u>	<u>(27,280,698)</u>	<u>(31,792,101)</u>	<u>(32,393,512)</u>	<u>(28,022,671)</u>	<u>(21,171,749)</u>
3,606,481	3,610,729	3,748,746	3,825,862	3,848,506	4,082,112
4,383,060	4,272,677	4,345,144	4,485,817	4,754,601	4,979,808
982,557	966,068	978,949	993,745	1,032,466	808,589
377,120	348,292	386,183	370,470	374,695	432,949
0	202,500	0	0	0	0
9,824,850	9,115,316	8,545,688	9,428,769	9,491,461	9,319,233
6,471,898	7,295,558	7,399,494	5,983,060	2,702,419	2,296,969
0	0	0	0	0	0
252,246	364,715	897,605	1,853,397	3,003,932	2,693,128
<u>1,826,674</u>	<u>2,078,412</u>	<u>1,325,550</u>	<u>1,581,059</u>	<u>1,270,814</u>	<u>1,504,947</u>
<u>27,724,886</u>	<u>28,254,267</u>	<u>27,627,359</u>	<u>28,522,179</u>	<u>26,478,894</u>	<u>26,117,735</u>
63,532	51,268	15,347	41,324	1,585	91,502
<u>27,788,418</u>	<u>28,305,535</u>	<u>27,642,706</u>	<u>28,563,503</u>	<u>26,480,479</u>	<u>26,209,237</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(6,011,281)	775,094	(4,740,384)	(3,540,007)	(1,311,373)	5,583,863
<u>(563,174)</u>	<u>249,743</u>	<u>590,989</u>	<u>(290,002)</u>	<u>(230,819)</u>	<u>(546,375)</u>
<u>(\$6,574,455)</u>	<u>\$1,024,837</u>	<u>(\$4,149,395)</u>	<u>(\$3,830,009)</u>	<u>(\$1,542,192)</u>	<u>\$5,037,488</u>

Tuscarawas County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2015	2014	2013	2012
General Fund				
Nonspendable	\$824,868	\$977,545	\$873,701	\$1,297,498
Committed	1,621,630	1,214,118	528,227	1,313,290
Assigned	1,047,812	1,643,330	1,509,632	1,339,657
Unassigned	11,820,482	10,772,065	10,882,207	9,278,624
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
Total	15,314,792	14,607,058	13,793,767	13,229,069
All Other Governmental Funds				
Nonspendable	2,414,826	1,916,400	1,670,743	1,630,462
Restricted	23,178,408	22,880,118	23,134,810	21,312,813
Committed	890	65,748	57,221	41,433
Assigned	3,616,080	3,737,000	3,732,676	5,112,572
Unassigned (Deficit)	(581,108)	(206,512)	(662,701)	(902,998)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	N/A	N/A	N/A	N/A
Debt Service Funds	N/A	N/A	N/A	N/A
Capital Project Funds	N/A	N/A	N/A	N/A
Total All Other Governmental Funds	28,629,096	28,392,754	27,932,749	27,194,282
Total Governmental Funds	\$43,943,888	\$42,999,812	\$41,726,516	\$40,423,351

Note: During 2011, the County implemented GASB 54. The 2010 amounts were restated to reflect this implementation

2011	2010	2009	2008	2007	2006
\$1,360,473	\$649,791	N/A	N/A	N/A	N/A
0	0	N/A	N/A	N/A	N/A
1,383,944	1,937,349	N/A	N/A	N/A	N/A
10,189,313	12,094,416	N/A	N/A	N/A	N/A
N/A	N/A	\$604,879	\$455,178	\$378,046	\$344,374
N/A	N/A	11,460,637	12,176,365	13,516,261	13,558,438
12,933,730	14,681,556	12,065,516	12,631,543	13,894,307	13,902,812
1,249,649	1,425,871	N/A	N/A	N/A	N/A
21,166,436	26,082,009	N/A	N/A	N/A	N/A
20,167	12,047	N/A	N/A	N/A	N/A
4,976,324	580,913	N/A	N/A	N/A	N/A
(239,156)	(3,221)	N/A	N/A	N/A	N/A
N/A	N/A	4,341,011	4,469,970	3,791,412	6,444,810
N/A	N/A	18,932,319	20,350,556	21,481,094	20,649,873
N/A	N/A	0	0	0	24,784
N/A	N/A	6,319,246	6,809,707	6,935,388	4,184,368
27,173,420	28,097,619	29,592,576	31,630,233	32,207,894	31,303,835
\$40,107,150	\$42,779,175	\$41,658,092	\$44,261,776	\$46,102,201	\$45,206,647

Tuscarawas County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2015	2014	2013	2012
Revenues				
Property Taxes	\$10,443,643	\$10,151,928	\$9,935,376	\$9,830,632
Sales Taxes	13,044,905	12,475,888	11,465,955	10,625,204
Intergovernmental	27,120,844	23,972,010	24,030,926	23,650,020
Interest	95,796	113,426	155,923	195,979
Licenses and Permits	323,960	7,650	7,370	7,349
Fines and Forfeitures	608,791	630,014	555,663	637,364
Rentals	89,834	105,895	101,847	100,475
Charges for Services	4,867,751	5,792,209	5,627,043	6,288,312
Contributions and Donations	28,832	39,673	92,063	80,149
Other	1,677,963	1,525,132	1,915,748	2,140,459
<i>Total Revenues</i>	<u>58,302,319</u>	<u>54,813,825</u>	<u>53,887,914</u>	<u>53,555,943</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,870,737	7,031,445	7,030,105	6,065,425
Judicial	4,674,843	4,659,034	4,587,243	4,388,308
Public Safety	9,077,644	8,279,542	7,553,411	7,444,905
Public Works	5,612,090	6,265,089	5,882,686	6,382,003
Health	8,954,933	9,278,418	9,013,971	9,112,837
Human Services	15,510,703	12,839,731	12,365,608	13,586,631
Economic Development and Assistance	0	0	0	0
Conservation and Recreation	391,198	273,922	371,507	216,049
Intergovernmental	2,443,078	2,131,361	2,500,218	2,017,957
Capital Outlay	3,695,125	2,485,868	3,051,123	3,794,705
Debt Service:				
Principal Retirement	129,099	122,918	123,054	118,291
Interest and Fiscal Charges	93,528	100,031	105,823	112,631
<i>Total Expenditures</i>	<u>57,452,978</u>	<u>53,467,359</u>	<u>52,584,749</u>	<u>53,239,742</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>849,341</u>	<u>1,346,466</u>	<u>1,303,165</u>	<u>316,201</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	94,735	0	0	0
Inception of Capital Lease	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Bond Anticipation Note Issued	0	0	0	0
Transfers In	3,521,317	3,395,888	3,474,802	4,233,403
Transfers Out	(3,521,317)	(3,469,058)	(3,474,802)	(4,233,403)
<i>Total Other Financing Sources (Uses)</i>	<u>94,735</u>	<u>(73,170)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>\$944,076</u>	<u>\$1,273,296</u>	<u>\$1,303,165</u>	<u>\$316,201</u>
Debt Service as a Percentage of Noncapital Expenditures	0.43%	0.44%	0.47%	0.46%

2011	2010	2009	2008	2007	2006
\$9,322,935	\$9,461,889	\$9,273,434	\$9,677,548	\$9,983,069	\$10,101,392
9,678,074	9,099,568	8,680,388	9,422,894	9,372,726	9,291,205
21,971,672	28,392,226	26,390,173	26,841,683	28,067,994	26,184,238
252,246	364,715	897,605	1,853,397	3,003,932	2,693,128
6,131	7,006	6,937	7,147	7,967	9,972
520,552	562,266	507,155	489,574	547,787	516,794
111,553	73,289	154,449	92,830	85,896	87,221
5,938,931	5,520,794	5,473,726	5,397,963	5,351,859	5,309,764
27,518	95,412	29,065	20,917	76,195	26,780
1,826,674	2,078,412	1,798,368	1,581,059	1,270,814	1,439,481
49,656,286	55,655,577	53,211,300	55,385,012	57,768,239	55,659,975
7,248,163	6,405,646	6,963,302	6,789,314	6,380,697	6,202,468
4,315,643	4,341,884	4,370,727	4,434,261	4,132,924	4,059,526
7,226,587	7,211,371	7,241,133	7,481,387	7,037,695	7,285,431
6,500,031	7,446,424	6,558,335	6,886,050	7,847,022	7,139,061
8,943,608	8,037,300	8,640,105	8,542,711	7,078,955	6,806,563
13,048,877	14,434,631	16,862,589	20,095,453	19,401,882	18,901,793
0	0	50,000	25,000	0	0
362,076	373,642	374,199	383,830	443,145	435,448
1,888,248	2,139,137	1,950,970	1,871,782	2,507,776	2,250,226
2,577,180	5,503,842	2,730,605	667,290	1,940,957	3,849,480
113,655	47,462	45,972	43,514	50,017	81,573
110,899	43,155	44,373	23,414	51,615	48,860
52,334,967	55,984,494	55,832,310	57,244,006	56,872,685	57,060,429
(2,678,681)	(328,917)	(2,621,010)	(1,858,994)	895,554	(1,400,454)
0	0	0	0	0	0
6,656	0	17,326	18,569	0	12,430
0	1,450,000	0	0	0	0
0	0	0	0	0	0
4,046,023	7,752,954	7,090,090	8,493,011	8,302,757	11,225,545
(4,046,023)	(7,752,954)	(7,090,090)	(8,493,011)	(8,302,757)	(11,225,545)
6,656	1,450,000	17,326	18,569	0	12,430
(\$2,672,025)	\$1,121,083	(\$2,603,684)	(\$1,840,425)	\$895,554	(\$1,388,024)
0.45%	0.18%	0.18%	0.12%	0.19%	0.27%

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)
2015	\$1,289,480,220	\$304,271,930	\$4,553,577,571	\$97,395,910	\$110,677,170	\$0	\$0
2014	1,304,344,140	307,422,860	4,605,048,571	96,835,270	110,040,080	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	1,268,027,663	316,119,687	4,526,135,286	73,077,780	83,042,932	1,655,700	26,491,200
2009	1,274,613,430	315,743,250	4,543,876,229	67,972,430	77,241,398	27,002,810	432,044,960
2008	1,243,241,730	308,542,760	4,433,669,971	61,650,840	70,057,773	53,694,030	859,104,480
2007	1,155,312,960	292,562,490	4,136,787,000	70,521,320	80,137,864	107,531,873	860,254,984
2006	1,128,496,100	294,239,920	4,064,960,057	70,699,140	80,339,932	149,847,953	799,189,083

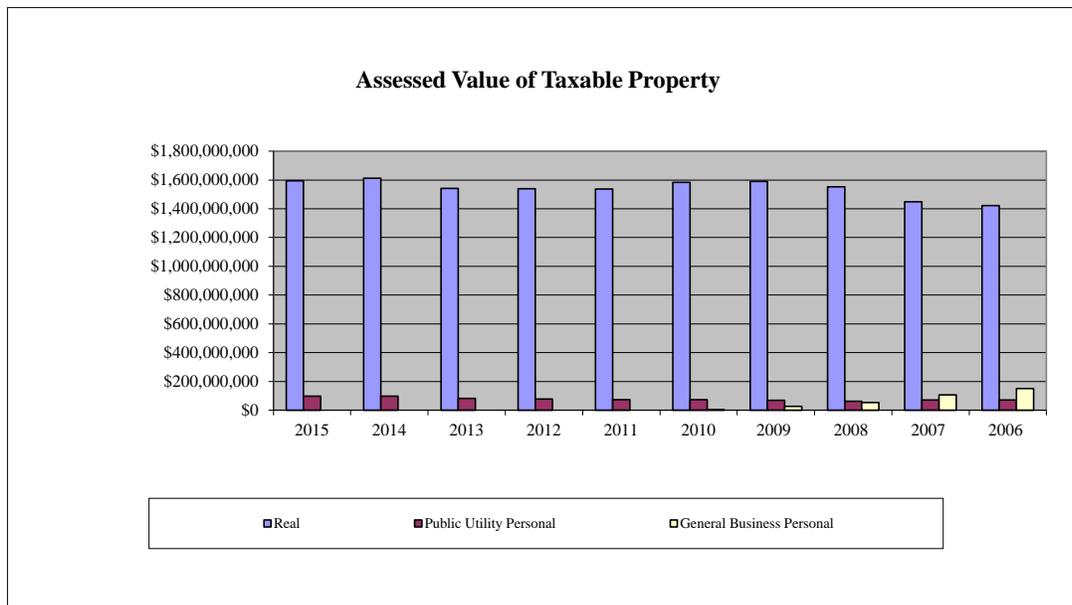
(1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal

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. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006.

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 the 10 percent, 2 1/2 percent and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property was eliminated.

Source: Office of the County Auditor, Tuscarawas County, Ohio

Total		Full Tax Rate					Weighted Average Tax Rate (per \$1,000 of assessed value)
Assessed Value	Estimated Actual Value (1)	Ratio	Real Property		Tangible Personal Property		
			Residential/Agricultural	Commercial/Industrial/PU	General Business/PU		
\$1,691,148,060	\$4,664,254,742	36.26%	\$6.048342	\$7.182451	\$8.300000	\$6.316538	
1,708,602,270	4,715,088,651	36.24	6.050700	7.173300	8.300000	6.380165	
1,624,745,330	4,499,864,953	36.11	6.048391	7.107522	8.300000	6.355816	
1,616,727,890	4,487,229,983	36.03	6.136859	7.155594	8.300000	6.418528	
1,609,952,170	4,474,112,618	35.98	6.131400	7.133800	8.300000	6.419068	
1,658,880,830	4,635,669,418	35.79	5.845300	6.953400	8.300000	6.167047	
1,685,331,920	5,053,162,586	33.35	5.743100	6.717600	8.300000	6.069762	
1,667,129,360	5,362,832,224	31.09	5.738000	6.703200	8.300000	6.093893	
1,625,928,643	5,077,179,848	32.02	5.948100	6.824800	8.300000	6.363403	
1,643,283,113	4,944,489,072	33.23	5.746700	6.673000	8.200000	6.241820	



Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(per \$1,000 of assessed value)
Last Ten Years

	2015	2014	2013	2012
Unvoted Millage				
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000
Voted Millage - by levy				
1981 Mental Health and Retardation				
Residential/Agricultural Real	\$0.552501	\$0.552900	\$0.552571	\$0.565275
Commercial/Industrial and Public Utility Real	0.908988	0.906800	0.893778	0.902532
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	0.932393	0.933100	0.932512	0.953951
Commercial/Industrial and Public Utility Real	1.334452	1.331200	1.312124	1.324976
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation				
Residential/Agricultural Real	1.207248	1.208100	1.207402	1.235152
Commercial/Industrial and Public Utility Real	1.539011	1.535300	1.513262	1.528086
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2001 Senior Citizen				
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
2006 Senior Citizen				
Residential/Agricultural Real	0.667500	0.667500	0.667143	0.682481
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.693209	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2011 Mental Health				
Residential/Agricultural Real	0.488700	0.489100	0.488763	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.495149	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Total voted millage by type of property				
Residential/Agricultural Real	\$3.848342	\$3.850700	\$3.848391	\$3.936859
Commercial/Industrial and Public Utility Real	4.982451	4.973300	4.907522	4.955594
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000
Total millage by type of property (Direct rate)				
Residential/Agricultural Real	\$6.048342	\$6.050700	\$6.048391	\$6.136859
Commercial/Industrial and Public Utility Real	7.182451	7.173300	7.107522	7.155594
General Business and Public Utility Personal	8.300000	8.300000	8.300000	8.300000
Total Weighted Average Tax Rate	\$6.316538	\$6.380165	\$6.355816	\$6.418528

2011	2010	2009	2008	2007	2006
<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>
\$0.564400	\$0.563900	\$0.548100	\$0.547300	\$0.579800	\$0.579600
0.897300	0.891700	0.843400	0.840700	0.863400	0.860900
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.000000	0.216900	0.210800	0.210500	0.223000	0.222900
0.000000	0.343000	0.324400	0.323300	0.332100	0.331100
0.000000	0.500000	0.500000	0.500000	0.500000	0.500000
0.952400	0.951600	0.924900	0.923600	0.978400	0.978200
1.317300	1.309000	1.238100	1.234200	1.267500	1.263800
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
1.233200	1.232100	1.197600	1.195800	1.266900	1.266500
1.519200	1.509700	1.427900	1.423400	1.461800	1.457600
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.000000	0.000000	0.000000	0.499500
0.000000	0.000000	0.000000	0.000000	0.000000	0.559600
0.000000	0.000000	0.000000	0.000000	0.000000	0.600000
0.681400	0.680800	0.661700	0.660800	0.700000	0.000000
0.700000	0.700000	0.683800	0.681600	0.700000	0.000000
0.700000	0.700000	0.700000	0.700000	0.700000	0.000000
0.500000	0.000000	0.000000	0.000000	0.000000	0.000000
0.500000	0.000000	0.000000	0.000000	0.000000	0.000000
0.500000	0.000000	0.000000	0.000000	0.000000	0.000000
<u>\$3.931400</u>	<u>\$3.645300</u>	<u>\$3.543100</u>	<u>\$3.538000</u>	<u>\$3.748100</u>	<u>\$3.546700</u>
4.933800	4.753400	4.517600	4.503200	4.624800	4.473000
6.100000	6.100000	6.100000	6.100000	6.100000	6.000000
<u>\$6.131400</u>	<u>\$5.845300</u>	<u>\$5.743100</u>	<u>\$5.738000</u>	<u>\$5.948100</u>	<u>\$5.746700</u>
7.133800	6.953400	6.717600	6.703200	6.824800	6.673000
8.300000	8.300000	8.300000	8.300000	8.300000	8.200000
<u>\$6.419068</u>	<u>\$6.167047</u>	<u>\$6.069762</u>	<u>\$6.093893</u>	<u>\$6.363403</u>	<u>\$6.241820</u>

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

Overlapping Rates by Taxing District	2015	2014	2013	2012
In County School Districts:				
Claymont City School District				
Residential/Agricultural Real	\$25.571356	\$25.886300	\$25.871362	\$26.154048
Commercial/Industrial and Public Utility Real	26.843455	27.088200	27.018322	28.000000
General Business and Public Utility Personal	30.400000	30.700000	30.700000	30.900000
Dover City School District				
Residential/Agricultural Real	36.961104	36.161500	37.549058	37.987339
Commercial/Industrial and Public Utility Real	44.502457	44.730900	44.981866	45.473864
General Business and Public Utility Personal	58.970000	59.170000	59.570000	59.870000
Garaway Local School District				
Residential/Agricultural Real	27.108094	27.322800	27.423582	28.126665
Commercial/Industrial and Public Utility Real	30.092676	30.297600	30.306490	31.056117
General Business and Public Utility Personal	49.800000	50.000000	50.100000	50.600000
Indian Valley Local School District				
Residential/Agricultural Real	29.676521	29.982200	30.250557	30.880084
Commercial/Industrial and Public Utility Real	37.813913	38.096700	37.822976	38.182948
General Business and Public Utility Personal	42.700000	43.000000	43.300000	43.850000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	28.649802	29.168100	29.268118	29.683865
Commercial/Industrial and Public Utility Real	37.128768	38.197900	38.040238	38.169829
General Business and Public Utility Personal	51.400000	51.900000	52.000000	52.400000
New Philadelphia City School District				
Residential/Agricultural Real	36.416963	36.713300	29.607584	29.817998
Commercial/Industrial and Public Utility Real	39.619786	39.755900	32.083010	32.710395
General Business and Public Utility Personal	55.700000	56.000000	48.900000	49.000000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	31.875709	32.079700	32.169989	32.748525
Commercial/Industrial and Public Utility Real	38.367259	39.242400	39.261035	40.315820
General Business and Public Utility Personal	61.900000	62.100000	62.200000	62.600000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	37.818879	38.552100	29.739472	30.239931
Commercial/Industrial and Public Utility Real	38.331675	38.966500	30.072034	30.271472
General Business and Public Utility Personal	44.000000	44.600000	35.800000	35.900000
Out of County School Districts:				
Fairless Local School District				
Residential/Agricultural Real	33.232590	35.949900	35.872649	35.753379
Commercial/Industrial and Public Utility Real	35.920806	38.448800	38.215313	37.485692
General Business and Public Utility Personal	49.000000	50.700000	50.600000	50.300000

2011	2010	2009	2008	2007	2006
\$26.121000	\$26.078300	\$26.254100	\$26.081850	\$26.295538	\$26.177587
26.684300	26.447400	26.580500	26.331185	26.487918	26.234500
30.900000	30.900000	31.050000	30.900000	31.050000	30.950000
37.963100	37.954600	35.843900	27.814814	28.140386	27.891736
45.244400	44.909400	41.619200	33.540115	34.814864	34.548677
59.870000	59.870000	58.820000	50.820000	51.120000	50.870000
28.928000	29.242800	29.528900	29.653918	30.059017	29.963520
31.843600	32.430400	32.326700	32.310818	33.032352	32.885495
51.400000	51.700000	52.150000	52.300000	52.650000	52.500000
30.900100	30.874700	31.344200	31.379594	32.139263	32.266628
38.008800	37.479100	35.760200	35.807900	36.460797	36.593049
43.900000	43.900000	44.350000	44.400000	45.110000	45.250000
29.910100	30.497800	31.010500	30.979337	31.570260	31.486117
38.070600	39.312700	39.983400	39.981922	40.877712	40.873056
52.400000	53.000000	53.700000	53.700000	55.000000	54.900000
30.002600	29.992100	28.964100	28.992328	21.917607	21.921866
32.803000	32.615100	31.545900	31.562211	25.161619	25.049757
49.200000	49.200000	49.000000	49.050000	41.950000	41.950000
33.525500	33.608400	33.762800	33.881839	27.305950	27.397854
41.025700	41.061800	39.966700	39.988314	33.971657	34.031468
63.400000	63.500000	63.750000	63.900000	57.200000	57.300000
30.256700	30.236200	29.665900	29.800012	30.300012	30.467707
30.199100	30.159200	29.754900	30.653691	31.100006	30.611886
36.000000	36.000000	36.100000	36.300000	36.800000	36.950000
33.147100	33.607700	33.684800	33.305316	32.348049	33.695470
35.660100	35.591500	35.906800	33.166599	32.273916	34.376762
49.900000	50.200000	50.300000	50.000000	49.100000	50.400000

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2015	2014	2013	2012
Harrison Hills City School District				
Residential/Agricultural Real	\$26.341905	\$21.282500	\$21.445944	\$0.000000
Commercial/Industrial and Public Utility Real	37.869001	32.888900	27.056424	0.000000
General Business and Public Utility Personal	42.730000	37.750000	37.750000	0.000000
Ridgewood Local School District				
Residential/Agricultural Real	21.897988	22.173900	22.164519	22.205134
Commercial/Industrial and Public Utility Real	21.898634	22.588100	22.509085	22.214119
General Business and Public Utility Personal	33.360000	33.590000	33.580000	33.620000
Sandy Valley Local School District				
Residential/Agricultural Real	30.569195	33.214400	33.333746	34.696309
Commercial/Industrial and Public Utility Real	36.882046	39.049500	39.378689	39.809331
General Business and Public Utility Personal	48.500000	50.000000	50.100000	50.800000
Joint Vocational School Districts:				
Belmont Harrison Joint Vocational School District				
Residential/Agricultural Real	1.450000	1.450000	1.450000	0.000000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	0.000000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	0.000000
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.433754	2.443500	2.446609	2.021944
Commercial/Industrial and Public Utility Real	2.585290	2.584800	2.567884	2.185360
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Coshocton County Joint Vocational School District				
Residential/Agricultural Real	2.897949	2.000000	2.000045	2.000002
Commercial/Industrial and Public Utility Real	3.005127	2.114000	2.079017	2.023767
General Business and Public Utility Personal	3.500000	2.500000	2.500000	2.500000
Stark County Area Joint Vocational School District				
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
Cities:				
Dover City				
Residential/Agricultural Real	3.956419	3.956300	3.956178	3.953449
Commercial/Industrial and Public Utility Real	4.879286	4.872600	4.861898	4.878246
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
New Philadelphia City				
Residential/Agricultural Real	4.800000	3.800000	3.800000	3.800000
Commercial/Industrial and Public Utility Real	4.800000	3.800000	3.800000	3.800000
General Business and Public Utility Personal	4.800000	3.800000	3.800000	3.800000

2011	2010	2009	2008	2007	2006
\$0.000000	\$0.000000	\$0.000000	\$21.703506	\$21.692655	\$21.694215
0.000000	0.000000	0.000000	24.951337	24.955002	24.942389
0.000000	0.000000	0.000000	37.750000	37.750000	37.750000
22.400400	22.218800	23.824800	23.807464	23.808180	24.899521
22.376900	22.218000	23.821200	23.822246	23.822305	24.220947
33.800000	33.620000	43.000000	43.000000	43.000000	43.000000
33.062800	33.084400	32.678500	33.245429	33.065173	31.790382
36.919000	36.178500	36.063700	36.667079	39.578810	35.505723
50.500000	50.600000	50.400000	51.100000	50.900000	49.500000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
2.020700	2.018600	2.000400	2.000000	2.000000	2.000000
2.175000	2.163800	2.066500	2.066134	2.123494	2.111967
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.007400	2.006300	2.026300	2.030242	2.033165	2.249842
2.005600	2.000000	2.199500	2.182047	2.186272	2.255945
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
3.952000	3.951400	3.899600	3.897793	3.958190	3.958273
4.857100	4.829400	4.647500	4.640113	4.714989	4.714975
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
3.800000	2.800000	3.800000	4.926104	5.793861	7.002017
3.800000	2.800000	3.800000	5.269081	6.127939	7.805395
3.800000	2.800000	2.800000	6.050000	6.850000	9.670000

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2015	2014	2013	2012
Uhrichsville City				
Residential/Agricultural Real	\$11.592646	\$11.399000	\$11.394673	\$11.349975
Commercial/Industrial and Public Utility Real	12.403297	12.164400	12.152452	12.373163
General Business and Public Utility Personal	12.650000	12.400000	12.400000	12.400000
Villages:				
Baltic Corporation				
Residential/Agricultural Real	5.557840	5.562100	5.562091	6.273109
Commercial/Industrial and Public Utility Real	7.577372	7.577400	7.577369	8.380520
General Business and Public Utility Personal	9.200000	9.200000	9.200000	9.900000
Barnhill Corporation				
Residential/Agricultural Real	5.791170	5.814700	5.801425	5.812245
Commercial/Industrial and Public Utility Real	6.021525	6.021500	6.021525	6.021525
General Business and Public Utility Personal	6.850000	6.850000	6.850000	6.850000
Bolivar Corporation				
Residential/Agricultural Real	8.927454	8.929100	8.926692	8.924246
Commercial/Industrial and Public Utility Real	8.707482	8.707500	8.707482	8.815234
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000
Dennison Corporation				
Residential/Agricultural Real	11.579942	11.579500	11.576742	8.758078
Commercial/Industrial and Public Utility Real	11.600000	11.406400	11.396273	9.100000
General Business and Public Utility Personal	11.600000	11.600000	11.600000	9.100000
Gnadenhutten Corporation				
Residential/Agricultural Real	6.713547	5.213500	5.215521	5.214629
Commercial/Industrial and Public Utility Real	9.236525	7.736500	7.736525	7.800000
General Business and Public Utility Personal	9.300000	7.800000	7.800000	7.800000
Midvale Corporation				
Residential/Agricultural Real	5.432395	5.439900	5.439925	5.440160
Commercial/Industrial and Public Utility Real	6.219505	6.219400	6.219985	6.400000
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	11.271700	11.242900	11.254290	11.455350
Commercial/Industrial and Public Utility Real	11.957520	11.957600	11.957520	12.200000
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	3.999952	2.500000	2.500000	2.500000
Commercial/Industrial and Public Utility Real	3.999994	2.500000	2.500000	2.500000
General Business and Public Utility Personal	4.000000	2.500000	2.500000	2.500000

2011	2010	2009	2008	2007	2006
\$11.291300	\$11.278600	\$8.690900	\$9.091346	\$9.432809	\$7.429106
12.361900	12.330400	9.738400	10.200524	10.206145	8.135420
12.400000	12.400000	9.900000	10.380000	10.380000	8.380000
5.203500	5.203800	5.183100	5.184188	5.259885	5.259885
7.958200	7.958200	7.587200	7.587268	7.587268	7.587268
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.788100	5.787300	5.399300	6.622801	9.791870	9.791184
6.021500	6.021500	6.415400	8.216483	11.818649	11.818649
6.850000	6.850000	6.850000	9.850000	15.850000	15.850000
8.921100	8.921100	7.192200	7.184990	7.638426	7.637024
8.815300	8.811200	7.280300	7.280360	7.280360	7.253345
10.400000	10.400000	8.900000	8.900000	8.900000	8.900000
6.928200	7.925000	5.160500	5.155659	6.270852	4.269952
7.154500	8.121500	5.452000	5.396267	6.410971	4.410971
8.100000	9.100000	9.100000	8.100000	9.100000	7.100000
5.220700	5.210800	5.193400	5.192584	5.219741	5.219266
7.800000	7.800000	7.763600	7.763610	7.743020	7.743020
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.435100	5.434300	5.077700	5.076210	5.397740	5.397740
6.400000	6.400000	6.224400	6.224435	6.224435	6.224435
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
11.449000	11.450700	10.755800	10.744145	9.541200	9.541520
12.200000	12.200000	12.200000	12.200000	11.367810	11.367810
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	1.600000	2.500000	2.500000	2.500000

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2015	2014	2013	2012
Parral Corporation				
Residential/Agricultural Real	\$1.600000	\$3.049800	\$3.049760	\$3.049357
Commercial/Industrial and Public Utility Real	1.600000	3.553900	3.553865	3.606597
General Business and Public Utility Personal	1.600000	4.100000	4.100000	4.100000
Port Washington Corporation				
Residential/Agricultural Real	6.025277	6.028800	6.005852	6.031963
Commercial/Industrial and Public Utility Real	6.034777	6.034800	6.037378	6.082763
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	12.834602	13.064000	11.557490	11.263886
Commercial/Industrial and Public Utility Real	13.473796	13.473800	11.973796	11.973796
General Business and Public Utility Personal	14.400000	14.400000	12.900000	12.900000
Stonecreek Corporation				
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
Strasburg Corporation				
Residential/Agricultural Real	3.226056	3.653700	3.653541	3.654075
Commercial/Industrial and Public Utility Real	3.491012	4.177700	4.174780	4.250765
General Business and Public Utility Personal	4.200000	5.200000	5.200000	5.200000
Sugar Creek Corporation				
Residential/Agricultural Real	6.417503	6.423600	4.704875	4.763933
Commercial/Industrial and Public Utility Real	6.798232	6.797000	5.335616	6.385873
General Business and Public Utility Personal	7.600000	7.600000	6.600000	6.600000
Tuscarawas Corporation				
Residential/Agricultural Real	7.472265	7.634400	7.634391	7.674347
Commercial/Industrial and Public Utility Real	7.634391	7.457800	7.457788	7.700000
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
Zoar Corporation				
Residential/Agricultural Real	6.319423	6.300100	6.300162	6.319880
Commercial/Industrial and Public Utility Real	6.109645	6.109500	6.107307	6.242726
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Townships:				
Auburn Township				
Residential/Agricultural Real	5.148976	5.587000	5.589258	5.784875
Commercial/Industrial and Public Utility Real	5.658121	6.157700	6.149004	6.137658
General Business and Public Utility Personal	5.900000	6.400000	6.400000	6.400000

2011	2010	2009	2008	2007	2006
\$3.049300	\$3.045800	\$3.028100	\$3.028055	\$3.028100	\$3.028100
3.606600	3.606600	3.607600	3.607567	3.664810	3.664810
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
4.053600	4.044000	4.059000	4.056550	4.218325	4.223313
4.486300	4.486300	4.458800	4.458732	4.458732	4.480060
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
10.259900	10.259900	9.076500	9.019146	9.962588	9.962588
10.973800	10.973800	10.744100	10.744084	10.737262	10.737262
11.900000	11.900000	11.900000	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
3.651900	3.650900	3.623000	3.619836	3.698706	3.697797
4.247900	4.245100	4.145100	4.131035	4.194071	4.192873
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
4.764800	4.760900	4.537100	4.534926	4.648535	4.648170
5.389700	5.469800	5.321000	5.302593	5.392057	5.391390
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
7.671900	7.672100	7.568400	6.773734	6.944836	6.566391
7.700000	7.700000	7.700000	7.085140	7.085140	6.777710
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
6.309500	6.301300	6.281400	4.270696	4.291049	4.295994
6.242700	6.242700	6.218800	4.218804	4.218804	4.280957
6.500000	6.500000	6.500000	4.500000	4.500000	4.500000
5.776600	5.778100	5.880300	5.874629	6.070571	5.454421
6.125700	6.110600	6.081700	6.081644	6.098188	5.492398
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2015	2014	2013	2012
Bucks Township				
Residential/Agricultural Real	\$4.385985	\$4.000000	\$4.404992	\$4.492122
Commercial/Industrial and Public Utility Real	4.640347	4.000000	4.650000	4.646122
General Business and Public Utility Personal	4.650000	4.000000	4.650000	4.650000
Clay Township				
Residential/Agricultural Real	4.571078	3.616300	4.559762	4.718734
Commercial/Industrial and Public Utility Real	7.015830	6.013000	7.050000	7.028274
General Business and Public Utility Personal	7.050000	6.300000	7.050000	7.050000
Dover Township				
Residential/Agricultural Real	3.993090	5.963400	3.992394	4.029662
Commercial/Industrial and Public Utility Real	4.345820	5.263100	4.333780	4.335524
General Business and Public Utility Personal	4.900000	6.400000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	4.530852	6.674400	4.531719	4.605956
Commercial/Industrial and Public Utility Real	6.777832	5.953400	6.605045	6.631835
General Business and Public Utility Personal	7.400000	7.190000	7.400000	7.400000
Franklin Township				
Residential/Agricultural Real	5.156679	4.848300	4.157414	4.201102
Commercial/Industrial and Public Utility Real	5.135569	5.088000	1.256463	4.266890
General Business and Public Utility Personal	5.400000	5.500000	4.400000	4.400000
Goshen Township				
Residential/Agricultural Real	4.762169	3.776100	4.760111	4.800000
Commercial/Industrial and Public Utility Real	4.793427	4.799000	4.785715	4.800000
General Business and Public Utility Personal	4.800000	5.110000	4.800000	4.800000
Jefferson Township				
Residential/Agricultural Real	6.654927	6.254200	6.658317	5.979407
Commercial/Industrial and Public Utility Real	7.300000	6.980500	7.300000	6.400000
General Business and Public Utility Personal	7.300000	8.300000	7.300000	7.300000
Lawrence Township				
Residential/Agricultural Real	12.172207	2.568100	9.585790	9.657595
Commercial/Industrial and Public Utility Real	12.775654	2.661100	9.921917	9.972517
General Business and Public Utility Personal	13.300000	3.620000	10.300000	10.300000
Mill Township				
Residential/Agricultural Real	4.129498	0.770600	4.166936	4.165600
Commercial/Industrial and Public Utility Real	5.043913	0.900000	4.580551	4.577900
General Business and Public Utility Personal	5.050000	0.900000	5.050000	5.050000

2011	2010	2009	2008	2007	2006
\$4.490000	\$4.485300	\$4.646500	\$4.536181	\$4.543843	\$4.542948
4.650000	4.650000	4.650000	4.623737	4.623737	4.623737
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
4.711500	4.708000	4.871100	4.871152	4.906867	4.910858
7.021000	6.982400	6.266600	6.266547	6.266547	6.261647
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
4.028500	4.028200	3.978000	3.975918	4.056096	4.056184
4.333400	4.318900	4.256300	4.256290	4.316422	4.310094
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.606700	4.606800	4.503500	4.500841	4.644683	4.643707
6.585800	6.425700	6.184400	6.184386	6.184386	6.184386
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
6.127400	4.196800	3.208000	3.837107	3.886007	3.261320
6.700000	4.264600	3.247200	4.019183	4.044895	3.385086
6.700000	4.400000	3.400000	4.770000	4.770000	3.970000
3.500000	3.785600	3.744400	3.743668	3.770050	3.646917
3.500000	3.800000	3.797200	3.796600	3.783150	3.743316
3.500000	3.800000	3.800000	3.800000	3.800000	3.800000
8.082200	6.865500	6.969800	6.436588	6.646895	5.647793
9.158900	7.291900	7.279300	7.279306	7.034142	6.034142
9.820000	7.300000	7.300000	7.300000	7.300000	6.300000
9.655900	9.645600	9.404300	8.467043	8.790439	8.204367
9.963500	9.962900	9.919900	9.413170	9.413170	9.065329
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.160700	4.193000	4.190691	4.266575	4.263644	4.261035
4.557100	4.834400	4.825749	4.818560	4.818485	4.815875
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2015	2014	2013	2012
Oxford Township				
Residential/Agricultural Real	\$3.298933	\$5.302400	\$3.299306	\$3.310408
Commercial/Industrial and Public Utility Real	3.679227	6.253800	3.594846	2.951836
General Business and Public Utility Personal	3.950000	6.300000	3.950000	3.950000
Perry Township				
Residential/Agricultural Real	4.799110	8.656000	3.640464	3.800000
Commercial/Industrial and Public Utility Real	4.798408	9.408900	3.800000	3.800000
General Business and Public Utility Personal	4.800000	10.000000	3.800000	3.800000
Rush Township				
Residential/Agricultural Real	4.799110	4.067800	4.068098	4.235308
Commercial/Industrial and Public Utility Real	4.798408	4.800000	4.800000	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Salem Township				
Residential/Agricultural Real	3.376888	1.723600	3.372833	3.417011
Commercial/Industrial and Public Utility Real	3.800000	2.054900	3.800000	3.800000
General Business and Public Utility Personal	3.800000	4.500000	3.800000	3.800000
Sandy Township				
Residential/Agricultural Real	6.560524	6.552600	6.546464	6.800000
Commercial/Industrial and Public Utility Real	6.795024	6.800000	6.800000	6.800000
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
Sugar Creek Township				
Residential/Agricultural Real	5.881883	5.822600	5.572703	5.891513
Commercial/Industrial and Public Utility Real	5.890765	5.845900	5.613119	5.813095
General Business and Public Utility Personal	5.900000	5.900000	5.700000	5.900000
Union Township				
Residential/Agricultural Real	4.378932	2.738900	4.336211	4.434272
Commercial/Industrial and Public Utility Real	4.500000	2.900900	4.493761	4.500000
General Business and Public Utility Personal	4.500000	5.200000	4.500000	4.500000
Warren Township				
Residential/Agricultural Real	3.361817	3.362000	3.360746	3.393025
Commercial/Industrial and Public Utility Real	3.392651	3.400000	3.394840	3.392596
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Warwick Township				
Residential/Agricultural Real	5.250741	5.155900	5.151229	5.262050
Commercial/Industrial and Public Utility Real	5.300000	5.300000	5.300000	5.300000
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000

2011	2010	2009	2008	2007	2006
\$3.310200	\$3.310100	\$3.307300	\$3.306752	\$3.319892	\$3.319512
3.529600	3.500600	3.492000	3.491972	3.491972	3.491972
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
5.029400	4.532900	4.689700	4.679136	3.767726	3.764315
5.800000	5.800000	5.665000	5.665022	4.665002	4.665022
5.800000	5.800000	5.800000	5.800000	4.800000	4.800000
4.232800	4.226300	4.402400	4.401936	4.440382	4.439062
4.800000	4.800000	4.664900	4.664862	4.664862	4.664862
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.415400	3.414600	3.446400	3.446099	3.497392	3.495764
3.780100	3.740200	3.663000	3.662981	3.662981	3.662981
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.800000	6.038900	4.886200	4.890834	5.030932	5.027204
6.800000	6.754500	5.919000	5.919002	5.919002	5.919002
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.887400	5.900000	5.604000	5.602329	5.763048	5.762810
5.811800	5.814000	5.794400	5.758735	5.763806	5.763773
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.429900	4.425900	4.312000	4.310532	3.839030	3.838684
4.500000	4.500000	4.464000	4.463959	3.942516	3.938602
4.500000	4.500000	4.500000	4.500000	4.000000	4.000000
3.583500	3.582700	3.582600	3.518396	3.153046	3.152611
3.600000	3.600000	3.600000	3.569441	3.169441	3.169441
3.600000	3.600000	3.600000	3.600000	3.200000	3.200000
5.257000	5.253000	5.151800	5.021211	5.106804	5.106224
5.300000	5.300000	5.247100	5.194184	5.190322	5.181934
5.300000	5.300000	5.300000	5.300000	5.300000	5.300000

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2015	2014	2013	2012
Washington Township				
Residential/Agricultural Real	\$4.430864	\$4.437060	\$4.437060	\$4.663392
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne Township				
Residential/Agricultural Real	5.845495	6.049400	5.864505	6.045129
Commercial/Industrial and Public Utility Real	6.963574	7.904800	6.926816	6.689713
General Business and Public Utility Personal	10.800000	8.200000	10.800000	10.800000
York Township				
Residential/Agricultural Real	5.720309	6.859800	5.722520	5.900000
Commercial/Industrial and Public Utility Real	5.900000	7.460900	5.900000	5.900000
General Business and Public Utility Personal	5.900000	8.850000	5.900000	5.900000
Other Units:				
General Health District				
Residential/Agricultural Real	0.853537	0.800000	0.853780	0.878611
Commercial/Industrial and Public Utility Real	0.999706	0.800000	0.998473	1.000000
General Business and Public Utility Personal	1.000000	0.800000	1.000000	1.000000
Newcomerstown Public Library				
Residential/Agricultural Real	2.431095	2.131400	2.432795	2.500000
Commercial/Industrial and Public Utility Real	2.496002	2.494200	2.464930	2.434180
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Tri-County Ambulance District				
Residential/Agricultural Real	1.446518	1.163600	1.162308	1.228755
Commercial/Industrial and Public Utility Real	1.500000	1.396300	1.389623	1.381574
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tri-Division Ambulance District				
Residential/Agricultural Real	3.498908	3.890900	3.891736	4.000000
Commercial/Industrial and Public Utility Real	3.870516	3.938000	3.928596	3.858880
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Tuscarawas County Public Library				
Residential/Agricultural Real	1.484536	1.486200	0.485773	0.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	0.491794	0.500000
General Business and Public Utility Personal	1.500000	1.500000	0.500000	0.500000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.248160	0.246900	0.246742	0.249180
Commercial/Industrial and Public Utility Real	0.325886	0.325900	0.324696	0.327301
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000

2011	2010	2009	2008	2007	2006
\$4.659900	\$4.659100	\$4.800000	\$2.800000	\$2.800000	\$2.800000
4.800000	4.800000	4.800000	2.800000	2.800000	2.800000
4.800000	4.800000	4.800000	2.800000	2.800000	2.800000
6.027900	6.031100	6.012300	6.012450	6.318780	6.318083
6.673100	6.565900	6.545200	6.545138	6.545138	6.545138
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.900000	5.839300	5.724400	5.723642	5.900000	5.383523
5.900000	5.900000	5.900000	5.900000	5.900000	5.481131
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
0.877100	0.876200	0.857100	0.855813	0.906499	0.906107
1.000000	0.999900	0.944100	0.940485	0.960514	0.959057
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2.500000	0.459800	0.451300	0.450591	0.482109	0.481684
2.422300	0.745000	0.727700	0.727801	0.727974	0.727974
2.500000	1.000000	1.000000	1.000000	1.000000	1.000000
0.745800	0.744200	0.753400	0.752175	0.796851	0.795812
1.141800	1.164800	1.118000	1.118180	1.118398	1.118811
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
4.000000	3.988200	4.000000	2.851081	2.822550	2.998023
3.603600	3.601400	3.569600	3.403755	3.401704	3.181384
4.000000	4.000000	4.000000	4.500000	4.500000	4.500000
0.500000	0.500000	0.640000	0.286534	0.313999	0.313971
0.500000	0.500000	0.640000	0.345031	0.369859	0.369211
0.500000	0.500000	0.640000	0.460000	0.480000	0.480000
0.248700	0.248500	0.236200	0.235492	0.249118	0.248961
0.325200	0.325000	0.314300	0.314347	0.314347	0.314186
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000

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Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(per \$1,000 of assessed value)
Last Ten Years

	2015	2014	2013	2012
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	\$0.464450	\$0.463400	\$0.463368	\$0.480732
Commercial/Industrial and Public Utility Real	0.497824	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.794350	1.793900	1.793467	1.885765
Commercial/Industrial and Public Utility Real	2.493357	2.500000	2.495657	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Delaware Valley Joint Fire District				
Residential/Agricultural Real	2.286937	2.290900	2.272230	2.412355
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Union Cemetery				
Residential/Agricultural Real	0.627107	0.627400	0.626655	0.627326
Commercial/Industrial and Public Utility Real	1.304885	1.300300	1.297644	1.259420
General Business and Public Utility Personal	1.980000	1.980000	1.980000	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

2011	2010	2009	2008	2007	2006
\$0.480700	\$0.479200	\$0.493100	\$0.492976	\$0.499696	\$0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.882100	1.881400	1.824000	1.832210	1.960665	1.959330
2.500000	2.500000	2.500000	2.500000	2.393265	2.393265
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.405000	2.400600	2.500000	2.011495	2.161560	2.158515
2.500000	2.500000	2.500000	2.405960	2.405960	2.414482
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.626100	0.624400	0.623400	0.622507	0.656526	0.655683
1.256800	1.237100	1.244600	1.236719	1.237258	1.224945
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)
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
2009	9,840,536	9,533,933	96.88	316,129	9,850,062	100.10
2008	10,190,088	9,871,417	96.87	321,470	10,192,887	100.03
2007	10,346,388	10,081,415	97.44	307,284	10,388,699	100.41
2006	10,257,148	9,965,881	97.16	312,267	10,278,148	100.20

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
 2015 and 2006 (1)

Name of Taxpayer	2015	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$13,474,650	0.85 %
Muskingum Watershed Conservancy District	10,849,810	0.68
The Belden Brick Company	8,644,120	0.54
RHDK Investments, LLC	3,293,850	0.21
Holmes Limestone Company	2,383,830	0.15
Wal-Mart Real Estate Business Trust	2,267,650	0.14
Park Village Assisted Living, LLC	2,197,750	0.14
Speedway SuperAmerica, LLC	2,110,430	0.13
The Union Hospital Association	2,015,090	0.13
Jerry and Laura Jacobson Foundation, Incorporated	1,971,230	0.12
Totals	<u>\$49,208,410</u>	<u>3.09 %</u>
Total Real Property Assessed Valuation	<u>\$1,593,752,150</u>	

Name of Taxpayer	2006	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,170,000	1.14 %
Muskingum Watershed Conservancy District	9,057,030	0.64
The Belden Brick Company	6,588,260	0.46
Wal-Mart Real Estate Business Trust	3,025,020	0.21
Dutch Corporation	2,666,530	0.19
The Union Hospital Association	2,151,030	0.15
New Plan Realty Trust	2,104,920	0.15
Lowe's Home Centers Incorporated	2,025,240	0.14
Octagon Associates Limited	1,927,610	0.14
Lauren Manufacturing Company	1,750,910	0.12
Totals	<u>\$47,466,550</u>	<u>3.34 %</u>
Total Real Property Assessed Valuation	<u>\$1,422,736,020</u>	

(1) The amounts presented represent the assessed values upon which 2015 and 2006 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio

Taxable Sales by Type (1)

Last Five Years (2)

	2015	2014	2013	2012	2011
Sales Tax Payments	\$3,255,865	\$3,713,859	\$3,655,118	\$3,395,484	\$3,166,741
Direct Pay Tax Return Payments	718,317	578,281	543,395	509,217	438,009
Seller's Use Tax Return Payments	1,321,476	1,153,257	1,016,439	869,999	808,474
Consumer's Use Tax Return Payments	399,624	352,018	328,701	296,416	284,732
Motor Vehicle Tax Payments	1,981,260	1,885,085	1,733,129	1,731,069	1,547,812
Watercraft and Outboard Motors	22,823	22,597	20,421	17,028	17,616
Department of Liquor Control	39,352	36,519	34,233	30,737	28,988
Sales/Use Tax Voluntary Payments	(21,414)	34,781	9,143	12,518	6,140
Sales/Use Tax Assessment Payments	34,599	74,469	58,262	64,488	68,056
Managed Audit Sales/Use Tax Payments	30,413	5,533	0	0	0
Sales Tax on Motor Vehicle Fuel Refunds	8,919	1,983	1,585	1,459	1,102
Certified Assessment Payments	101,669	(2,045)	0	0	0
Statewide Master Numbers	4,245,910	4,188,735	4,052,698	3,784,485	3,597,184
Streamlined Sales Tax Payments	18,519	5,294	7,714	6,650	6,959
Non-Resident Motor Vehicle Tax Payments	11,586	4,143	4,194	2,488	4,868
Transient Sales	921,624	444,936	0	0	0
Use Tax Amnesty Payments	1,075	2,529	14,057	19,147	5,464
Administrative Rotary Fund Fee	(130,827)	0	(114,536)	(107,117)	(99,626)
Sales/Use Tax Refunds Approved	(8,923)	0	(25,476)	(29,444)	(19,607)
Total	\$12,951,867	\$12,501,974	\$11,339,077	\$10,604,624	\$9,862,912
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%

(1) Cash basis

(2) 2011 was the first year that sales tax is the County's largest own-source revenue.

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 bases 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.

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Tuscarawas County, Ohio
*Ratio of General Obligation Bonded Debt to Estimated Actual
Value and Bonded Debt Per Capita
Last Six Years (1)*

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		
2015	92,916	\$4,664,254,742	\$1,085,829	\$5,840,199	\$6,926,028	0.15 %	\$75
2014	92,788	4,715,088,651	1,166,445	5,848,608	7,015,053	0.15	76
2013	92,672	4,499,864,953	1,242,968	5,608,578	6,851,546	0.15	74
2012	92,392	4,487,229,983	1,315,605	5,473,631	6,789,236	0.15	73
2011	92,508	4,474,112,618	1,384,553	2,258,584	3,643,137	0.08	39
2010	92,582	4,635,669,418	1,450,000	0	1,450,000	0.03	16

(1) General obligation bonds were first issued in 2010.

Source: Tuscarawas County Auditor

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
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
2009	0	866,000	29,909	0	0	1,603,657	4,280,253	278,000
2008	0	902,000	22,555	0	0	1,296,811	3,242,797	285,000
2007	0	937,000	12,500	0	0	1,291,405	1,203,506	291,000
2006	0	970,000	29,517	0	0	953,121	1,319,591	297,000

Source: Tuscarawas County Auditor

Note: Personal Income and Population amounts can be found on page S45

<u>Total Debt</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
\$12,667,818	0.4020 %	\$136.34
13,015,669	0.4131	140.27
12,990,985	0.4330	140.18
12,145,750	0.4328	131.46
9,342,799	0.3510	100.99
8,670,592	0.3238	93.65
7,057,819	0.2636	77.44
5,749,163	0.2147	62.95
3,735,411	0.1428	40.93
3,569,229	0.1430	39.19

Tuscarawas County, Ohio
Legal Debt Margin
Last Ten Years

	2015	2014	2013	2012
Tax Valuation	\$1,691,148,060	\$1,708,602,270	\$1,624,745,330	\$1,616,727,890
Debt Limit (1)	40,778,702	41,215,057	39,118,633	38,918,197
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	1,085,829	1,166,445	1,242,968	1,315,605
Bond Anticipation Note	612,000	659,000	704,000	747,000
Amount of Debt Subject to Limit	1,697,829	1,825,445	1,946,968	2,062,605
Legal Debt Margin	<u>\$39,080,873</u>	<u>\$39,389,612</u>	<u>\$37,171,665</u>	<u>\$36,855,592</u>
Legal Debt Margin as a Percentage of the Debt Limit	95.84%	95.57%	95.02%	94.70%
Unvoted Debt Limit (2)	\$16,911,481	\$17,086,023	\$16,247,453	\$16,167,279
Amount of Debt Subject to Limit	1,697,829	1,825,445	1,946,968	2,062,605
Unvoted Legal Debt Margin	<u>\$15,213,652</u>	<u>\$15,260,578</u>	<u>\$14,300,485</u>	<u>\$14,104,674</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	89.96%	89.32%	88.02%	87.24%

(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

2011	2010	2009	2008	2007	2006
\$1,609,952,170	\$1,658,880,830	\$1,685,331,920	\$1,667,129,360	\$1,625,928,643	\$1,643,283,113
38,748,804	39,972,021	40,633,298	40,178,234	39,148,216	39,582,078
1,384,553	1,450,000	0	0	0	0
788,000	828,000	866,000	902,000	937,000	970,000
2,172,553	2,278,000	866,000	902,000	937,000	970,000
\$36,576,251	\$37,694,021	\$39,767,298	\$39,276,234	\$38,211,216	\$38,612,078
94.39%	94.30%	97.87%	97.76%	97.61%	97.55%
\$16,099,522	\$16,588,808	\$16,853,319	\$16,671,294	\$16,259,286	\$16,432,831
2,172,553	2,278,000	866,000	902,000	937,000	970,000
\$13,926,969	\$14,310,808	\$15,987,319	\$15,769,294	\$15,322,286	\$15,462,831
86.51%	86.27%	94.86%	94.59%	94.24%	94.10%

Tuscarawas County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2015

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Tuscarawas County			
General Obligation Bonds	\$1,085,829	100 %	\$1,085,829
Bond Anticipation Notes	612,000	100	612,000
Capital Lease	257	100	257
<i>Total Direct - Tuscarawas County</i>	<u>1,698,086</u>		<u>1,698,086</u>
Overlapping			
Claymont City School District	2,310,882	100.00	2,310,882
Coshocton County Career Center	201,810	0.42	848
Dover City School District	1,427,600	100.00	1,427,600
Fairless Local School District	10,399,997	1.68	174,720
Indian Valley Local School District	9,520,254	100.00	9,520,254
New Philadelphia City School District	2,339,563	100.00	2,339,563
Newcomerstown Exempted Village School District	1,543,019	79.50	1,226,700
Ridgewood Local School District	3,035,947	2.21	67,094
Sandy Valley Local School District	10,411,742	16.85	1,754,379
Strasburg-Franklin Local School District	5,209,999	100.00	5,209,999
Tuscarawas Valley Local School District	5,199,999	93.22	4,847,439
City of Dover	2,773,024	100.00	2,773,024
City of New Philadelphia	2,112,473	100.00	2,112,473
City of Uhrichsville	1,563,586	100.00	1,563,586
Village of Baltic	1,298,781	68.47	889,275
Village of Mineral City	143,350	100.00	143,350
Oxford Township	5,004	100.00	5,004
Warren Township	35,333	100.00	35,333
Wayne Township	23,812	100.00	23,812
Mineral-Sandy Ambulance District	70,371	100.00	70,371
Swiss Valley Joint Ambulance District	105,056	100.00	105,056
<i>Total Overlapping</i>	<u>59,731,602</u>		<u>36,600,762</u>
<i>Totals</i>	<u><u>\$61,429,688</u></u>		<u><u>\$38,298,848</u></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	
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
2009	2,698,402	1,520,321	1,178,081	247,116	59,303	3.84
2008	1,433,478	969,066	464,412	198,304	35,973	1.98
2007	1,161,580	954,136	207,444	130,654	41,438	1.21
2006	1,183,107	1,148,161	34,946	127,018	46,572	0.20

(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	
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
2009	639,256	618,423	20,833	86,945	17,166	0.20
2008	653,491	820,797	(167,306)	81,684	18,650	(1.67)
2007	659,913	643,108	16,805	76,495	20,063	0.17
2006	677,654	620,887	56,767	73,390	21,407	0.60

(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)
2015	92,916	\$3,150,808	\$33,910	5.40 %
2014	92,788	3,150,808	33,957	4.80
2013	92,672	3,000,195	32,374	6.20
2012	92,392	2,806,442	30,375	6.30
2011	92,508	2,662,000	28,776	7.50
2010	92,582	2,677,442	28,920	9.50
2009	91,137	2,677,442	29,378	11.90
2008	91,330	2,677,442	29,316	6.20
2007	91,263	2,615,703	28,661	5.40
2006	91,085	2,496,351	27,407	5.10

- Sources:**
- (1) Tuscarawas County Auditor
 - (2) U.S. Department of Commerce - Bureau of Economic Analysis; 2014 is the latest information available.
 - (3) Ohio Department of Job and Family Services - Office of Workforce Development

Tuscarawas County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	Nature of Business
Union Hospital	Health Care
The Belden Brick Company	Face and Acid Proof Brick
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.
Aleris International, Incorporated	Aluminum Rolled Products
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.
Marlite	Paneling/Doors/Restroom Partitions
Copley Ohio Newspapers	Newspaper Publishing
Twin City Hospital	Health Care
Cable Manufacturing and Assembly, Incorporated	Aluminum Refining and Smelting
Dover Chemical Corporation	Chemical Producer
Gradall Company	Construction Equipment
Smurfit Stone Container	Paper/Cardboard Products
Greer Steel	Cold-rolled Strip Steel
Total	
Total Employment within the County	

Sources: Tuscarawas County and the 2015 Ohio Industrial Directory, published by Harris Publishing Company

2015			2006		
Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
862	1	2.01 %	960	1	2.10 %
419	2	0.98	406	3	0.89
408	3	0.96	250	7	0.55
345	4	0.81			
288	5	0.67	300	6	0.66
250	6	0.58	250	7	0.55
245	7	0.57	245	10	0.54
201	8	0.47			
200	9	0.47			
170	10	0.40	350	5	0.77
			690	2	1.51
			368	4	0.81
			250	7	0.55
<u>3,388</u>		<u>7.92 %</u>	<u>4,069</u>		<u>8.93 %</u>
<u>42,800</u>			<u>45,700</u>		

Tuscarawas County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2015	2014	2013	2012
General Government				
Legislative and Executive				
Commissioners	7.00	6.00	6.00	6.00
Auditor	17.00	25.00	17.50	17.50
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	13.00	13.00	13.00	13.00
Board of Elections	13.00	13.00	12.50	13.25
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	7.00	7.00	7.00	7.00
Data Processing	4.00	5.00	4.00	4.00
Certificate of Title Administration	7.00	10.00	8.75	8.75
Judicial				
Common Pleas Court	15.00	16.00	15.25	14.75
Probate Court	5.00	6.00	4.00	4.00
Juvenile Court	13.00	17.00	17.50	17.50
Municipal Court	7.00	7.00	11.50	12.00
County Court	14.00	15.00	15.50	14.50
Clerk of Courts	10.00	11.00	9.00	10.00
Law Library	2.00	2.00	2.00	2.00
Public Safety				
Sheriff	43.00	40.00	45.25	43.50
Jail Operations	40.00	41.00	42.00	39.50
Probation	9.00	8.00	8.00	8.00
911 Dispatch Center	21.00	20.00	20.00	22.00
Homeland Security and Emergency Management	4.00	3.00	4.00	3.00
Coroner	2.00	2.00	2.00	2.00
Public Works				
Engineer	30.00	30.00	31.50	31.50
Map Office	0.00	0.00	0.00	0.00
Sewer District	11.00	10.00	10.50	10.00
Water District	7.00	7.00	9.25	9.50
Solid Waste Grant	2.00	2.00	2.00	2.00
Health				
Developmental Disabilities	126.00	125.00	115.50	128.50
Dog and Kennel	4.00	5.00	3.50	4.50
Human Services				
Income Maintenance	50.00	43.00	41.00	41.00
Children's Services	34.00	33.00	30.00	27.00
Shared Employees	15.00	15.00	15.00	15.00
Veteran Services	10.00	10.00	10.00	11.00
Child Support Enforcement	28.00	29.00	28.00	29.50
County Home	0.00	0.00	0.00	0.00
Community and Economic Development	2.00	2.00	2.00	3.00
Total	581.00	587.00	572.00	583.75

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

2011	2010	2009	2008	2007	2006
6.00	6.00	6.00	6.00	6.00	5.00
20.00	20.00	19.00	22.00	22.00	19.00
5.00	5.00	6.50	6.50	6.50	6.25
15.00	14.00	12.00	16.00	15.00	14.00
14.00	14.00	16.25	15.00	14.00	10.00
4.00	4.00	4.00	4.00	4.00	4.00
7.00	7.00	6.00	7.00	7.00	5.00
4.00	4.00	4.00	4.00	4.00	4.00
10.00	12.00	9.25	11.00	10.00	9.00
16.00	15.00	14.50	15.00	17.00	15.00
7.00	6.00	6.00	6.00	6.00	6.00
18.00	18.00	19.50	21.00	22.00	25.00
8.00	6.00	6.00	6.00	6.00	5.00
16.00	15.00	13.50	15.00	15.00	15.00
16.00	15.00	12.50	14.00	15.00	14.00
2.00	2.00	1.50	1.00	1.00	1.00
37.00	36.00	35.00	38.00	35.00	34.00
42.00	45.00	44.00	48.00	46.00	47.00
7.00	6.00	5.00	5.00	5.00	5.00
20.00	23.00	22.00	20.00	21.00	22.00
3.00	4.00	4.00	4.00	4.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
32.00	37.00	38.00	33.00	29.00	34.00
0.00	0.00	0.00	2.00	2.00	2.00
11.00	12.00	12.50	11.00	9.00	9.00
8.00	7.00	7.50	6.00	6.00	6.00
2.00	2.00	2.00	2.00	2.00	5.00
143.00	134.00	129.50	142.00	134.00	138.00
5.00	4.00	3.50	5.00	4.00	4.00
42.00	46.00	46.00	50.00	50.00	46.00
28.00	31.00	31.00	32.00	35.00	36.00
18.00	20.00	20.00	22.00	19.00	18.00
12.00	11.00	10.00	10.00	9.00	5.00
37.00	39.00	36.25	44.00	44.00	44.00
0.00	0.00	0.00	36.00	32.00	29.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>620.00</u>	<u>625.00</u>	<u>607.75</u>	<u>684.50</u>	<u>661.50</u>	<u>650.25</u>

Tuscarawas County, Ohio
Operating Indicators by Function/Activity
Last Ten Years

	2015	2014	2013	2012
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	1,176	1,220	1,178	1,166
Number of meetings	96	100	99	98
Auditor				
Number of non-exempt conveyances	1,872	1,791	1,836	1,699
Number of exempt conveyances	1,847	1,724	1,852	1,662
Number of real estate transfers	3,719	3,515	3,688	3,361
Number of personal property returns	0	0	0	0
Number of non-payroll checks issued	23,849	22,038	22,504	22,714
Number of payroll checks issued	3,457	4,911	4,862	5,678
Number of payroll direct deposits	14,196	14,011	13,023	12,750
Treasurer				
Number of parcels billed	61,044	61,647	61,546	61,556
Return on portfolio (cash basis)	\$204,030	\$289,720	\$196,079	\$175,838
Prosecuting Attorney				
Number of cases - criminal	318	350	276	323
Number of cases - civil stalking	85	70	84	65
Number of cases - domestic violence	118	114	131	133
Board of Elections				
Number of registered voters	56,275	58,828	58,077	59,884
Number of voters last general election	31,879	24,156	15,821	41,693
Percentage of register voters that voted	56.65%	41.06%	27.24%	69.62%
Recorder				
Number of deeds recorded	3,656	3,070	3,487	3,202
Number of mortgages recorded	3,202	2,946	3,604	3,528
Data Processing				
Number of users served	390	369	408	356
Risk Management				
Number of claims	24	10	11	10
Judicial				
Common Pleas Court- General Division				
Number of civil cases filed	693	698	846	1,167
Number of criminal cases filed	334	368	299	340
Number of D.R. filings including post-decree	920	815	786	837
Juvenile Court				
Number of Delinquencies filed	238	267	320	443
Number of Traffic Cases	399	403	422	446
Number of Neglect/Abuse Cases	46	38	31	42
Number of Unruly Cases	46	67	60	102
Number of Contributing Cases	18	24	16	37
Number of Parentage cases	246	263	290	289
Number of Tobacco cases	2	2	7	12

2011	2010	2009	2008	2007	2006
1,192	1,234	1,238	1,211	1,061	1,208
95	101	101	99	103	98
1,526	1,576	1,469	1,797	2,077	3,195
1,562	1,525	1,561	1,647	1,758	1,822
3,088	3,101	3,030	3,444	3,835	5,017
0	16	17	640	1,050	1,172
24,175	25,947	27,067	28,752	28,304	26,976
6,138	7,461	8,414	9,755	9,738	10,485
12,770	12,223	11,697	15,795	10,869	9,490
63,489	61,567	61,567	63,801	61,700	61,694
\$230,596	\$433,904	\$1,093,128	\$2,039,825	\$2,660,919	\$2,384,094
521	518	599	553	445	365
66	92	90	86	58	31
152	172	144	139	114	86
58,283	59,920	58,771	59,778	56,625	56,295
29,744	29,875	24,702	43,650	23,992	31,593
51.03%	49.86%	42.03%	73.02%	42.37%	56.12%
2,935	2,783	3,545	3,606	3,788	4,044
2,862	3,213	3,011	3,673	4,836	5,625
347	309	368	352	352	363
5	4	2	9	2	10
1,256	1,341	1,358	948	992	891
309	323	335	300	456	379
999	1,159	579	1,067	1,044	600
443	410	502	529	539	482
394	455	467	511	537	578
54	66	41	47	50	67
108	113	94	111	111	106
35	57	52	12	20	13
350	443	433	404	382	419
5	2	0	6	9	13

(continued)

Tuscarawas County, Ohio
Operating Indicators by Function/Activity (continued)
Last Ten Years

	2015	2014	2013	2012
Probate Court				
Number of Estates filed	482	462	501	465
Number of Guardianships filed	63	37	38	58
Number of Civil cases filed	26	24	6	11
Number of Adoptions filed	55	62	71	66
Number of Minor Settlements filed	5	12	32	4
Number of Name Changes filed	30	22	20	31
Number of Marriage Licenses filed	616	603	604	600
Tuscarawas County Court				
Number of civil cases filed	589	795	669	544
Number of criminal cases filed	779	769	759	840
Number of traffic cases filed	4,016	4,069	3,197	3,206
Number of civil cases terminated	616	478	585	535
Number of criminal cases terminated	1,267	1,198	1,332	1,366
Number of traffic cases terminated	3,956	4,316	3,222	3,517
Clerk of Courts				
Number of civil cases filed	785	769	925	1,167
Number of criminal cases filed	324	333	290	330
Number of Court of Appeals cases filed	68	56	63	72
Number of Domestic cases filed	533	496	529	554
Number of MWCD Objections filed	0	0	0	0
Number of Motor Vehicle Titles Issued	66,264	65,659	63,238	60,340
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	99	102	102	96
Prisoners transported	1,333	831	827	719
Number of miles transporting prisoners	55,822	37,065	30,350	25,323
Average days served per prisoner	38	31	28	32
Average daily housing cost	\$82	\$74	\$70	\$77
Average cost per meal served	\$1.16	\$1.04	\$1.12	\$1.15
Enforcement				
Number of incidents reported	6,977	7,422	7,277	7,518
Number of calls responded to	17,071	16,253	17,306	16,260
Number of papers served	1,868	2,070	2,238	2,509
Number of telephone calls	49,075	50,376	50,772	51,224
Court Security Hours	5,022	4,883	4,731	4,233
Number of sheriff's sales	152	199	279	298
Number of CCW Licenses Issued	1,645	1,181	1,392	570
Number of registered SORN offenders	131	125	125	141
Homeland Security & Emergency Management				
Number of Haz-Mat Responses	8	11	11	6
Public Works				
Engineer				
Miles of roads resurfaced	7.8	14.8	11.3	13.0
Number of bridges replaced/improved	8	2	7	4
Number of culverts built/replaced/improved	14	38	18	74

2011	2010	2009	2008	2007	2006
437	423	440	505	479	431
38	33	40	57	45	52
20	8	9	9	8	8
57	40	69	83	63	64
3	9	8	9	12	28
19	19	28	23	26	16
544	551	576	558	567	589
422	461	669	891	763	715
659	769	759	823	872	889
2,577	2,774	3,197	2,884	2,717	2,503
482	560	759	970	703	684
1,096	1,269	1,247	1,407	922	950
2,805	3,171	3,595	3,278	2,773	2,488
1,322	1,441	1,358	948	983	891
307	338	335	300	456	379
47	48	69	76	78	73
630	653	579	583	578	600
1	0	1	1	7	5,256
58,880	56,118	65,683	70,383	69,955	63,024
97	94	108	116	102	N/A
1,243	942	1,125	1,355	N/A	N/A
30,559	27,392	33,730	42,142	N/A	N/A
42	50	27	30	30	N/A
\$78	\$82	\$73	\$50	\$50	N/A
\$1.30	\$1.59	\$1.39	\$1.53	\$1.42	\$1.68
7,444	7,454	8,208	8,693	12,606	12,623
17,454	17,003	16,325	18,990	N/A	N/A
2,563	3,380	3,643	3,676	N/A	N/A
49,414	48,901	44,612	48,996	40,425	40,231
4,233	4,553	5,184	6,546	6,240	5,976
268	404	369	368	391	N/A
388	418	489	532	880	N/A
111	118	185	136	115	N/A
10	1	6	7	12	6
12.4	18.1	20.2	9.1	27.0	25.0
7	9	9	10	12	20
45	35	48	43	26	37

(continued)

Tuscarawas County, Ohio
Operating Indicators by Function/Activity (continued)
Last Ten Years

	2015	2014	2013	2012
Sewer District				
Average daily sewage treated (in million gallons per day)	0.83	0.89	0.89	0.77
Number of tap-ins	42	32	13	17
Number of customers	3,907	4,252	4,092	4,070
Water District				
Average daily water treated (in million gallons per day)	0.71	0.59	0.65	0.70
Average daily water billed (in million gallons per day)	0.38	0.37	0.37	0.40
Number of tap-ins	77	58	25	21
Number of customers	2,479	2,580	2,456	2,436
Health				
Developmental Disabilities				
Adult Program				
Days of Non-Vocational Attendance	20,731	25,503	28,377	30,346
Individuals Served (Non-Vocational)	141	163	197	193
Other Services (Adult Day, Home service)	135	26	24	24
Children's Program				
Days of Attendance (0-2 Years)	1,174	1,354	1,119	973
Days of Attendance (3-5 Years)	3,002	3,264	3,384	3,164
Days of Attendance (6-21 Years)	2,001	2,434	3,283	4,220
Individuals Served (Children)	194	158	178	194
Transportation (One Way Trips)				
Children's Programs	5,252	5,662	6,899	8,524
Adult Programs	34,909	37,545	48,466	43,396
Total Individuals served by the DD Board	602	684	673	582
Human Services				
Jobs and Family Services				
Average client count - food stamps	142	5,788	6,227	5,899
Average client count - day care	314	324	343	387
Average client count - Medicaid	3,811	2,834	4,727	3,676
Average client count - Ohio Works First	275	274	315	637
Average client count - utility assistance	21	0	0	1
Child Support Enforcement Agency				
Average number of active support orders	7,315	7,500	7,555	7,801
Percentage collected	72.88%	72.59%	72.00%	72.00%
Children's Services				
Average client count - foster care	66	83	105	117
Average client count - adoption	31	24	32	28
Veteran Services				
Number of clients served	20,909	18,753	15,727	16,029
Amount of benefits paid to county residents	\$242,999	\$304,536	\$256,535	\$252,473
Community and Economic Development				
Number of new enterprise zone agreements	1	4	4	3
Number of related infrastructure projects	0	0	0	0

Source: Tuscarawas County

2011	2010	2009	2008	2007	2006
0.98	0.79	0.79	0.92	0.86	0.94
10	17	130	21	7	34
4,060	4,370	3,800	3,693	3,689	3,656
0.64	0.63	0.57	0.55	0.55	0.53
0.46	0.42	0.43	0.42	0.43	0.42
7	4	14	8	11	8
2,690	2,660	2,397	2,406	2,410	2,389
32,590	32,354	34,042	34,237	32,127	33,930
208	204	202	229	200	194
25	30	57	81	179	137
1,156	1,020	1,028	1,173	1,288	13,720
3,283	2,767	2,855	2,761	2,440	3,458
4,867	5,074	5,333	4,707	4,358	5,642
235	173	103	104	166	213
12,006	9,946	17,020	8,510	10,230	11,236
49,860	52,946	64,471	54,312	53,682	60,643
620	609	512	579	545	544
6,099	5,750	5,500	4,246	3,623	3,020
396	737	770	699	699	616
3,814	3,650	7,400	6,715	6,386	6,263
423	331	434	397	355	448
0	0	252	744	1,737	1,242
8,158	8,318	8,379	8,101	7,929	7,695
70.81%	68.06%	68.00%	70.13%	70.47%	71.67%
87	86	95	127	134	145
26	19	37	27	30	37
15,130	17,043	15,642	20,880	19,059	17,391
\$305,249	\$311,708	\$324,850	\$389,565	\$349,159	\$331,472
2	2	1	2	2	2
8	5	6	7	4	5

Tuscarawas County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2015	2014	2013	2012
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	2	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
Recorder				
Administrative office space (square feet)	2,625	2,625	2,625	2,625
Buildings and Grounds				
Administrative office space (square feet)				
Number of vehicles	2	2	3	3
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	2	2
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	2	2	1	1
Number of vehicles	6	5	4	4
Municipal Court				
Number of court rooms	3	3	3	1
County Court				
Number of vehicles	1	2	2	1
Clerk of Courts				
Administrative office space (square feet)	3,553	3,553	3,553	3,553
Public Safety				
Sheriff				
Number of patrol vehicles	39	42	35	39
Probation				
Number of vehicles	1	2	2	2
Homeland Security & Emergency Management				
Number of emergency response vehicles	3	3	3	1

2011	2010	2009	2008	2007	2006
1,847	1,330	1,330	1,330	1,330	1,330
4,600	5,636	5,636	5,636	5,636	5,636
3	3	2	2	2	2
2,622	1,333	1,333	1,333	1,333	1,333
4,074	3,734	3,734	3,734	3,734	3,734
3,842	3,120	3,120	3,120	3,120	3,120
2,625	2,420	2,420	2,420	2,420	2,420
3	3	2	2	2	2
1,369	1,309	1,309	1,309	1,309	1,309
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
4	5	5	5	5	4
1	1	1	1	1	1
2	2	1	1	1	1
3,553	3,422	3,422	3,422	3,422	3,422
36	37	36	36	36	36
2	2	2	2	2	2
1	1	1	1	1	1

(continued)

Tuscarawas County, Ohio
Capital Asset Statistics by Function/Activity (continued)
Last Ten Years

	2015	2014	2013	2012
Public Works				
Engineer				
Centerline miles of roads	466	467	467	467
Number of bridges	273	272	273	273
Number of culverts	3,099	2,100	2,099	3,099
Number of traffic signs	2,636	2,636	2,636	2,636
Number of vehicles	57	56	56	56
Sewer District				
Number of treatment facilities	5	5	5	5
Number of pumping stations	25	25	25	25
Miles of sewer lines	77	77	77	76
Number of vehicles	13	13	14	16
Water District				
Number of treatment facilities	4	4	4	4
Miles of water lines	53	53	53	53
Number of vehicles	10	9	8	8
Human Services				
Jobs and Family Services				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	0	0	0	0
Children Services				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	4	4	3	4
Child Support Enforcement Agency				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	0	0	0	1
Veteran Services				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	1	1	1	1
County Home				
Number of vehicles	0	0	0	0

Source: Tuscarawas County

2011	2010	2009	2008	2007	2006
467	467	467	467	467	467
274	274	274	274	263	263
3,292	3,292	3,292	3,292	3,292	3,292
2,636	2,636	2,636	2,636	2,636	2,636
54	56	54	54	54	54
5	4	4	4	4	4
20	20	20	20	20	20
76	73	73	73	73	73
15	8	8	8	8	8
4	4	4	4	4	4
49	49	49	49	49	49
8	5	5	5	5	5
11,994	11,994	11,994	11,994	11,994	11,994
0	2	2	2	2	2
12,484	12,484	12,484	12,484	12,484	12,484
4	7	7	7	7	7
1,500	1,500	1,500	1,500	1,500	1,500
1	2	2	2	2	3
2,584	2,584	2,584	2,584	2,584	2,584
1	1	1	1	1	1
0	0	3	3	3	3

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Dave Yost • Auditor of State

TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 15, 2016