



Dave Yost • Auditor of State

**TUSCARAWAS COUNTY
DECEMBER 31, 2017**

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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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 28, 2018. Our report refers to other auditors who audited the financial statements of the Tuscarawas County Healthcare Consortium, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matter we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2017-001.

County's Response to Finding

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 report is not suitable for any other purpose.



Dave Yost
Auditor of State
Columbus, Ohio

June 28, 2018



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 Tuscarawas County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying Schedule of Findings and Questioned Costs 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.

Basis for Qualified Opinion on Medicaid Cluster and TANF Cluster

As described in Findings 2017-002 through 2017-006 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2017-002	93.778	Medicaid Cluster	Activities Allowed or Unallowed; Allowable Costs/Cost Principles; and Matching, Level of Effort, Earmarking
2017-003	93.558	TANF Cluster	Activities Allowed or Unallowed; and Allowable Costs/Cost Principles
2017-004	93.558 93.778	TANF Cluster; Medicaid Cluster	Cash Management
2017-005	93.558 93.778	TANF Cluster; Medicaid Cluster	Activities Allowed or Unallowed; and Allowable Costs/Cost Principles
2017-006	93.558 93.778	TANF Cluster; Medicaid Cluster	Procurement and Suspension and Debarment

Compliance with these requirements is necessary, in our opinion, for the County to comply with the requirements applicable to these programs.

Qualified Opinion on Medicaid Cluster and TANF Cluster

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on Medicaid Cluster and TANF Cluster* paragraph, Tuscarawas County complied, in all material respects, with the requirements referred to above that could directly and materially affect its Medicaid Cluster and TANF Cluster for the year ended December 31, 2017.

Unmodified Opinion on the Other Major Federal Program

In our opinion, Tuscarawas County complied in all material respects with the requirements referred to above that could directly and materially affect its other major federal program identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2017.

Other Matters

The County's responses to our noncompliance findings are described in the accompanying Corrective Action Plan. We did not audit the County's responses and, accordingly, we express no opinion on them.

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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and a deficiency we consider to be a significant deficiency.

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's compliance requirement will not be prevented, or timely detected and corrected. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2017-002 through 2017-005 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency or a combination of deficiencies in internal control over compliance with a 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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2017-006 to be a significant deficiency.

The County's responses to our internal control over compliance findings are described in the accompanying Corrective Action Plan. We did not audit the County's responses and, accordingly, we express no opinion on them.

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Tuscarawas County (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 28, 2018. Our report refers to other auditors who audited the financial statements of the Tuscarawas County Healthcare Consortium, as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 28, 2018. The accompanying Schedule of Expenditures of Federal Awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

Tuscarawas County
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
Page 4

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 10, 2018

TUSCARAWAS COUNTY

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through the Ohio Department of Job and Family Services</i>				
<i>SNAP Cluster:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5586 / G-1819-11-5812		\$432,187
<i>Rural Development (Direct Program)</i>				
Water and Waste Disposal Systems for Rural Communities	10.760	N/A		856,906
Total U.S. Department of Agriculture				1,289,093
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		75
Total U.S. Department of Defense				75
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through the Ohio Department of Development</i>				
Community Development Block Grants/States Program	14.228	B-F-15-1CT-1 B-F-16-1CT-1 B-F-17-1CT-1		66,613 132,311 1,852
<i>Total Community Development Block Grants/States Program</i>				<u>200,776</u>
Total U.S. Department of Housing and Urban Development				200,776
U.S. DEPARTMENT OF THE INTERIOR				
<i>Direct Program</i>				
Payment in Lieu of Taxes	15.226	N/A		2,406
Total U.S. Department of the Interior				2,406
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through the Ohio Department of Public Safety</i>				
Crime Victim Assistance	16.575	2017-VOCA-43560715 2018-VOCA-109858932		58,782 21,746
<i>Total Crime Victim Assistance Program</i>				<u>80,528</u>
<i>Direct Program</i>				
Bulletproof Vest Partnership Program	16.607	N/A		4,384
<i>Passed through the Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-JG-A01-6802		23,500
Total U.S. Department of Justice				108,412
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through the Ohio Department of Transportation</i>				
<i>Highway Planning and Construction Cluster:</i>				
Highway Planning and Construction	20.205	101982 ODOT 103470 ODOT		1,768,655 20,700
<i>Total Highway Planning and Construction Cluster</i>				<u>1,789,355</u>
<i>Passed through the Ohio Department of Public Safety</i>				
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	STEP-2017-79-00-00-00533-00 IDEP/STEP-2018-Tuscarawas County Sheriff-00019		11,540 497
<i>Total State and Community Highway Safety</i>				<u>12,037</u>
National Priority Safety Programs	20.616	IDEP-2017-79-00-00-00357-00		8,603
<i>Total Highway Safety Cluster</i>				<u>20,640</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2018-Tuscarawas County Sheriff-00019		4,099
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0531-16-01-00		6,588
Total U.S. Department of Transportation				1,820,682

TUSCARAWAS COUNTY

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017
(Continued)

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Education</i>				
<i>Special Education Cluster (IDEA):</i>				
Special Education - Grants to States (IDEA, Part B)	84.027	H027A160111 H027A170111		14,672 <u>11,692</u> 26,364
<i>Total Special Education - Grants to States (IDEA, Part B)</i>				
Special Education - Preschool Grants (IDEA Preschool)	84.173	H173A160119 H173A170119		9,910 <u>4,003</u> 13,913
<i>Total Special Education - Preschool Grants (IDEA Preschool)</i>				
<i>Total Special Education Cluster (IDEA)</i>				
				<u>40,277</u>
Total U.S. Department of Education				
				40,277
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Health</i>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5U52PS00470303		11,484
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1617-11-5586 / G-1819-11-5812		61,992
<i>TANF Cluster:</i>				
Temporary Assistance for Needy Families (TANF)	93.558	G-1617-11-5586 / G-1819-11-5812	\$16,204	1,875,028
Child Support Enforcement	93.563	G-1617-11-5586 / G-1819-11-5812		1,155,607
<i>CCDF Cluster:</i>				
Child Care and Development Block Grant	93.575	G-1617-11-5586 / G-1819-11-5812		120,204
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5586 / G-1819-11-5812		71,882
Foster Care Title IV-E	93.658	G-1617-11-5586 / G-1819-11-5812		1,415,678
Adoption Assistance	93.659	G-1617-11-5586 / G-1819-11-5812		358,989
Social Services Block Grant	93.667	G-1617-11-5586 / G-1819-11-5812		435,990
Chafee Foster Care Independence Program	93.674	G-1617-11-5586 / G-1819-11-5812		46,976
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	G-1617-11-5586 / G-1819-11-5812		2,181,723
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant	93.667	N/A		52,443
<i>Medicaid Cluster:</i>				
Medical Assistance Program	93.778	N/A		<u>89,763</u>
Total U.S. Department of Health and Human Services				<u>16,204</u>
				7,877,759
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency</i>				
Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-S01 EMC-2017-EP-00006-S01		38,743 <u>35,922</u> 74,665
<i>Total Emergency Management Performance Grants</i>				
Pre-Disaster Mitigation	97.047	EMC-2015-PC-0006		<u>19,688</u>
Total U.S. Department of Homeland Security				94,353
Total Expenditures of Federal Awards			<u>16,204</u>	<u>11,433,833</u>

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

TUSCARAWAS COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR § 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Tuscarawas County (the County) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in 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 PROGRAM YEARS

Federal regulations require counties to obligate certain federal awards by June 30. However, with Ohio of Department of Education's consent, counties can transfer un-obligated amounts (carryover balances) to the subsequent fiscal year's program. The Tuscarawas County Board of Developmental Disabilities transferred the following amounts from 2017 to 2018:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amt. Transferred</u>
Special Education – Grants to States	84.027	\$ 20,332
Special Education – Preschool Grants	84.173	\$ 121

TUSCARAWAS COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR § 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2017
(Continued)**

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2017, the County made allowable transfers of \$180,669 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,875,028 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 2017 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,055,697
Transfer to Social Services Block Grant	<u>(180,669)</u>
Total Temporary Assistance for Needy Families	\$ 1,875,028

NOTE G – MEDICAID COST REPORT SETTLEMENTS

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2012 and 2013 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$5,828 and \$4,811, respectively. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

During the calendar year, the County Board of Developmental Disabilities received a payment for a MAC Reconciliation of calendar year 2015 MAC payments from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$14,136. The MAC Reconciliation payment was to correct errors of salary amounts provided by the County Board of Developmental Disabilities and subsequently input by the Ohio Department of Developmental Disabilities into the RMTS system for calculation of MAC payments. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2017

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	Yes
(d)(1)(v)	Type of Major Programs' Compliance Opinion	
	<ul style="list-style-type: none"> • Highway Planning and Construction Cluster - Unmodified • Medicaid Cluster - Qualified • TANF Cluster - Qualified 	
(d)(1)(vi)	Are there any reportable findings under 2 CFR §200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list):	
	<ul style="list-style-type: none"> • CFDA #20.205 Highway Planning and Construction Cluster • CFDA #93.778 Medicaid Cluster • CFDA #93.558 TANF Cluster 	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

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

FINDING NUMBER 2017-001

Finding for Recovery – Repaid Under Audit

The *Tuscarawas County Personnel Manual* Chapter 5, Section 5.4, "Sick Leave Conversion" states: "A County employee, at the time of retirement under a State pension system (e.g. OPERS) from active service with the County, shall be paid 1/4th of the value of his earned but unused sick leave credit. The maximum of such payment, however, shall be for 30 days or 240 hours. To qualify for such payment, the employee shall have had, prior to the date of retirement, 10 or more years of service with the County, the state, or any of its political subdivisions, and retire under a State pension system. The sick leave conversion is only available to those employees who retire from the County and have not retired from any other public employer."

On December 14, 2017, Clerk of Courts Office employee Nancy Johnson was improperly paid severance pay for her sick leave balance. As she had only six years of service with Tuscarawas County at the time of retirement, without sufficient carry-over credit from another state or County political subdivision, she was not eligible for payment of her accrued, but unused sick leave. As a result, employee Nancy Johnson was overcompensated \$573.

In accordance with the forgoing facts, and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public money illegally expended is hereby issued against employee Nancy Johnson, in the amount of \$573 in favor of the County's General Fund.

On June 11, 2018, \$573 was repaid to the County's General Fund on receipt number 105350.

The County needs to adhere to the *Tuscarawas County Personnel Manual* Section 5.4, "Sick Leave Conversion" to ensure the employees are compensated correctly. This will help ensure the County employees are not overcompensated.

Officials' Response: Nancy Johnson was an employee of the Clerk of Courts Legal Division. At the time of her 2017 public retirement, she was compensated for 25% of her unused sick leave in accordance with Clerk of Courts Policy # 5.4. However, that policy and Section 124.39, Revised Code, further restrict such a payment to employees with ten years of public service. The ten year requirement was overlooked in error due to the uncommon event of an employee being eligible for a public retirement with less than 10 years of public service. Upon bringing this to the County's attention, the amount was promptly reimbursed.

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

Finding Number	2017-002		
CFDA Title and Number	CFDA #93.778 Medical Assistance Program (Medicaid Cluster)		
Federal Award Identification Number / Year	G-1617-11-5586 / G-1819-11-5812		
Federal Agency	U.S. Department of Health and Human Services		
Compliance Requirement	A. Activities Allowed or Unallowed B. Allowable Costs/Cost Principles G. Matching, Level of Effort, Earmarking H. Period of Performance		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number? (if repeat)	N/A

Noncompliance, Material Weakness, and Questioned Cost

45 C.F.R. § 75.403 provides that except where otherwise authorized by statute, costs must conform to any limitations or exclusions set forth in these principles or in the Federal award in order to be allowable under Federal awards. 42 C.F.R. Part 435 requires States to develop and implement Medicaid eligibility requirements to be adopted by local agencies.

Tuscarawas County Job and Family Services (TCJFS) provided non-emergency transportation (NET) services through the Federal Medicaid program, as provided for in Ohio Admin. Code § 5160-15-11. The federal financial participation for this service is 50 percent, as provided for in Ohio Admin. Code § 5101:9-6-44.1. Ohio Department of Job and Family Services contributes the remaining portion.

Tuscarawas County Job and Family Services' (TCJFS) Medicaid Non-Emergency Transportation (NET) Mileage Reimbursement Policy states that each driver transporting an eligible Medicaid patient must document the actual odometer readings for each trip provided. If for any reason TCJFS questions the mileage of a trip, TCJFS will use Mapquest (effective January 1 through August 7, 2017) or Google Maps (effective August 8, 2017 to present) to determine the mileage. TCJFS will then reimburse the lower of the two mileage amounts. Additionally, each Medicaid recipient must have a NET Verification (BO 52) form signed by a representative at each medical office to confirm that the client was seen and that the provider will bill Medicaid/Managed Care Plan for the service. Reimbursement will not be paid for days where a NET Verification form is incomplete.

For 11 out of the 60 transactions tested, TCJFS did not properly reimburse Medicaid NET drivers based on the actual mileage recorded on the NET Record (BO 51) forms, including questionable trips where Mapquest or Google Maps were used to determine actual mileage. Additionally, for 1 out of 60 transactions tested, TCJFS reimbursed a Medicaid recipient for a NET Verification (BO 52) form that was not signed by a medical office recipient. The improper reimbursements resulted in \$59 in unallowable federal cost which projected to a total error of \$251.

During 2017, TCJFS applied for and received reimbursement for 19 individuals that were not eligible to receive Medicaid benefits during the time of the service. This resulted in unallowable federal costs of \$4,836. When projected on the population subjected to testing, the questioned costs totaled \$20,555.

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
--

FINDING 2017-002 (Continued)

Noncompliance, Material Weakness, and Questioned Cost (Continued)

Tuscarawas County Job and Family Services should implement internal control procedures to ensure that only eligible individuals receive services reimbursed through the federal Medicaid Program. The TCJFS should review the Medicaid Non-Emergency (NET) Mileage Reimbursement Policy and implement additional internal controls, such as multiple reviews and approvals of NET Mileage Reimbursement forms, prior to making payment. This will ensure compliance with 45 C.F.R. § 75.403 and 42 C.F.R. Part 435.

Officials' Response: See Corrective Action Plan.

Finding Number	2017-003		
CFDA Title and Number	CFDA #93.558 Temporary Assistance for Needy Families (TANF Cluster)		
Federal Award Identification Number / Year	G-1617-11-5586 / G-1819-11-5812		
Federal Agency	U.S. Department of Health and Human Services		
Compliance Requirement	A. Activities Allowed or Unallowed B. Allowable Costs / Cost Principles		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number? (if repeat)	N/A

Noncompliance, Material Weakness, and Questioned Cost

45 CFR § 95.507(a)(2) requires cost allocation plans conform to the accounting principles and standards in Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 CFR Part 200. Furthermore, 2 CFR 200.416 states, program costs must be identified and assigned to the benefitted activities on a reasonable and consistent basis. Additionally, 2 CFR 200.430 indicates, random moment sampling (RMS) may be used to allocate salaries and wages to a Federal award, but such systems must “meet acceptable statistical sampling standards”.

The Ohio Department of Job and Family Services has implemented a cost allocation plan approved by the U.S. Department of Health and Human services and has communicated time sampling requirements for said plan to county agencies. Ohio Administrative Code 5101:9-7-20 details the RMS process and requirements for use in allocating shared costs.

Annually, County Department of Job and Family Service agencies have the option of posting allowable Post Allocation adjustments to modify and/or reallocate expenditures charged to certain grant line items.

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
--

FINDING 2017-003 (Continued)

Noncompliance, Material Weakness, and Questioned Cost (Continued)

In testing the Temporary Assistance for Needy Families (TANF) program expenditures, we noted that expenditures were adjusted to the TANF program in the amount of \$38,545 from Administrative Matching Grants for the Supplemental Nutrition Assistance Program CFDA 10.561 and \$87,352 from state funding for Community and Protective Service. These adjustments were based on RMS hits the County claims were improperly coded during the observation completion. The adjustments did not meet the requirements for the Post Allocated Adjustments; therefore the adjustments are unallowable and have resulted in questioned costs totaling \$125,897.

The County Department of Job and Family Services should review the rules and procedures related to Random Moment Sampling to ensure that observations are properly reviewed for completion and proper coding prior to closing of the RMS quarter. Only adjustments that meet the criteria for the allowable Post Allocation Adjustments should be made. This will help ensure that only allowable expenditures and adjustments are charged to the grants and help prevent questioned costs in future periods.

Officials' Response: See Corrective Action Plan.

Finding Number	2017-004		
CFDA Title and Number	CFDA #93.558 Temporary Assistance for Needy Families (TANF Cluster) CFDA #93.778 Medical Assistance Program (Medicaid Cluster)		
Federal Award Identification Number / Year	G-1617-11-5586 / G-1819-11-5812		
Federal Agency	U.S. Department of Health and Human Services		
Compliance Requirement	C. Cash Management		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	Yes	Finding Number? (if repeat)	2016-001

Noncompliance and Material Weakness

45 C.F.R. § 75.305(b)(1) states, in part, that the non-Federal entity must be paid in advance, provided it maintains or demonstrates the willingness to maintain both written procedures that minimize the time elapsing between the transfer of funds and disbursement by the non-Federal entity, and financial management systems that meet the standards for fund control and accountability as established in this part. Advance payments to a non-Federal entity must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the non-Federal entity in carrying out the purpose of the approved program or project. Ohio Admin. Code § 5101:9-7-03(B)(1) states, in part, that the County Job & Family Services shall have cash management procedures in place to ensure the time elapsing between the receipt of funds and the disbursement of funds does not exceed a ten day average for all federal funding.

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)

FINDING 2017-004 (Continued)

Noncompliance and Material Weakness (Continued)

Tuscarawas County Job and Family Services' (TCJFS) cash on hand for their Public Assistance federal grants exceeded the ten day average for all four quarters by 5.43, 34.64, 5.83 and 5.02 days, respectively. TCJFS exceeded the ten day average by 10.65 days for the entire year.

TCJFS should implement internal control procedures that would limit cash draws to amounts only immediately needed. Procedures should include, but are not limited to, a review of expected payroll and nonpayroll expenditures and review of the CR501 report. Cash drawdowns should then be based upon expenditures expected to be paid within ten days. This will help ensure TCJFS is compliant with cash management requirements.

Officials' Response: See Corrective Action Plan.

Finding Number	2017-005		
CFDA Title and Number	CFDA #93.558 Temporary Assistance for Needy Families (TANF Cluster) CFDA #93.778 Medical Assistance Program (Medicaid Cluster)		
Federal Award Identification Number / Year	G-1617-11-5586 / G-1819-11-5812		
Federal Agency	U.S. Department of Health and Human Services		
Compliance Requirement	A. Activities Allowed or Unallowed B. Allowable Costs / Cost Principles H. Period of Performance		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number? (if repeat)	N/A

Noncompliance and Material Weakness

45 C.F.R. § 75.405 states that a cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.

Ohio Admin. Code § 5101:9-1-05 documents that indirect expenditures incurred by Tuscarawas County Job and Family Services (TCJFS) should be allocated between three cost pools - Shared, Income Maintenance and Social Services. Shared costs are indirect costs incurred for a common purpose that benefit two or more major cost pools, Income Maintenance costs are indirect costs incurred for income maintenance related costs, and Social Services costs are indirect costs incurred social services related costs. Ohio Admin. Code § 5101:9-1-05(B)(1) states that shared costs are allocated to individual program areas within TCJFS, based on the average number of full-time equivalent (FTE) positions imported to ODJFS in the county finance information system (CFIS).

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
--

FINDING 2017-005 (Continued)

Noncompliance and Material Weakness (Continued)

The TCJFS department supervisors or fiscal department is responsible for reviewing invoices prior to the disbursement being made by the Tuscarawas County Auditor's Office. Approval of the invoice is indicated by a department supervisor or fiscal supervisor initials along with a documented JFS cost code that the disbursement should be paid from.

During 2017, the following errors were noted:

- For 5 of the 60 transactions tested, TCJFS did not properly document the cost code on the invoice prior to the invoice being paid by the Tuscarawas County Auditor's Office, resulting in \$2,131 of expenditures being paid from the incorrect cost pool, which projected to a total error of \$16,977.
- TCJFS coded \$1,260 of the Cost Allocation Plan to the Social Services pool when the expenditure should have been paid from the Income Maintenance cost pool.
- TCJFS reported an FTE average for Income Maintenance in the first quarter of 2017 as 48.860 but should have reported the average as 48.970. The difference resulted in \$177 of shared costs being allocated to the Social Services programs when the costs should have been allocated to the Income Maintenance programs.

Failure to document the proper JFS cost code prior to payment of the invoice could result in unallowable or questioned costs on federally funded programs.

TCJFS should implement internal control procedures, such as multiple level reviews of invoices and Cost Allocation Plan calculations, prior to making payment. Additionally, TCJFS should implement internal control procedures, such as multiple reviews of the FTE calculations, prior to submitting the calculations to CFIS. This will help ensure the County is compliant with 45 C.F.R. § 75.405 and Ohio Admin. Code § 5101:9-1-05, and that Federal funding is expended on allowable activities.

Officials' Response: See Corrective Action Plan.

Finding Number	2017-006		
CFDA Title and Number	CFDA #93.558 Temporary Assistance for Needy Families (TANF Cluster) CFDA #93.778 Medical Assistance Program (Medicaid Cluster)		
Federal Award Identification Number / Year	G-1-1617-11-5586 / G-1819-11-5812		
Federal Agency	U.S. Department of Health and Human Services		
Compliance Requirement	I. Procurement and Suspension and Debarment		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number? (if repeat)	N/A

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2017
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS (Continued)
--

FINDING 2017-006 (Continued)

Noncompliance and Significant Deficiency

45 C.F.R. § 75.328 requires that all procurement transactions be conducted in a manner providing full and open competition. 45 C.F.R. § 75.329(b) requires price or rate quotations to be obtained from an adequate number of qualified sources for small purchases of \$100,000 (41 U.S.C. 134) or less.

During 2017, Tuscarawas County Job and Family Services (TCJFS) maintained price quotes from 2006-2007 as support for two of the 60 indirect procurement transactions tested. Purchases were primarily made from past experience and due to the Ohio Department of Job and Family Services and other county job and family services utilizing the same vendor. However, in order to help ensure open competition requirements are satisfied, TCJFS should obtain annual price or rate quotes from other qualified sources.

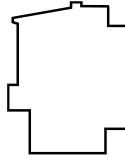
TCJFS should obtain price or rate quotations from various vendors on an annual basis in order to make sure the best price is obtained. Additionally, TCJFS should maintain formal documentation for additional considerations made when selecting a vendor. Lastly, TCJFS should address the internal controls in place over procurement requirements. This will help ensure that the TCJFS is in compliance with required Federal procurement regulations.

Officials' Response: See Corrective Action Plan.

Auditor's Office

Tuscarawas County

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS 2 CFR PART 200.511(b) DECEMBER 31, 2017

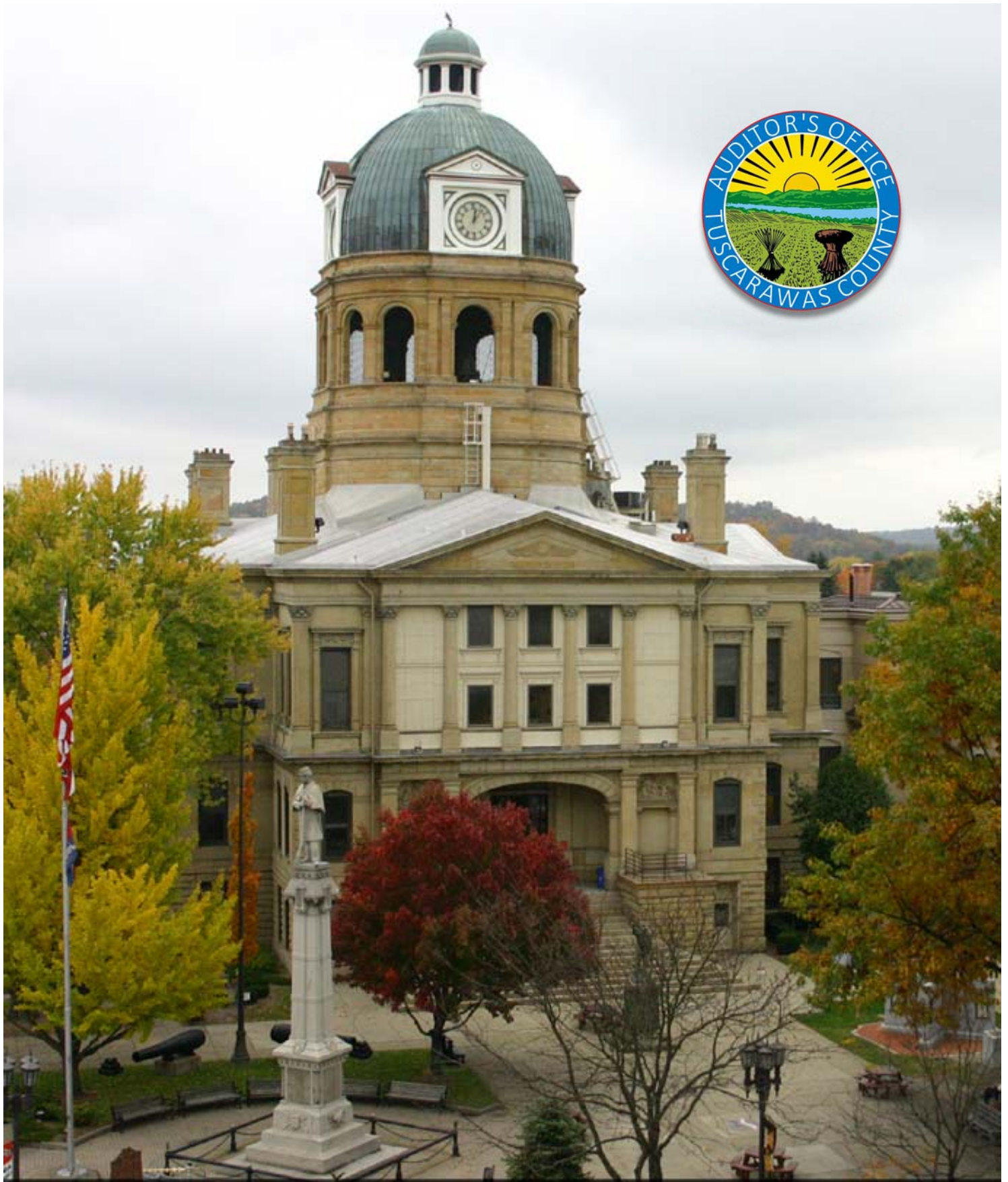
Finding Number	Finding Summary	Status	Additional Information
2016-001	The Tuscarawas County Job and Family Services' cash on hand for their Public Assistance federal grants exceeded the ten day average for three out of four quarters of 2016.	The average cash on hand continued to exceed the ten day average in 2017. Currently, the 1 st quarter of 2018 had a cash on hand of (-2.63).	Currently in compliance in 2018
2016-002	The Tuscarawas County Job and Family Services submitted their quarterly financial statement to the Bureau of County Finance & Technical Assistance past the required due date for one out of four quarters of 2016.	The first quarterly financial statement 2017 was also filed late. Since then, there have been no late submissions.	Currently in compliance since first quarter 2017

TUSCARAWAS COUNTY
CORRECTIVE ACTION PLAN
2 CFR PART 200.511(c)
December 31, 2017
(Continued)

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2017-003	These adjustments were done based on the advice of our Regional Fiscal Supervisor. Had we not gotten the OK from him we would not have made these adjustments. At the time, we thought making the adjustments were perfectly fine and safe. However, now with the information from this audit, had we known there was a risk of an audit finding we wouldn't have made the adjustments. From now on, TCJFS will continue to get guidance from its Regional Fiscal Supervisor but will also review the rules and procedures related to RMS.	This will take effect immediately	Adam Wilson
2017-004	TCJFS is already working with County Finance at the State level on resolving this issue. TCJFS is also working closely with the new Regional Fiscal Supervisor and TCJFS is using a draw tool to help with drawing down what is actually needed. TCJFS has reimbursed PA with money that PCSA owed to PA to help with cash flow. So far the 1 st two quarters of 2018 have been under the 10 days cash on hand.	This took effect in July 2017	Adam Wilson
2017-005	The TCJFS Fiscal Supervisor and Fiscal Specialist will review every invoice and code every invoice based on what department the invoice is coming from. Also, the Fiscal Supervisor will review the FTE calculations and initial the report to prove it has been reviewed.	September 1, 2018	Adam Wilson
2017-006	TCJFS will obtain price quotes from vendors for all services to be compliant with procurement rules and regulations. These quotes will be checked once a year and documentation will be kept to show why TCJFS choose each vendor. The Business Office and the Legal Department will work together to ensure that procurement is being done on all contracts.	January 1, 2019	Jeff Kiggans

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TUSCARAWAS COUNTY, OHIO

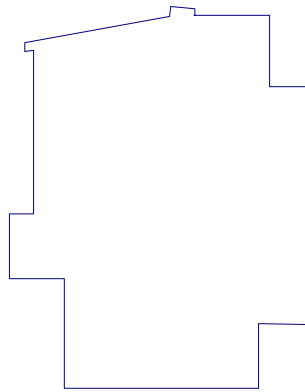


**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017**

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

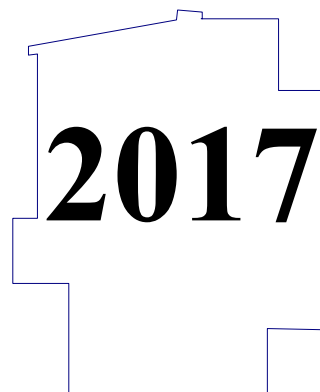
For the Year Ended December 31, 2017



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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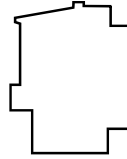
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Auditor's Office

Tuscarawas County

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June 28, 2018

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

We are pleased to present the 2017 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, 2017, 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 39,854 housing units which are 70.2 percent owner-occupied. The largest city in Tuscarawas County is New Philadelphia with a total of 17,462 residents. New Philadelphia has 7,687 housing units which are 60.1 percent owner-occupied. The County's second largest city, with 12,843 residents, is Dover, which has 5,538 housing units which are 67.2 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,377. Uhrichsville has 2,512 housing units which are 55.9 percent owner-occupied. In 2017, the average selling price of a home in Tuscarawas County was \$122,477. The County includes 571 square miles and has a 2017 population estimate of 92,297, of which 71,346 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 Tuscarawas County Historical Society, the East Central Ohio Educational Service Center, the Tuscarawas County Committee on Aging, Incorporated, the Tuscarawas County Agricultural Society, the New Philadelphia Municipal Court, Starlight Enterprises, Incorporated, and the Economic Development and Finance Alliance are not part of the Tuscarawas County entity and are excluded from the accompanying financial statements. All are legally separate from the County. None are fiscally dependent on the County. The County is not financially accountable for any of these entities. The Tuscarawas County Healthcare Consortium is included as a component unit of the County.

LOCAL ECONOMY

Tuscarawas County continues to be a mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have increased 8.2 percent in 2017 in comparison to 2016 receipts. Over the previous 10 years, lodging receipts have increased an average of 6.4 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 6th in the State in cattle production, 9th in hay production, and 4th in milk production.

In March 2016, 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.

Small businesses, along with established franchises, have taken center stage in our County. In 2015 and 2016, Tuscarawas County welcomed 168 and 125 start-up businesses, respectively. In 2017, the City of New Philadelphia welcomed a Chipotle restaurant and a Starbucks coffee shop. These new additions are located near the Buffalo Wild Wings restaurant, which opened in 2015 along with already well-established restaurants. This area has become attractive for travelers on Interstate I-77 who visit our County on their way to their destination. In addition, the McDonald's restaurant located in Dover underwent a complete renovation and re-opened in 2017 to County residents and those traveling Interstate I-77.

The northern portion of Tuscarawas County is continuing to grow. Union Hospital kicked off the year by opening the Union Physicians Services Family Medical Center, located at the north end of Dover. The 22,000-square-foot one-story building was constructed at a cost of approximately \$4 million. SSB Community Bank is moving forward with a \$2.9 million expansion in the Village of Strasburg, demonstrating its commitment to the area. This location serves as SSB Community Bank's headquarters and is slated to be completed in 2018. The Dover-Phila Federal Credit Union also constructed a new branch location in the northern part of the City of Dover, which opened in 2018.

Meteor Sealing Systems is again on the rise. Parent company Toyoda Gosei Co. Ltd. is investing \$5 million in an addition and more equipment at its subsidiary located in the City of Dover. Approximately 40,000 square feet of space is being added for the automotive supplier of rubber weather strips. The need arose because of more demand from a top European customer, along with additional projects from manufacturers of original equipment in North America. Meteor Sealing Systems anticipates growing its business by about 15 percent, or an average of 3 to 5 percent, during the next few years.

In May 2017, Cleveland Clinic and Union Hospital, located in Dover, signed a letter of intent stating that Union Hospital will join the famous health network. Founded in 1906, Union Hospital is a 100-bed facility and employs over 850 individuals. This partnership will help ensure that current operations and services continue at high levels for the citizens of Tuscarawas County.

The Canal Dover Park project is set to become the largest municipal park in the County. The City of Dover has raised \$3.2 million in order to develop a riverfront park with the goal of connecting the riverfront to the downtown. In November of 2016, the City of Dover hosted a ribbon-cutting ceremony for the new boat ramp, which is part of this project. This project continues to be ongoing and will be part of the City of Dover's \$7.5 million revitalization project, which was announced in late 2017, stating it would re-make its downtown.

The City of New Philadelphia continues to take steps as well to develop a riverfront area. The donation of the former Riverview Welding property to the City of New Philadelphia has been completed in order to develop a boat launch and parking area on the property. This will allow canoeists and kayakers to utilize the Tuscarawas River for recreational purposes, and the New Philadelphia Fire Department will have access for rescue purposes.

Finished on time and on budget, the citizens of the City of New Philadelphia gathered at the dedication of the new \$4.9 million fire station. In the northern part of Dover, work continues to be underway to build a new substation that will house additional firefighters to handle back-to-back emergency calls.

Preparation continues for the construction of a new Dover High School. With the final design of the new \$46.2 million three-story high school complete, construction is slated to begin in the summer of 2018, with the new school opening the fall of 2019. The residents of the City of Dover passed a 4.4 mill levy in 2016, which included a state-mandated 0.5 mill for continuing maintenance, which is allowing Dover High School to rebuild and expand on its current location. The oldest parts of the school were constructed in 1915.

The residential real estate prices in Tuscarawas County have risen in recent years. In 2014, the average sale price was \$114,628; it increased to \$130,211 in 2015 and \$130,850 in 2016, which was the highest annual average sale price in history for Tuscarawas County. While the average decreased to \$122,477 in 2017, it still exceeds the 2014 average by 6.8 percent.

New residential construction totaled \$17,404,330 for 2017. Some of the areas that accounted for this growth included the City of New Philadelphia (\$5,174,270), the City of Dover (\$1,884,500), the Village of Sugarcreek (\$1,524,880), the Township of Sugarcreek (\$1,094,050), the Township of Dover (\$934,150), the Township of Lawrence (\$865,520) and the Village of Strasburg (\$729,030).

Sales of existing homes in 2017 continued to be at high levels. The City of New Philadelphia had 341 property transfers with the average sale price of \$122,647; the City of Dover had 239 residential property transfers with the average sale price of \$136,597, and the Uhrichsville/Dennison area had 203 property transfers with an average sale price of \$71,158. The average sale price in southern Tuscarawas County was \$76,102 and in the northern end of the County it was \$140,870. This region appears to have a greater demand than supply. That, coupled with favorable interest rates, should promote a continued viable market.

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

RELEVANT FINANCIAL POLICIES

The County Commissioners have developed a practice of establishing appropriations based upon anticipated new revenues as certified by the Budget Commission. In 2017, Commissioners dedicated one mill of the three mill permissive transfer tax to fund future County building maintenance and improvements. The Commissioners previously issued \$1.45 million in Recovery Zone Economic Development Bonds to provide needed repairs to the County Justice Center and County Administration Building.

MAJOR INITIATIVES

In late 2017, the Tuscarawas County Board of Commissioners awarded a contract for the renovation of the Courthouse Dome, which will include removal and replacement of the copper roofing. By using a unique funding mechanism utilized by other counties throughout Ohio, the Tuscarawas County Treasurer will purchase up to \$1.4 million in general obligation bonds issued by the Tuscarawas County Commissioners, beginning in 2018, thus returning the interest paid on this capital project to the County.

The County actively replaced or improved capital assets in 2017. Numerous projects were completed out of the County's capital improvements fund during 2017 including but not limited to the following: a new roof at the Tuscarawas County Health Department, a new HVAC system at the Tuscarawas County Sheriff's Office, a new garage at the Veteran's Services Office, new poll books for the Tuscarawas County Board of Elections, repavement of parking lots at the County Health Department, County Fairgrounds and Sheriff's Office, and enhancements to the County's cyber security, including a new firewall and antivirus software.

Late in 2017, the Tuscarawas County Board of Commissioners and the Tuscarawas County Sheriff's Office took steps to upgrade the county-wide radio system scheduled to be "end of life" in December 2018. With an anticipated cost of \$11.6 million, the Tuscarawas County Sheriff's Office kicked off this project by entering into a capital lease for portable and mobile radios for all first responders in Tuscarawas County costing \$7.77 million. In order to pay for this upgrade, the Tuscarawas County Board of Commissioners have levied a temporary additional sales and use tax for 0.5 percent, beginning in October 2018 and ending in September 2020, which was approved by voters in May 2018.

The Tuscarawas County Board of Developmental Disabilities replaced sidewalk, put in new handicap door openers, and installed new carpet at Starlight School location. Serving over 600 clients, maintaining its facilities is always a priority.

The Tuscarawas County Metropolitan Sewer District provides water and sewer services in various rural areas of the County. In 2017, the Port Washington sewer rehabilitation project was completed, totaling \$152,920, and the Mineral City tank rehabilitation project was completed as well in the amount of \$193,834. A preliminary engineering report was conducted for the Wilkshire Hills water system upgrade last year. Depending on the final scope, this project will cost between \$3 million and \$5 million. The Dundee waterline project continued in 2017, with the goal of finalizing this project in 2018.

The County Engineer oversaw the paving of approximately 27 miles of County roads and the chip sealing of approximately 71 miles of County roads. In addition, 2 bridges were improved; 7 safety improvement projects were completed; 26 defective cross culverts were replaced, totaling a length of 1,313 feet; and approximately 34 miles of roadway centerline were applied.

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. In 2017, the County had one of the lower sales tax rates in the State of Ohio, as only 4 of Ohio's 88 counties had lower rates. When combined with the State's 5.75 percent sales tax, consumers paid sales tax of 6.75 percent on taxable purchases in Tuscarawas County. The sales tax generates over 50 percent of the general fund receipts.

One of the County's larger operating revenues has been the Local Government Fund (LGF), which is money distributed to subdivisions by the State of Ohio. LGF monies help support basic day-to-day governmental services that residents not only need, but expect. LGF has suffered reductions in State funding in recent years. During 2017, the county received a 1.0 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 ACKNOWLEDGMENTS

Awards The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2016. This was the thirty-first 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, 2016

Christopher P. Morill

Executive Director/CEO

Tuscarawas County, Ohio
Elected Officials
December 31, 2017

Board of Commissioners

Chris Abbuhl
Kerry Metzger
Joe Sciarretti

Engineer

Joseph S. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Jeanne Stephen

Recorder

Lori L. Smith

Coroner

Dr. Jeffrey L. Cameron

Sheriff

Orvis Campbell

Court of Common Pleas – General

Edward Emmett O’Farrell
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

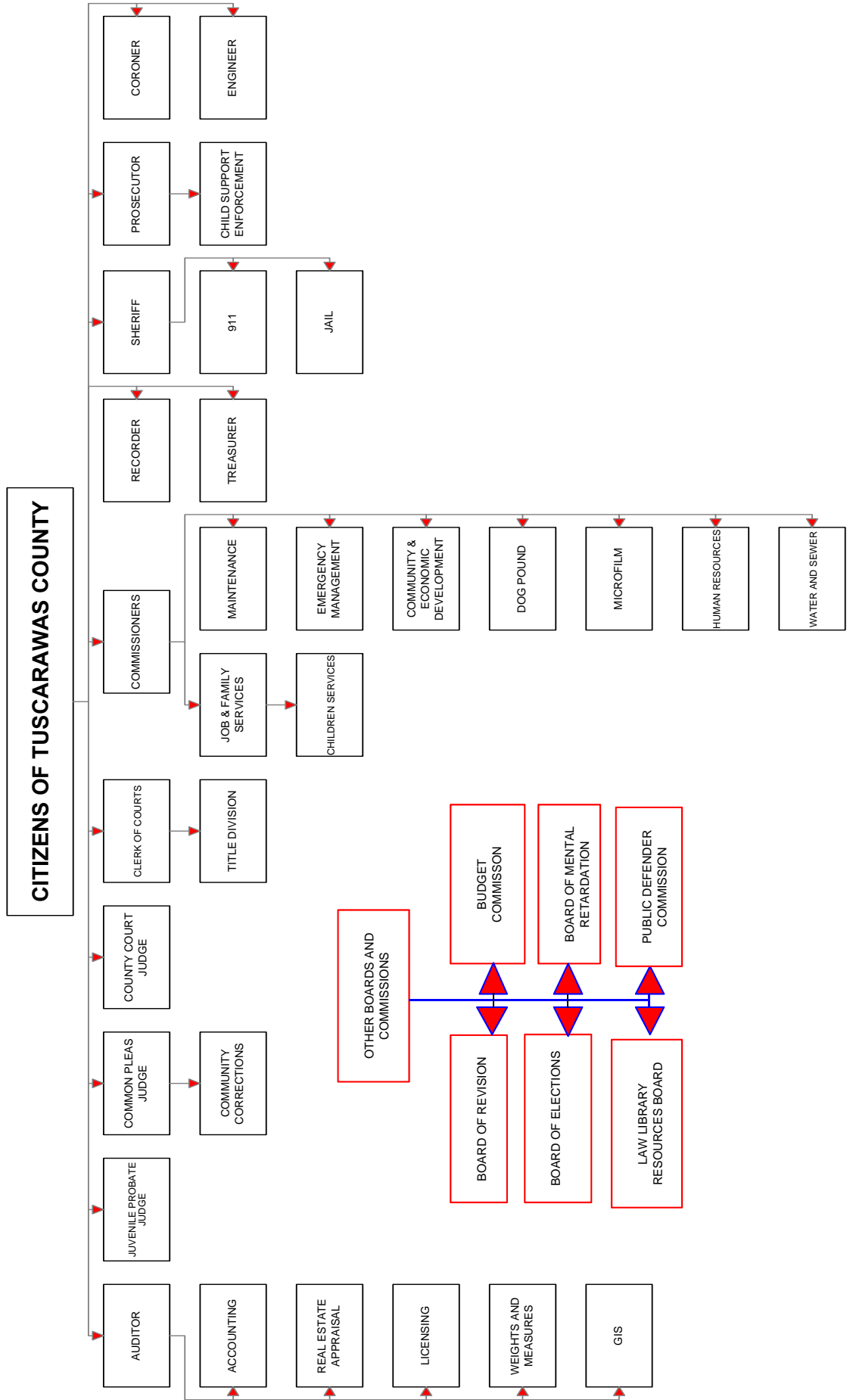
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

Nanette DeGarmo VonAllman

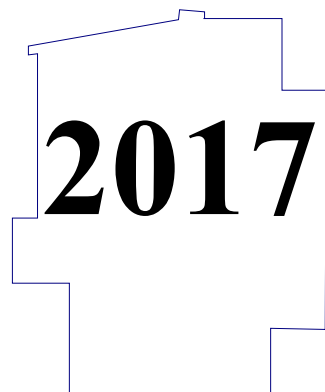
TUSCARAWAS COUNTY GOVERNMENT



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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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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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio, as of December 31, 2017, 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.

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 in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2018, 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

June 28, 2018

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Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
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, 2017. 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 2017 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2017, by \$117,952,975 (net position). The County's total net position decreased by \$5,671,907, which represents a 4.59 percent decrease from 2016.
- On January 1, 2017, the County transferred the assets and liabilities composing its health insurance operations to the Tuscarawas County Healthcare Consortium, a component unit of the County, for the purpose of separating the health insurance operations from the County. The County's loss on the transfer of health insurance operations of \$816,718 has been shown as a special item.
- During 2017, the County entered into a capital lease for radios for its 911 emergency system, contributing to increases in both capital assets and long-term liabilities.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$42,950,323, an increase of \$617,533 from the prior year. Of this amount, \$9,317,410 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 \$10,657,978, which represents 36.69 percent of total general fund expenditures for 2017.

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.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

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

Fund Financial Statements

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

Based on the restriction on the use of monies, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the general fund, board of developmental disabilities fund, public assistance fund, 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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

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.

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

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

Fiduciary Funds – The County has 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 2017 compared to 2016:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current and Other Assets	\$65,425,249	\$66,132,919	\$1,819,963	\$2,320,905	\$67,245,212	\$68,453,824
Capital Assets, Net	77,372,915	71,545,473	33,525,405	32,318,771	110,898,320	103,864,244
<i>Total Assets</i>	<u>142,798,164</u>	<u>137,678,392</u>	<u>35,345,368</u>	<u>34,639,676</u>	<u>178,143,532</u>	<u>172,318,068</u>
Deferred Outflows of Resources						
Pension	13,626,068	10,521,922	572,024	546,044	14,173,727	11,067,966
Liabilities						
Current and Other Liabilities	3,489,210	3,887,801	583,819	343,373	4,073,029	4,231,174
Long-Term Liabilities:						
Due Within One Year	1,191,119	1,127,042	565,904	524,365	1,757,023	1,651,407
Due in More than One Year:						
Net Pension Liability	35,432,429	27,660,055	1,493,533	1,142,289	36,925,962	28,802,344
Other Amounts	10,138,391	2,537,604	10,453,472	10,722,004	20,591,863	13,259,608
<i>Total Liabilities</i>	<u>\$50,251,149</u>	<u>\$35,212,502</u>	<u>\$13,096,728</u>	<u>\$12,732,031</u>	<u>\$63,347,877</u>	<u>\$47,944,533</u>

(continued)

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Table 1
 Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Deferred Inflows of Resources						
Property Taxes	\$10,661,779	\$11,127,574	\$0	\$0	\$10,661,779	\$11,127,574
Pension	344,239	513,156	34,754	175,889	354,628	689,045
<i>Total Deferred Inflows of Resources</i>	<u>11,006,018</u>	<u>11,640,730</u>	<u>34,754</u>	<u>175,889</u>	<u>11,016,407</u>	<u>11,816,619</u>
Net Position						
Net Investment in Capital Assets	67,736,262	69,982,573	22,194,570	21,018,308	89,930,832	91,000,881
Restricted	28,646,822	27,912,554	296,052	1,121,878	28,942,874	29,034,432
Unrestricted (Deficit)	(1,216,019)	3,451,955	295,288	137,614	(920,731)	3,589,569
<i>Total Net Position</i>	<u>\$95,167,065</u>	<u>\$101,347,082</u>	<u>\$22,785,910</u>	<u>\$22,277,800</u>	<u>\$117,952,975</u>	<u>\$123,624,882</u>

The net pension liability is the largest single liability reported by the County at December 31, 2017, and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27." 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.

GASB 68 requires the net pension liability to equal 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 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.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

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 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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$117,952,975 (\$95,167,065 in governmental activities and \$22,785,910 in business-type activities) as of December 31, 2017. By far, the largest portion of the County's net position (76.24 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.

At December 31, 2017, the portion of the County's net position that is unrestricted (negative 0.78 percent) and which may be used to meet the County's ongoing obligations to citizens and creditors was a deficit balance of \$920,731. The remaining balance (24.54 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental activities net position decreased by \$6,180,017 from 2016 to 2017. The decrease in governmental net position was due primarily to increases in public works, public safety, and legislative and executive expenses, partly offset by an increase in total revenues, primarily increases in capital grants and contributions for program revenues and property taxes for general revenues. Also contributing to the decrease in net position for 2017 was the transfer of health insurance operations that resulted in a loss of \$816,718, recorded as a special item.

The significant increase in total liabilities in 2017 was due to increases in the County's net pension liability and other amounts due in more than one year. The net pension liability increase represents the County's proportionate share of the unfunded benefits of the OPERS traditional plan and the STRS plan. As indicated previously, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability. The increase in other amounts due in more than one year is primarily due to a capital lease the County entered into during 2017 for radios for its 911 emergency system, which also contributed to the increase in capital assets for 2017.

Tuscarawas County, Ohio
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For the Year Ended December 31, 2017
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Table 2 shows the changes in net position for 2017 compared to 2016.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Revenues						
Program Revenues:						
Charges for Services and Sales	\$6,507,870	\$8,148,165	\$3,665,673	\$3,610,634	\$10,173,543	\$11,758,799
Operating Grants and Contributions	20,961,424	22,054,178	0	0	20,961,424	22,054,178
Capital Grants and Contributions	2,721,097	1,093,246	396,671	2,032,534	3,117,768	3,125,780
Total Program Revenues	30,190,391	31,295,589	4,062,344	5,643,168	34,252,735	36,938,757
General Revenues:						
Property Taxes	11,445,293	10,666,786	0	0	11,445,293	10,666,786
Sales Taxes	13,161,904	12,790,161	0	0	13,161,904	12,790,161
Grants and Entitlements	3,000,866	2,686,975	0	0	3,000,866	2,686,975
Gain on Sale of Capital Assets	0	0	6,305	0	6,305	0
Investment Earnings	553,651	242,338	0	0	553,651	242,338
Other	1,372,529	1,161,031	284,269	6,815	1,656,798	1,167,846
Total General Revenues	29,534,243	27,547,291	290,574	6,815	29,824,817	27,554,106
Total Revenues	59,724,634	58,842,880	4,352,918	5,649,983	64,077,552	64,492,863
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive:						
Primary Government	8,151,730	7,148,764	0	0	8,151,730	7,148,764
External Portion	36,810	2,139,460	0	0	36,810	2,139,460
Intergovernmental	62,617	61,467	0	0	62,617	61,467
Judicial	5,829,788	5,157,542	0	0	5,829,788	5,157,542
Public Safety:						
Primary Government	10,957,663	9,600,118	0	0	10,957,663	9,600,118
Intergovernmental	1,050,639	1,047,372	0	0	1,050,639	1,047,372
Public Works:						
Primary Government	11,104,681	9,080,480	0	0	11,104,681	9,080,480
Intergovernmental	296,283	494,824	0	0	296,283	494,824
Health:						
Primary Government	9,070,848	9,282,458	0	0	9,070,848	9,282,458
Intergovernmental	862,198	851,479	0	0	862,198	851,479
Human Services:						
Primary Government	17,157,220	16,513,999	0	0	17,157,220	16,513,999
Intergovernmental	2,500	2,500	0	0	2,500	2,500
Conservation and Recreation	425,758	399,003	0	0	425,758	399,003
Debt Service:						
Interest and Fiscal Charges	79,198	86,223	0	0	79,198	86,223
Sewer	0	0	2,507,246	2,648,645	2,507,246	2,648,645
Water	0	0	1,337,562	1,209,713	1,337,562	1,209,713
Total Expenses	65,087,933	61,865,689	3,844,808	3,858,358	68,932,741	65,724,047
Increase (Decrease) in Net Position						
Before Special Item	(5,363,299)	(3,022,809)	508,110	1,791,625	(4,855,189)	(1,231,184)
Special Item	(816,718)	0	0	0	(816,718)	0
Change in Net Position	(6,180,017)	(3,022,809)	508,110	1,791,625	(5,671,907)	(1,231,184)
Net Position Beginning of Year	101,347,082	104,369,891	22,277,800	20,486,175	123,624,882	124,856,066
Net Position End of Year	\$95,167,065	\$101,347,082	\$22,785,910	\$22,277,800	\$117,952,975	\$123,624,882

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Unaudited

Governmental Activities

Operating grants and contributions were the largest program revenue, accounting for \$20,961,424 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 \$6,507,870 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 \$11,445,293 of the \$59,724,634 total revenues for governmental activities. This is an increase of \$778,507 from the prior year for property tax revenues. This increase is due to increases in assessed values within the County and an increase in the full tax rate due to the senior citizen replacement levy that went into effect in tax year 2016.

The County's sales tax is a major revenue component amounting to \$13,161,904 of total revenues. The 2.9 percent increase from the prior year is due to an increase in consumer spending.

The human services – primary government program accounted for \$17,157,220 of the \$65,087,933 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 an increase in expenses from 2016 to 2017 of \$643,221 due primarily to an increase in pension expense related to the net pension liability.

The next largest program was public works – primary government, accounting for \$11,104,681 of total governmental expenses. This program, which primarily includes road and bridge repair and maintenance, as well as community development programs, has increased from 2016 to 2017 by \$2,024,201, primarily due to road repairs and maintenance.

The next largest program was public safety – primary government, accounting for \$10,957,663 of total governmental expenses. This program, which includes the operation of the Sheriff's Department, increased from 2016 to 2017 by \$1,357,545, due primarily to an increase in pension expense related to the net pension liability.

The next largest program was health – primary government, accounting for \$9,070,848 of total governmental expenses. This program, which includes the board of developmental disabilities and the dog and kennel money, has decreased from 2016 to 2017 by \$211,610.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, had a \$1,002,966 increase in expenses from 2016 to 2017, due primarily to an increase in pension expense related to the net pension liability.

Program revenues of \$30,190,391 are received and used to fund the expenses of the County. The remaining \$34,897,542 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive – primary government, judicial, public safety – primary government, public works – primary government, health – primary government, and human services – primary government expenses are funded by program revenues.

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Business-Type Activities

The net position of business-type activities increased by \$508,110 during 2017. The increase was due to revenues continuing to exceed expenses, despite a decrease in revenues, while expenses remained comparable to the prior year. The decrease in revenues was primarily due to the receipt of a USDA grant during 2016. Major revenue sources also included charges for services of \$3,665,673.

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, 2017, the County's governmental funds reported a combined ending fund balance of \$42,950,323, an increase of \$617,533 from the prior year. \$9,317,410 of this total constitutes unassigned fund balance. The remainder of the fund balance is assigned \$5,670,226, committed \$1,897,897, restricted \$22,980,522, and nonspendable \$3,084,268.

The general fund is the primary operating fund of the County. At the end of 2017, unassigned fund balance was \$10,657,978, while total fund balance was \$16,167,324. 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 36.69 percent of total general fund expenditures, while total fund balance represents 55.66 percent of that same amount. The fund balance of the County's general fund increased by \$1,408,219 during 2017. The main factor for this increase was the increase in intergovernmental revenues from the prior year, mainly due to Medicaid sales tax transition aid provided by the State beginning in 2017.

The board of developmental disabilities fund had a restricted fund balance of \$14,904,517 and total fund balance of \$15,558,546 at the end of 2017. The total fund balance represents 191.2 percent of total expenditures. The fund balance decreased by \$202,047 during 2017.

The public assistance fund had a fund deficit of \$1,003,907 at the end of 2017. The fund deficit was increased by \$535,597 during 2017, mainly due to an increase in expenditures related to social services programs.

The motor vehicle license and gas tax fund had total fund balance of \$3,290,370 at the end of 2017. The total fund balance represents 53.57 percent of the total fund expenditures. The fund balance decreased by \$103,398 during 2017 due to an increase in expenditures.

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, 2017, was \$96,777 and for the water district fund was \$188,077. Total net position for the sewer district fund increased by \$213,367 due to increases in other operating revenue and capital contributions and a decrease in other non-operating expense. Total net position for the water district fund increased by \$297,688, due to revenues exceeding expenses, despite a large decrease from the prior year in capital contributions.

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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 \$23,752,641 and actual revenue collections were \$23,787,591. The majority of this increase was due to higher than expected property taxes, intergovernmental, and interest revenues. Actual expenditures were \$1,172,273 less than final budgeted appropriations due to the County spending less on nearly all expenditure categories, primarily legislative and executive and human services.

As a result of improved investment opportunities locally, the Board of Developmental Disabilities withdrew \$765,000 of matured investment held by the Mid-Eastern Ohio Regional Council (MEORC) to invest locally. These amounts on deposit with a fiscal agent are not included with the budgeted amounts. Thus, bringing these dollars back to invest locally contributed to a significant increase in other revenues in the board of developmental disabilities fund for 2017 and was the primary cause for the increase in final budgeted other revenue over original budgeted other revenue.

Capital Assets and Debt Administration

Capital Assets – The County’s net investment in capital assets for governmental and business-type activities as of December 31, 2017, was \$89,930,832 (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 2017 included radio communications equipment, road construction projects, bridge projects, building improvement projects, and water and sewer system improvements.

Table 4 shows 2017 balances compared to 2016:

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

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Land	\$1,227,771	\$1,319,284	\$239,341	\$239,341	\$1,467,112	\$1,558,625
Construction in Progress	259,969	387,800	3,676,821	2,300,619	3,936,790	2,688,419
Buildings and Improvements	20,241,010	20,326,941	3,307,859	3,396,353	23,548,869	23,723,294
Machinery and Equipment	11,544,437	3,254,323	2,401,835	2,488,358	13,946,272	5,742,681
Vehicles	1,534,341	1,914,155	262,984	192,996	1,797,325	2,107,151
Infrastructure	42,565,387	44,342,970	0	0	42,565,387	44,342,970
Sewer/Water Lines	0	0	23,636,565	23,701,104	23,636,565	23,701,104
Totals	\$77,372,915	\$71,545,473	\$33,525,405	\$32,318,771	\$110,898,320	\$103,864,244

See Note 10 for additional information on capital assets.

Long-Term Debt – At December 31, 2017, the County had outstanding debt in the form of County building improvement bonds, a courthouse improvement bond anticipation note, and a capital lease for governmental activities and USDA revenue bonds, USDA general obligation bonds, OWDA and OPWC loans, and capital leases for business-type activities.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
Unaudited

Table 5 shows 2017 balances compared to 2016:

Table 5
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
County Building						
Improvement Bonds	\$911,427	\$1,000,900	\$0	\$0	\$911,427	\$1,000,900
Courthouse Improvement						
Bond Anticipation Note	510,000	562,000	0	0	510,000	562,000
USDA Revenue Bonds	0	0	5,812,800	5,895,400	5,812,800	5,895,400
USDA General						
Obligation Bonds	0	0	299,100	331,200	299,100	331,200
OPWC Loans	0	0	2,061,581	2,239,498	2,061,581	2,239,498
OWDA Loans	0	0	2,463,716	2,489,719	2,463,716	2,489,719
Capital Leases	7,770,921	0	297,994	215,000	8,068,915	215,000
Totals	<u>\$9,192,348</u>	<u>\$1,562,900</u>	<u>\$10,935,191</u>	<u>\$11,170,817</u>	<u>\$20,127,539</u>	<u>\$12,733,717</u>

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

Economic Factors

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2015 (latest information available), 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 totaled \$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.

Tuscarawas County, Ohio
Statement of Net Position
December 31, 2017

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities*	Total*	Tuscarawas County Healthcare Consortium
Assets				
Equity in Pooled Cash and Cash Equivalents	\$34,538,020	\$1,647,674	\$36,185,694	\$1,958,656
Cash and Cash Equivalents				
In Segregated Accounts	39,604	57,764	97,368	0
With Fiscal Agents	3,392,873	0	3,392,873	0
Materials and Supplies Inventory	1,269,571	43,442	1,313,013	0
Accrued Interest Receivable	35,250	0	35,250	0
Accounts Receivable	453,690	590,010	1,043,700	1,865
Internal Balances	701,864	(701,864)	0	0
Intergovernmental Receivable	6,755,388	176,309	6,931,697	0
Prepaid Items	1,812,973	6,628	1,819,601	59,442
Sales Tax Receivable	3,264,183	0	3,264,183	0
Property Taxes Receivable	11,178,058	0	11,178,058	0
Loans Receivable	1,983,775	0	1,983,775	0
Nondepreciable Capital Assets	1,487,740	3,916,162	5,403,902	0
Depreciable Capital Assets, Net	75,885,175	29,609,243	105,494,418	0
<i>Total Assets</i>	<u>142,798,164</u>	<u>35,345,368</u>	<u>178,143,532</u>	<u>2,019,963</u>
Deferred Outflows of Resources				
Pension	13,626,068	572,024	14,173,727	0
Liabilities				
Accounts Payable	824,792	88,844	913,636	5,600
Accrued Wages	407,053	15,640	422,693	0
Contracts Payable	833,306	358,485	1,191,791	0
Intergovernmental Payable	425,802	51,022	476,824	0
Matured Compensated Absences Payable	10,314	0	10,314	0
Accrued Interest Payable	6,048	69,828	75,876	0
Unearned Revenue	981,895	0	981,895	38,166
Claims Payable	0	0	0	1,481,762
Long-Term Liabilities:				
Due Within One Year	1,191,119	565,904	1,757,023	0
Due In More Than One Year:				
Net Pension Liability (See Note 23)	35,432,429	1,493,533	36,925,962	0
Other Amounts	10,138,391	10,453,472	20,591,863	0
<i>Total Liabilities</i>	<u>50,251,149</u>	<u>13,096,728</u>	<u>63,347,877</u>	<u>1,525,528</u>
Deferred Inflows of Resources				
Property Taxes	10,661,779	0	10,661,779	0
Pension	344,239	34,754	354,628	0
<i>Total Deferred Inflows of Resources</i>	<u>11,006,018</u>	<u>34,754</u>	<u>11,016,407</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	67,736,262	22,194,570	89,930,832	0
Restricted for:				
Capital Projects	950,636	38,018	988,654	0
Debt Service	0	258,034	258,034	0
Developmental Disabilities Board	16,003,783	0	16,003,783	0
Road and Bridge Repair and Maintenance	5,808,878	0	5,808,878	0
Real Estate Assessment	2,162,775	0	2,162,775	0
Children's Services	980,653	0	980,653	0
Child Support Enforcement	646,165	0	646,165	0
Community Corrections	397,486	0	397,486	0
Wireless 911 Operations	346,374	0	346,374	0
Court Special Projects	282,045	0	282,045	0
Other Purposes	962,747	0	962,747	0
Unclaimed Monies	105,280	0	105,280	0
Unrestricted (Deficit)	(1,216,019)	295,288	(920,731)	494,435
<i>Total Net Position</i>	<u>\$95,167,065</u>	<u>\$22,785,910</u>	<u>\$117,952,975</u>	<u>\$494,435</u>

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

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2017

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$8,151,730	\$3,745,123	\$420,070	\$0
Legislative and Executive - External Portion	36,810	35,733	0	0
Legislative and Executive - Intergovernmental	62,617	0	0	0
Judicial	5,829,788	1,203,661	115,146	0
Public Safety - Primary Government	10,957,663	519,897	1,052,197	18,000
Public Safety - Intergovernmental	1,050,639	0	0	0
Public Works - Primary Government	11,104,681	293,065	5,756,285	2,646,429
Public Works - Intergovernmental	296,283	0	153,333	0
Health - Primary Government	9,070,848	381,350	2,519,992	0
Health - Intergovernmental	862,198	0	97,291	0
Human Services - Primary Government	17,157,220	325,930	10,847,110	0
Human Services - Intergovernmental	2,500	0	0	0
Conservation and Recreation	425,758	3,111	0	56,668
Interest and Fiscal Charges	79,198	0	0	0
<i>Total Governmental Activities</i>	<u>65,087,933</u>	<u>6,507,870</u>	<u>20,961,424</u>	<u>2,721,097</u>
Business-Type Activities				
Sewer District	2,507,246	2,204,132	0	228,387
Water District	1,337,562	1,461,541	0	168,284
<i>Total Business-Type Activities</i>	<u>3,844,808</u>	<u>3,665,673</u>	<u>0</u>	<u>396,671</u>
Total - Primary Government	<u>\$68,932,741</u>	<u>\$10,173,543</u>	<u>\$20,961,424</u>	<u>\$3,117,768</u>
Component Unit				
Tuscarawas County Healthcare Consortium	<u>\$8,022,813</u>	<u>\$7,700,433</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

General Purposes

Developmental Disabilities Board

Aging

Community Mental Health

Sales Taxes Levied for

General Purposes

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Assets

Investment Earnings

Other

Total General Revenues

Special Item - Transfer of Health Insurance Operations

Total General Revenues and Special Item

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Tuscarawas County Healthcare Consortium
(\$3,986,537)	\$0	(\$3,986,537)	\$0
(1,077)	0	(1,077)	0
(62,617)	0	(62,617)	0
(4,510,981)	0	(4,510,981)	0
(9,367,569)	0	(9,367,569)	0
(1,050,639)	0	(1,050,639)	0
(2,408,902)	0	(2,408,902)	0
(142,950)	0	(142,950)	0
(6,169,506)	0	(6,169,506)	0
(764,907)	0	(764,907)	0
(5,984,180)	0	(5,984,180)	0
(2,500)	0	(2,500)	0
(365,979)	0	(365,979)	0
(79,198)	0	(79,198)	0
<u>(34,897,542)</u>	<u>0</u>	<u>(34,897,542)</u>	<u>0</u>
0	(74,727)	(74,727)	0
0	292,263	292,263	0
0	217,536	217,536	0
<u>(34,897,542)</u>	<u>217,536</u>	<u>(34,680,006)</u>	<u>0</u>
0	0	0	(322,380)
4,486,115	0	4,486,115	0
4,816,753	0	4,816,753	0
1,380,105	0	1,380,105	0
762,320	0	762,320	0
13,161,904	0	13,161,904	0
3,000,866	0	3,000,866	0
0	6,305	6,305	0
553,651	0	553,651	0
<u>1,372,529</u>	<u>284,269</u>	<u>1,656,798</u>	<u>97</u>
29,534,243	290,574	29,824,817	97
<u>(816,718)</u>	<u>0</u>	<u>(816,718)</u>	<u>0</u>
<u>28,717,525</u>	<u>290,574</u>	<u>29,008,099</u>	<u>97</u>
(6,180,017)	508,110	(5,671,907)	(322,283)
101,347,082	22,277,800	123,624,882	816,718
<u>\$95,167,065</u>	<u>\$22,785,910</u>	<u>\$117,952,975</u>	<u>\$494,435</u>

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2017

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$12,976,067	\$11,708,985	\$100,097	\$2,304,916	\$6,859,374
Cash and Cash Equivalents					
In Segregated Accounts	35,091	4,513	0	0	0
With Fiscal Agents	0	3,392,873	0	0	0
Materials and Supplies Inventory	191,883	10,941	6,015	1,051,392	9,340
Accrued Interest Receivable	35,250	0	0	0	0
Accounts Receivable	349,897	2,836	0	10,240	90,717
Interfund Receivable	393,649	10,718	0	2,009	437,457
Intergovernmental Receivable	1,773,083	361,849	350,792	2,712,090	1,551,947
Prepaid Items	506,972	643,088	1,275	1,911	301,171
Sales Taxes Receivable	3,264,183	0	0	0	0
Property Taxes Receivable	3,857,947	5,081,354	0	0	2,238,757
Loans Receivable	441,130	0	0	0	1,542,645
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	105,280	0	0	0	0
<i>Total Assets</i>	<u>\$23,930,432</u>	<u>\$21,217,157</u>	<u>\$458,179</u>	<u>\$6,082,558</u>	<u>\$13,031,408</u>
Liabilities					
Accounts Payable	\$169,740	\$122,643	\$60,021	\$369,082	\$103,262
Accrued Wages	223,787	41,691	78,469	27,031	35,756
Contracts Payable	0	0	268,620	14,941	549,745
Intergovernmental Payable	174,083	118,162	57,888	18,512	32,552
Matured Compensated Absences Payable	10,314	0	0	0	0
Unearned Revenue	0	0	981,895	0	0
Interfund Payable	4,322	129	15,193	0	106,246
<i>Total Liabilities</i>	<u>582,246</u>	<u>282,625</u>	<u>1,462,086</u>	<u>429,566</u>	<u>827,561</u>
Deferred Inflows of Resources					
Property Taxes	3,693,230	4,820,939	0	0	2,147,610
Unavailable Revenue	3,487,632	555,047	0	2,362,622	1,118,247
<i>Total Deferred Inflows of Resources</i>	<u>7,180,862</u>	<u>5,375,986</u>	<u>0</u>	<u>2,362,622</u>	<u>3,265,857</u>
Fund Balances					
Nonspendable	1,059,135	654,029	7,290	1,053,303	310,511
Restricted	0	14,904,517	0	2,237,067	5,838,938
Committed	1,896,801	0	0	0	1,096
Assigned	2,553,410	0	0	0	3,116,816
Unassigned (Deficit)	10,657,978	0	(1,011,197)	0	(329,371)
<i>Total Fund Balance (Deficit)</i>	<u>16,167,324</u>	<u>15,558,546</u>	<u>(1,003,907)</u>	<u>3,290,370</u>	<u>8,937,990</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$23,930,432</u>	<u>\$21,217,157</u>	<u>\$458,179</u>	<u>\$6,082,558</u>	<u>\$13,031,408</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2017*

Total Governmental Funds	Total Governmental Funds Balances	\$42,950,323
\$33,949,439	<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
39,604	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	77,372,915
3,392,873	Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds:	
1,269,571	Delinquent Property Taxes	513,221
35,250	Sales Taxes	2,277,138
453,690	Intergovernmental	4,596,023
843,833	Fines and Forfeitures	60
6,749,761	Charges for Services	103,928
1,454,417	Other	33,178
3,264,183	<u>Total</u>	7,523,548
11,178,058	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
1,983,775	General Obligation Bonds	(911,427)
105,280	Bond Anticipation Notes	(510,000)
\$64,719,734	Capital Lease	(7,770,921)
	Compensated Absences	(1,845,321)
\$824,748	Claims	(291,841)
406,734	<u>Total</u>	(11,329,510)
833,306	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(6,048)
401,197	Internal service funds are used by management to charge the costs of group life insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position:	
10,314	Net Position	525,030
981,895	Internal Balance	(10,434)
125,890	Claims	291,841
3,584,084	<u>Total</u>	806,437
10,661,779	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:	
7,523,548	Deferred Outflows - Pension	13,626,068
18,185,327	Net Pension Liability	(35,432,429)
	Deferred Inflows - Pension	(344,239)
3,084,268	<u>Total</u>	(22,150,600)
22,980,522	<i>Net Position of Governmental Activities</i>	<u>\$95,167,065</u>
1,897,897		
5,670,226		
9,317,410		
42,950,323		
\$64,719,734		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Revenues					
Property Taxes	\$4,491,642	\$4,823,822	\$0	\$0	\$2,148,187
Sales Taxes	13,231,457	0	0	0	0
Intergovernmental	3,916,738	2,513,504	6,792,428	5,268,888	7,770,239
Interest	530,123	0	0	23,500	28
Licenses and Permits	7,299	0	0	0	351,897
Fines and Forfeitures	221,978	0	0	52,341	229,142
Rentals	81,394	103,130	0	0	8,836
Charges for Services	3,123,682	2,501	0	224,019	2,000,536
Contributions and Donations	9,950	0	0	0	27,299
Other	357,828	284,839	14,036	190,811	449,281
<i>Total Revenues</i>	<u>25,972,091</u>	<u>7,727,796</u>	<u>6,806,464</u>	<u>5,759,559</u>	<u>12,985,445</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	5,913,350	0	0	0	985,712
Judicial	4,625,152	0	0	0	413,255
Public Safety	8,206,315	0	0	0	843,273
Public Works	99,929	0	0	6,142,662	479,573
Health	200,482	8,138,282	0	0	279,962
Human Services	692,638	0	7,533,850	0	7,659,081
Conservation and Recreation	423,114	0	0	0	0
Intergovernmental	1,115,756	0	0	0	1,158,481
Capital Outlay	7,770,921	0	0	0	3,820,876
Debt Service:					
Principal Retirement	0	0	0	0	141,473
Interest and Fiscal Charges	0	0	0	0	79,800
<i>Total Expenditures</i>	<u>29,047,657</u>	<u>8,138,282</u>	<u>7,533,850</u>	<u>6,142,662</u>	<u>15,861,486</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,075,566)</u>	<u>(410,486)</u>	<u>(727,386)</u>	<u>(383,103)</u>	<u>(2,876,041)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	13,391	252,939	0	52,864	0
Inception of Capital Lease	7,770,921	0	0	0	0
Transfers In	173,156	0	191,789	226,841	3,179,627
Transfers Out	(3,473,683)	(44,500)	0	0	(253,230)
<i>Total Other Financing Sources (Uses)</i>	<u>4,483,785</u>	<u>208,439</u>	<u>191,789</u>	<u>279,705</u>	<u>2,926,397</u>
<i>Net Change in Fund Balance</i>	1,408,219	(202,047)	(535,597)	(103,398)	50,356
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>14,759,105</u>	<u>15,760,593</u>	<u>(468,310)</u>	<u>3,393,768</u>	<u>8,887,634</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$16,167,324</u>	<u>\$15,558,546</u>	<u>(\$1,003,907)</u>	<u>\$3,290,370</u>	<u>\$8,937,990</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, 2017*

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	\$617,533
\$11,463,651	<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
13,231,457	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:	
26,261,797	Capital Asset Additions	11,581,581
553,651	Current Year Depreciation	(5,365,873)
359,196	Total	6,215,708
503,461	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.	(388,266)
193,360	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:	
5,350,738	Delinquent Property Taxes	(18,358)
37,249	Sales Taxes	(69,553)
1,296,795	Intergovernmental	384,341
59,251,355	Licenses and Permits	(210)
	Fines and Forfeitures	50
	Charges for Services	65,542
	Other	25,593
	Total	387,405
	Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	(109,878)
	Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	141,473
	In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, an interest expenditure is reported when due.	602
	Other financing sources in the governmental funds that increase long-term liabilities in the statement of net position, such as the inception of capital lease, are not reported as revenues in the statement of activities.	(7,770,921)
	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	(777,307)
	Internal Balances	2,945
	Total	(774,362)
	Contractually required pension contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability.	2,618,384
	Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	(7,117,695)
\$42,950,323	<i>Change in Net Position of Governmental Activities</i>	(\$6,180,017)

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Property Taxes	\$4,418,000	\$4,418,000	\$4,493,421	\$75,421
Sales Taxes	12,850,000	13,309,000	13,309,005	5
Intergovernmental	2,663,704	2,778,188	2,808,264	30,076
Interest	366,000	484,000	530,020	46,020
Licenses and Permits	6,350	6,350	7,224	874
Fines and Forfeitures	224,000	224,000	221,945	(2,055)
Rentals	84,500	84,500	86,442	1,942
Charges for Services	2,201,399	2,242,399	2,182,007	(60,392)
Contributions and Donations	3,500	10,410	9,950	(460)
Other	149,505	195,794	139,313	(56,481)
<i>Total Revenues</i>	<u>22,966,958</u>	<u>23,752,641</u>	<u>23,787,591</u>	<u>34,950</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,414,468	5,595,804	5,119,657	476,147
Judicial	4,447,183	4,462,413	4,274,329	188,084
Public Safety	3,574,308	3,699,104	3,557,906	141,198
Public Works	97,801	98,066	93,610	4,456
Health	195,120	208,066	208,059	7
Human Services	1,289,286	1,286,786	926,932	359,854
Conservation and Recreation	423,103	423,114	423,114	0
Intergovernmental	1,119,012	1,119,012	1,116,485	2,527
<i>Total Expenditures</i>	<u>16,560,281</u>	<u>16,892,365</u>	<u>15,720,092</u>	<u>1,172,273</u>
<i>Excess of Revenues Over Expenditures</i>	<u>6,406,677</u>	<u>6,860,276</u>	<u>8,067,499</u>	<u>1,207,223</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	4,000	4,000	3,429	(571)
Transfers In	358,836	358,836	333,000	(25,836)
Transfers Out	(8,155,274)	(9,010,971)	(9,010,085)	886
<i>Total Other Financing Sources (Uses)</i>	<u>(7,792,438)</u>	<u>(8,648,135)</u>	<u>(8,673,656)</u>	<u>(25,521)</u>
<i>Net Change in Fund Balance</i>	(1,385,761)	(1,787,859)	(606,157)	1,181,702
<i>Fund Balance Beginning of Year</i>	8,165,571	8,165,571	8,165,571	0
Prior Year Encumbrances Appropriated	925,871	925,871	925,871	0
<i>Fund Balance End of Year</i>	<u>\$7,705,681</u>	<u>\$7,303,583</u>	<u>\$8,485,285</u>	<u>\$1,181,702</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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$4,744,315	\$4,744,315	\$4,823,822	\$79,507
Intergovernmental	2,247,412	2,671,162	2,477,918	(193,244)
Rentals	0	103,130	103,130	0
Other	144,739	941,006	1,044,582	103,576
<i>Total Revenues</i>	7,136,466	8,459,613	8,449,452	(10,161)
Expenditures				
Current:				
Health	9,135,163	9,360,163	8,527,451	832,712
<i>Excess of Revenues Under Expenditures</i>	(1,998,697)	(900,550)	(77,999)	822,551
Other Financing Sources (Uses)				
Sale of Capital Assets	0	252,939	252,939	0
Transfers Out	(51,349)	(75,292)	(44,500)	30,792
<i>Total Other Financing Sources (Uses)</i>	(51,349)	177,647	208,439	30,792
<i>Net Change in Fund Balance</i>	(2,050,046)	(722,903)	130,440	853,343
<i>Fund Balance Beginning of Year</i>	10,797,987	10,797,987	10,797,987	0
Prior Year Encumbrances Appropriated	311,572	311,572	311,572	0
<i>Fund Balance End of Year</i>	<u>\$9,059,513</u>	<u>\$10,386,656</u>	<u>\$11,239,999</u>	<u>\$853,343</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$7,239,195	\$7,239,195	\$7,358,642	\$119,447
Other	16,002	16,002	15,086	(916)
<i>Total Revenues</i>	<u>7,255,197</u>	<u>7,255,197</u>	<u>7,373,728</u>	<u>118,531</u>
Expenditures				
Current:				
Human Services	<u>7,748,493</u>	<u>7,748,493</u>	<u>7,746,466</u>	<u>2,027</u>
<i>Excess of Revenues Under Expenditures</i>	(493,296)	(493,296)	(372,738)	120,558
Other Financing Sources				
Transfers In	<u>466,851</u>	<u>466,851</u>	<u>191,789</u>	<u>(275,062)</u>
<i>Net Change in Fund Balance</i>	(26,445)	(26,445)	(180,949)	(154,504)
<i>Fund Deficit Beginning of Year</i>	(1,401)	(1,401)	(1,401)	0
Prior Year Encumbrances Appropriated	<u>27,851</u>	<u>27,851</u>	<u>27,851</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$5</u>	<u>\$5</u>	<u>(\$154,499)</u>	<u>(\$154,504)</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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$5,150,000	\$5,150,000	\$5,287,227	\$137,227
Interest	2,000	2,000	22,726	20,726
Fines and Forfeitures	50,000	75,000	53,187	(21,813)
Charges for Services	163,292	228,292	227,579	(713)
Other	81,000	201,000	204,821	3,821
<i>Total Revenues</i>	5,446,292	5,656,292	5,795,540	139,248
Expenditures				
Current:				
Public Works	5,789,393	7,682,234	6,524,014	1,158,220
<i>Excess of Revenues Under Expenditures</i>	(343,101)	(2,025,942)	(728,474)	1,297,468
Other Financing Sources				
Sale of Capital Assets	31,462	31,462	31,462	0
Transfers In	0	226,841	226,841	0
<i>Total Other Financing Sources</i>	31,462	258,303	258,303	0
<i>Net Change in Fund Balance</i>	(311,639)	(1,767,639)	(470,171)	1,297,468
<i>Fund Balance Beginning of Year</i>	1,582,863	1,582,863	1,582,863	0
Prior Year Encumbrances Appropriated	398,702	398,702	398,702	0
<i>Fund Balance End of Year</i>	<u>\$1,669,926</u>	<u>\$213,926</u>	<u>\$1,511,394</u>	<u>\$1,297,468</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2017

	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	\$921,129	\$726,545	\$1,647,674	\$483,301
Cash and Cash Equivalents in Segregated Accounts	34,765	22,999	57,764	0
Accounts Receivable	355,252	234,758	590,010	0
Interfund Receivable	150	0	150	7,382
Intergovernmental Receivable	176,309	0	176,309	5,627
Materials and Supplies Inventory	23,893	19,549	43,442	0
Prepaid Items	3,314	3,314	6,628	358,556
Total Current Assets	1,514,812	1,007,165	2,521,977	854,866
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Land and Construction in Progress	1,215,097	2,701,065	3,916,162	0
Depreciable Capital Assets, Net	18,277,325	11,331,918	29,609,243	0
Total Noncurrent Assets	19,492,422	14,032,983	33,525,405	0
Total Assets	21,007,234	15,040,148	36,047,382	854,866
Deferred Outflows of Resources				
Pension	487,500	143,006	630,506	0
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	48,425	40,419	88,844	44
Accrued Wages	9,865	5,775	15,640	319
Contracts Payable	358,485	0	358,485	0
Intergovernmental Payable	44,773	6,249	51,022	24,605
Compensated Absences Payable	27,275	11,448	38,723	0
Interfund Payable	55,265	22,060	77,325	13,027
Accrued Interest Payable	26,013	43,815	69,828	0
USDA Revenue Bonds Payable	15,500	70,200	85,700	0
USDA General Obligation Bonds Payable	0	33,200	33,200	0
OPWC Loans Payable	118,476	54,931	173,407	0
OWDA Loans Payable	141,510	59,231	200,741	0
Capital Leases Payable	34,133	0	34,133	0
Claims Payable	0	0	0	36,093
Total Current Liabilities	879,720	347,328	1,227,048	74,088
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	13,076	32,386	45,462	0
Interfund Payable	484,386	150,737	635,123	0
USDA Revenue Bonds Payable	1,123,700	4,603,400	5,727,100	0
USDA General Obligation Bonds Payable	0	265,900	265,900	0
OPWC Loans Payable	1,263,537	624,637	1,888,174	0
OWDA Loans Payable	1,788,612	474,363	2,262,975	0
Capital Leases Payable	263,861	0	263,861	0
Claims Payable	0	0	0	255,748
Net Pension Liability	1,120,150	373,383	1,493,533	0
Total Long-Term Liabilities	6,057,322	6,524,806	12,582,128	255,748
Total Liabilities	6,937,042	6,872,134	13,809,176	329,836
Deferred Inflows of Resources				
Pension	7,793	85,443	93,236	0
Net Position				
Net Investment in Capital Assets	14,373,613	7,820,957	22,194,570	0
Restricted for:				
Capital Projects	0	38,018	38,018	0
Debt Service	79,509	178,525	258,034	0
Unrestricted	96,777	188,077	284,854	525,030
Total Net Position	\$14,549,899	\$8,225,577	22,775,476	\$525,030

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

	10,434
Net position of business-type activities	\$22,785,910

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2017*

	<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	\$2,204,132	\$1,461,541	\$3,665,673	\$355,462
Other	281,183	3,086	284,269	50,141
<i>Total Operating Revenues</i>	<u>2,485,315</u>	<u>1,464,627</u>	<u>3,949,942</u>	<u>405,603</u>
Operating Expenses				
Personal Services	959,746	455,250	1,414,996	42,405
Materials and Supplies	46,267	78,337	124,604	0
Contractual Services	827,232	316,690	1,143,922	374,836
Claims	0	0	0	839
Claims - Change in Worker's Compensation Estimate	0	0	0	(52,142)
Other	1,410	1,217	2,627	254
Depreciation	557,015	279,285	836,300	0
<i>Total Operating Expenses</i>	<u>2,391,670</u>	<u>1,130,779</u>	<u>3,522,449</u>	<u>366,192</u>
<i>Operating Income</i>	<u>93,645</u>	<u>333,848</u>	<u>427,493</u>	<u>39,411</u>
Non-Operating Revenues (Expenses)				
Gain on Sale of Capital Assets	6,305	0	6,305	0
Interest and Fiscal Charges	(114,970)	(204,444)	(319,414)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(108,665)</u>	<u>(204,444)</u>	<u>(313,109)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions and Special Item</i>	(15,020)	129,404	114,384	39,411
Capital Contributions	228,387	168,284	396,671	0
Special Item - Transfer of Health Insurance Operations	0	0	0	(816,718)
<i>Change in Net Position</i>	213,367	297,688	511,055	(777,307)
<i>Net Position Beginning of Year</i>	<u>14,336,532</u>	<u>7,927,889</u>		<u>1,302,337</u>
<i>Net Position End of Year</i>	<u>\$14,549,899</u>	<u>\$8,225,577</u>		<u>\$525,030</u>

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

	(2,945)
Change in net position of business-type activities	\$508,110

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	<u>Business-Type Activities - Enterprise Funds</u>			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	\$2,187,065	\$1,447,150	\$3,634,215	\$0
Cash Received from Transactions with Other Funds	0	0	0	332,496
Cash Received from Transactions for Outside Organizations	0	0	0	35,733
Cash Payments to Employees for Services	(750,403)	(468,832)	(1,219,235)	(42,332)
Cash Payments for Goods and Services	(900,257)	(386,768)	(1,287,025)	(377,042)
Cash Payments for Claims	0	0	0	(26,201)
Cash Payments for Transactions with Other Funds	(4,686)	(2,632)	(7,318)	0
Other Operating Revenues	280,868	3,086	283,954	44,514
Other Operating Expenses	(1,036)	(864)	(1,900)	(254)
Transfer of Health Insurance Operations	0	0	0	(1,992,379)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>811,551</u>	<u>591,140</u>	<u>1,402,691</u>	<u>(2,025,465)</u>
Cash Flows from Noncapital Financing Activities				
Interfund Loans	(51,168)	(24,714)	(75,882)	0
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	65,000	168,284	233,284	0
Sale of Capital Assets	9,615	0	9,615	0
Purchase of Capital Assets	(452,275)	(1,208,471)	(1,660,746)	0
OWDA Loans Issued	167,367	0	167,367	0
Principal Payments - USDA Revenue Bonds	(14,900)	(67,700)	(82,600)	0
Principal Payments - USDA General Obligation Bonds	0	(32,100)	(32,100)	0
Principal Payments - OPWC Loans	(118,478)	(59,439)	(177,917)	0
Principal Payments - OWDA Loans	(135,064)	(58,306)	(193,370)	0
Principal Payments - Capital Lease	(36,506)	0	(36,506)	0
Interest Payments - USDA Revenue Bonds	(49,049)	(177,799)	(226,848)	0
Interest Payments - USDA General Obligation Bonds	0	(11,178)	(11,178)	0
Interest Payments - OWDA Loans	(50,701)	(16,102)	(66,803)	0
Interest Payments - Capital Leases	(13,732)	0	(13,732)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(628,723)</u>	<u>(1,462,811)</u>	<u>(2,091,534)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	131,660	(896,385)	(764,725)	(2,025,465)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>824,234</u>	<u>1,645,929</u>	<u>2,470,163</u>	<u>2,508,766</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$955,894</u>	<u>\$749,544</u>	<u>\$1,705,438</u>	<u>\$483,301</u>

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2017

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities				
Operating Income	\$93,645	\$333,848	\$427,493	\$39,411
Adjustments:				
Depreciation	557,015	279,285	836,300	0
Transfer of Health Insurance Operations	0	0	0	(1,992,379)
(Increase) Decrease in Assets:				
Accounts Receivable	(17,021)	(14,391)	(31,412)	0
Interfund Receivable	150	0	150	(7,382)
Intergovernmental Receivable	(511)	0	(511)	1,495
Materials and Supplies Inventory	(1,699)	(1,390)	(3,089)	0
Prepaid Items	(1,639)	107	(1,532)	5,146
Decrease in Deferred Outflows of Resources - Pension	194,047	47,983	242,030	0
Increase (Decrease) in Liabilities:				
Accounts Payable	(45,591)	2,882	(42,709)	(69)
Accrued Wages	438	567	1,005	109
Intergovernmental Payable	15,276	23	15,299	(10,361)
Compensated Absences Payable	3,541	5,092	8,633	0
Interfund Payable	4,097	4,838	8,935	13,027
Claims Payable	0	0	0	(74,462)
Net Pension Liability	25,075	8,358	33,433	0
Decrease in Deferred Inflows of Resources - Pension	(15,272)	(76,062)	(91,334)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$811,551</u>	<u>\$591,140</u>	<u>\$1,402,691</u>	<u>(\$2,025,465)</u>

Noncash Capital Financing Activities:

During 2017, the County entered into a capital lease for a camera van in the amount of \$119,500 for the sewer district fund.

At December 31, 2017, the County had intergovernmental receivables related to capital contributions of \$163,387 in the sewer district fund.

At December 31, 2016, the County had accounts payable and contracts payable related to the purchase of capital assets of \$550 and \$129,096, respectively, in the water district fund.

At December 31, 2017, the County had accounts payable and contracts payable related to the purchase of capital assets of \$10,995 and \$358,485, respectively, in the sewer district fund; the County also had accounts payable related to the purchase of capital assets of \$26,164 in the water district fund.

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2017

	Private Purpose Trust	
	James Hindman Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$14,645	\$10,242,606
Cash and Cash Equivalents in Segregated Accounts	0	612,411
Property Taxes Receivable	0	92,417,641
<i>Total Assets</i>	14,645	\$103,272,658
Liabilities		
Intergovernmental Payable	0	\$96,940,302
Undistributed Monies	0	6,332,356
<i>Total Liabilities</i>	0	\$103,272,658
Net Position		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$14,645	

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, 2017

	James Hindman Trust
Additions	
Interest	\$526
Deductions	
Materials and Supplies	142
<i>Change in Net Position</i>	384
<i>Net Position Beginning of Year</i>	14,261
<i>Net Position End of Year</i>	\$14,645

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, 2017

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.

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

Tuscarawas County Healthcare Consortium (the Consortium) The Tuscarawas County Healthcare Consortium is statutorily created political subdivision of the State as a regional council of governments. The Consortium was organized under Ohio Revised Code Chapter 167 for the purpose of obtaining medical and hospitalization benefits for the employees of the members of the Consortium. The County appoints the majority of the Consortium's Board of Directors. The Consortium is included in the County's reporting entity because the County is able to impose its will on the operation of the Consortium. As a result, the Consortium 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. During 2017, the County paid \$6,146,375 to the Consortium for healthcare premiums. Separately issued financial statements can be obtained from the Tuscarawas County Auditor, Courthouse Annex, 125 East High Avenue, New Philadelphia, Ohio 44663.

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

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

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

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, based on recommendations by the Alliance. However, the County cannot influence the Alliance's operation. The Commissioners are limited in the authority to remove the directors they appoint only for reasons of malfeasance, misfeasance, or nonfeasance. The Alliance is not dependent on the County for financial support and is therefore not presented as a component unit of the County.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

Tuscarawas Regional Planning Commission The constitution and laws of the State of Ohio establish the rights and privileges for the Tuscarawas Regional Planning Commission, Tuscarawas County, (the Commission) as a body corporate and politic. A 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

Tuscarawas County Family and Children First Council (the Council) The Council provides services to multi-need youth in Tuscarawas County. 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. Information for the component unit is presented in Note 28.

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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.

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

Fiduciary Funds Fiduciary fund reporting uses the economic resources measurement focus and focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension 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, Alcohol, Drug Addiction and Mental Health Services Board 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 inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

The private purpose trust funds are reported using a flow of 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 and the statements presented for the proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales taxes (See Note 9), interest, Federal and State grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, 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 23.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, unavailable revenue, and pension. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the

Tuscarawas County, Ohio
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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, intergovernmental grants, fines and forfeitures, charges for services, and other revenue. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities found on page 19. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 23).

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 2017, investments were limited to federal home loan mortgage corporation notes, federal national mortgage association notes, negotiable certificates of deposit, federal home loan bank notes, and STAR Ohio. Investments other than STAR Ohio are reported at fair value.

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

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2017 amounted to \$530,123, which includes \$386,411 assigned from other County funds.

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

Restricted Assets

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

Inventory

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Capital Assets

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

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. 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. 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	5-8 years
Infrastructure	7-65 years

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

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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 loans which do not represent available expendable resources are classified as nonspendable fund balance in the general fund. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Deferred inflows of resources and deferred outflows of resources from the change in internal proportionate share related to pension items are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the employer will compensate the employees for the benefits through paid time off or some other means. The County records a liability for all accumulated unused vacation time when earned for all employees with more than one year of service.

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

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

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “matured compensated absences payable” in the fund(s) from which the employees who have resigned or retired will be paid.

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:

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Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans and loans receivable, unless the use of the proceeds from the collection of those receivables is restricted, committed, or assigned.

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

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by the highest level formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. For the County, this includes loans receivable which are committed to encourage economic development and growth within the County.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. Amounts assigned for court services and to cover a gap between estimated revenue and appropriations in the 2018 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

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collections used to enforce the payment of delinquent taxes, property taxes restricted for senior citizens programs, revenue derived from the sale of dog licenses, a County-wide litter control and recycling program, community development, 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, group life insurance, and workers' compensation operations. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activities of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

Contributions of Capital

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

Internal Activity

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

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

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. There was no budget adopted for the nonmajor drug task force special revenue fund in 2017 as there was no budgetary activity for 2017. 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

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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.

Pensions

For purposes 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.

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control the County Administration and that are either unusual in nature or infrequent in occurrence. During 2017, the County recognized a loss of \$816,718 on the transfer of the health insurance operations to the Consortium which was recorded as a special item.

Note 3 – Change in Accounting Principle

For 2017, the County implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2016-1*. These changes were incorporated in the County's 2017 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 – Accountability

At December 31, 2017, the public assistance and community development block grant special revenue funds and the issue II grants capital projects fund had individual fund deficits in the amounts of \$1,003,907, \$178,304, and \$151,067, respectively. These deficits are due to adjustments for accrued liabilities. The general fund is liable for the deficits in these funds and provides transfers when cash is required, rather than when accruals occur.

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Note 5 – Budgetary Basis of Accounting

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The statements of revenues, expenditures and changes in fund balances – budget (non-GAAP basis) and actual are presented in the basic financial statements for the general fund and the major special revenue funds.

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

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
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).
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 and 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	\$1,408,219	(\$202,047)	(\$535,597)	(\$103,398)
Revenue Accruals	(617,183)	757,431	548,406	29,145
Beginning Unreported Cash	202,469	27,511	62,562	41,559
Ending Unreported Cash	(357,935)	(63,286)	(43,704)	(56,125)
Beginning Fair Value Adjustment for Investments	(75,014)	0	0	0
Ending Fair Value Adjustment for Investments	72,461	0	0	0
Expenditure Accruals	(34,099)	16,531	(1,724)	356,045
Perspective Differences:				
County 911 Fund	(22,888)	0	0	0
Jail Operations Fund	(241,729)	0	0	0
Certificate of Title Fund	(69,736)	0	0	0
Growth Fund	7,842	0	0	0
Recorder's Special Fund	(19,254)	0	0	0
Southern District Probation Fund	(7,607)	0	0	0
Joint Public Defender Fund	70,294	0	0	0
Encumbrances	(921,997)	(405,700)	(210,892)	(737,397)
Budget Basis	<u>(\$606,157)</u>	<u>\$130,440</u>	<u>(\$180,949)</u>	<u>(\$470,171)</u>

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Note 6 – Deposits and Investments

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed in the preceding paragraph provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of 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, in eligible institutions pursuant to the Ohio Revised Code (ORC) section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in preceding paragraphs (1) or (2); commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value;
9. Up to forty 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;

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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;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. 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. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments 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. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand

At December 31, 2017, the County had \$622,434 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, 2017, the County had \$3,392,873 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 \$4,286,924 and the bank balance was \$5,681,750. At December 31, 2017, the County was not exposed to custodial credit risk.

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

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or

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Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

In April 2018, three of the County's financial institutions participating in OPCS were approved for a reduced collateral floor of 50 percent. At the time the reduced floor became effective, \$1,002,476 of the County's total bank balance of \$6,371,584 was exposed to custodial credit risk because those deposits were uninsured and uncollateralized.

Investments

Investments are reported at fair value. As of December 31, 2017, the County had the following investments:

Measurement/Investment	Measurement Amounts and Maturity in Years		
	Less than 1	1-3	Total
Net Asset Value Per Share			
STAR Ohio	\$31,032,218	\$0	\$31,032,218
Fair Value - Level 2 Inputs			
Federal Home Loan Mortgage Corporation Notes	2,980,780	2,984,990	5,965,770
Federal National Mortgage Association Notes	1,497,630	2,962,420	4,460,050
Negotiable Certificates of Deposit	999,568	748,176	1,747,744
Federal Home Loan Bank Notes	0	996,240	996,240
Total Fair Value - Level 2 Inputs	5,477,978	7,691,826	13,169,804
Total	\$36,510,196	\$7,691,826	\$44,202,022

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2017. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (level 2 inputs).

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

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

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Credit Risk The federal home loan mortgage corporation notes, federal national mortgage association notes and the federal home loan bank notes carry a rating of AA+ by Standard and Poor's and 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, 2017:

Investment Type	Percentage
Federal Home Loan Mortgage Corporation Notes	13.50 %
Federal National Mortgage Association Notes	10.09
Negotiable Certificates of Deposit	3.95
Federal Home Loan Bank Notes	2.25

Note 7 – Receivables

Receivables at December 31, 2017, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, rental payments, and other), loans and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables, except property taxes and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

Governmental Funds:	
Motor Vehicle Distribution	\$1,499,484
Gasoline and Excise Taxes	1,165,715
Homestead and Rollback	588,286
Casino Monies	550,955
Children's Services Grants and Subsidies	517,369
Child Support Enforcement Agency Grants and Subsidies	483,765
Local Government	437,808
Public Assistance Grants and Subsidies	350,792
Medicaid Sales Tax Transition Aid	346,901
Block Grants and Reimbursements	273,489
Ohio Department of Transportation Grant	243,929
Developmental Disabilities Grants and Subsidies	88,318
Assigned Counsel Reimbursements	76,557
Ohio Public Works Commission Grant	69,261
Law Enforcement Grants and Subsidies	28,075
Victim Assistance Grants and Subsidies	15,515
Miscellaneous	10,042
Community Economic Development Grants and Subsidies	3,500
<i>Total Governmental Funds</i>	\$6,749,761
Proprietary Funds:	
Sewer	\$176,309
Internal Service	5,627
<i>Total Proprietary Funds</i>	\$181,936

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The monies loaned to the Tuscarawas County Agricultural Society (TCAS) for the purchase of a parking lot (\$48,500 from the capital projects fund), \$24,250 of which is due in more than one year; monies loaned to the Newcomerstown Community Improvement Corporation (\$1,494,145 from the capital projects fund and \$316,130 from the general fund), all of which is due within one year; and additional monies loaned to the Community Improvement Corporation of Tuscarawas County (\$125,000 from the general fund), all of which is due in more than one year, are 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 2017 for real and public utility property taxes represents collections of 2016 taxes.

2017 real property taxes were levied after October 1, 2017, on the assessed value as of January 1, 2017, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2017 real property taxes are collected in and intended to finance 2018.

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. 2017 public utility property taxes which became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2017, was \$8.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2017 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,410,113,600
Commercial/Industrial/Public Utility	329,647,950
Tangible Personal Property:	
Public Utility	<u>123,787,450</u>
Total Assessed Value	<u><u>\$1,863,549,000</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

Tuscarawas County, Ohio
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County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2017, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2017 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue, while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Tax Abatements

For 2017, the County’s property taxes were reduced by \$43,227 under various tax abatement agreements entered into by the following subdivisions:

Overlapping Government	Amount of 2017 Taxes Abated
<i>Enterprise Zone Tax Exemptions:</i>	
Goshen Township	\$12,780
City of Dover	9,987
Village of Gnadenhutten	5,639
Lawrence Township	5,502
Village of Sugarcreek	2,110
Village of Newcomerstown	2,024
Franklin Township	1,941
Village of Strasburg	1,845
Village of Midvale	587
 <i>Community Reinvestment Area Exemptions:</i>	
Village of Dennison	\$812

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 Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2017. 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.

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Note 10 – Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2017, was as follows:

	Balance 12/31/2016	Additions	Deletions	Balance 12/31/2017
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,319,284	\$0	(\$91,513)	\$1,227,771
Construction in Progress	387,800	810,352	(938,183)	259,969
Total Capital Assets, not being depreciated	<u>1,707,084</u>	<u>810,352</u>	<u>(1,029,696)</u>	<u>1,487,740</u>
Capital Assets, being depreciated:				
Buildings and Improvements	37,821,097	928,917	(385,065)	38,364,949
Machinery and Equipment	6,143,366	8,848,015	(310,679)	14,680,702
Vehicles	5,566,457	92,065	(352,154)	5,306,368
Infrastructure	119,873,989	1,840,415	(7,980)	121,706,424
Total Capital Assets, being depreciated	<u>169,404,909</u>	<u>11,709,412</u>	<u>(1,055,878)</u>	<u>180,058,443</u>
Less Accumulated Depreciation:				
Buildings and Improvements	(17,494,156)	(798,795)	169,012	(18,123,939)
Machinery and Equipment	(2,889,043)	(494,617)	247,395	(3,136,265)
Vehicles	(3,652,302)	(462,210)	342,485	(3,772,027)
Infrastructure	(75,531,019)	(3,610,251)	233	(79,141,037)
Total Accumulated Depreciation	<u>(99,566,520)</u>	<u>(5,365,873) *</u>	<u>759,125</u>	<u>(104,173,268)</u>
Total Capital Assets being depreciated, Net	<u>69,838,389</u>	<u>6,343,539</u>	<u>(296,753)</u>	<u>75,885,175</u>
Governmental Activities Capital Assets, Net	<u>\$71,545,473</u>	<u>\$7,153,891</u>	<u>(\$1,326,449)</u>	<u>\$77,372,915</u>

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General Government:	
Legislative and Executive	\$458,664
Judicial	42,935
Public Safety	581,043
Public Works	4,034,000
Health	194,772
Human Services	51,815
Conservation and Recreation	2,644
Total	<u>\$5,365,873</u>

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Capital asset activity for business-type activities for the year ended December 31, 2017, was as follows:

	Balance 12/31/2016	Additions	Deletions	Balance 12/31/2017
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$239,341	\$0	\$0	\$239,341
Construction in Progress	2,300,619	1,761,002	(384,800)	3,676,821
Total Capital Assets, not being depreciated	2,539,960	1,761,002	(384,800)	3,916,162
Capital Assets, being depreciated:				
Buildings	6,925,346	50,191	0	6,975,537
Machinery and Equipment	3,927,496	37,611	0	3,965,107
Vehicles	771,299	119,500	(33,506)	857,293
Sewer/Water Lines	34,203,217	462,740	0	34,665,957
Total Capital Assets, being depreciated	45,827,358	670,042	(33,506)	46,463,894
Less Accumulated Depreciation				
Buildings	(3,528,993)	(138,685)	0	(3,667,678)
Machinery and Equipment	(1,439,138)	(124,134)	0	(1,563,272)
Vehicles	(578,303)	(46,202)	30,196	(594,309)
Sewer/Water Lines	(10,502,113)	(527,279)	0	(11,029,392)
Total Accumulated Depreciation	(16,048,547)	(836,300)	30,196	(16,854,651)
Total Capital Assets being depreciated, Net	29,778,811	(166,258)	(3,310)	29,609,243
Business-Type Activities Capital Assets, Net	\$32,318,771	\$1,594,744	(\$388,110)	\$33,525,405

Note 11 – Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2006, the County joined Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property; \$2,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability, Public Official's Liability, and Ohio Stop Gap, all of which are subject to a \$50,000 self-insured retention by the County, except Automobile Liability and Automobile Physical Damage, which are at \$10,000 and \$5,000, respectively. PERC's excess insurance carriers are 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 employee dishonesty policy, a \$200,000 forgery policy, money and securities coverage of \$200,000, computer fraud coverage of \$200,000, funds transfer fraud coverage of \$200,000, and a \$100,000 social engineering fraud aggregate through Travelers Casualty and Surety Company of America, subject to a \$5,000 deductible, and a comprehensive Boiler and Machinery policy with Travelers Property Casualty Company of America on all County buildings with the property damage limits of \$100,000,000 subject to a \$1,000 deductible.

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

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

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

Depending on the level of coverage selected by the employee, the County pays premiums between \$964.83 and \$1,715.93 for the family plan and between \$489.48 and \$553.69 for the single plan per employee per month. Premiums are paid by the fund that pays the salary for the employee. Depending on level of coverage selected, employees on the family plan are required to contribute between \$16.64 and \$190.66 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$9.42 and \$61.52 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 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 ten-year window where the County is responsible for the payment of actual claim costs for employees injured within the years that the County participated in the retrospective rating plan. The intergovernmental payable includes the actual claim costs of \$23,159. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims of \$291,841 have been accrued as a liability at December 31, 2017, 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, 2017, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. The portion of claims and contractual services expense that is associated with the County's agency funds is presented as an external portion expense on the statement of activities. Changes in the fund's intergovernmental and claims liability amounts for 2016 and 2017 were as follows:

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	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2016	\$431,283	\$3,686	\$58,919	\$16,454	\$392,504
2017	392,504	839	26,201	(52,142)	315,000

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

Note 12 – Long-Term Obligations

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

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
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	350,400	2032
Sewer - 2013 Sandyville Pump Station #2	0.00	415,728	2034
Sewer - 2013 Dover Township Sewer Extension Phase I	0.00	154,900	2034
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
Water - 2016 Kerns Drive Waterline Replacement	0.00	149,081	2036

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Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities (continued):			
OWDA Loans:			
Sewer - 2009 Mineral City Sewer Improvements	3.25 %	\$2,494,966	2028
Sewer - 2014 Wilkshire Aerator Replacement	2.94	75,248	2033
Sewer - 2014 Wilkshire Upgrade Planning	3.37	74,684	2019
Sewer - 2015 Sandyville-East Sparta Upgrade	2.28	Not Finalized	Not Finalized
Water - 1999 Mineral City	2.00	894,485	2023
Water - 2013 Dundee WTP	3.34	87,511	2033
Water - 2013 Sandyville Water Transmission	3.42	290,000	2033

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

	Balance 12/31/16	Increase	Decrease	Balance 12/31/17	Amounts Due In One Year
Governmental Activities:					
Net Pension Liability:					
OPERS	\$26,558,209	\$8,166,455	\$0	\$34,724,664	\$0
STRS	1,101,846	0	(394,081)	707,765	0
Total Net Pension Liability	27,660,055	8,166,455	(394,081)	35,432,429	0
County Building Improvement General Obligation Bonds	1,000,900	0	(89,473)	911,427	94,260
Courthouse Improvement Bond Anticipation Note	562,000	0	(52,000)	510,000	54,000
Capital Lease	0	7,770,921	0	7,770,921	0
Compensated Absences	1,735,443	1,052,887	(943,009)	1,845,321	1,006,766
Claims	366,303	839	(75,301)	291,841	36,093
<i>Total Governmental Activities</i>	<u>\$31,324,701</u>	<u>\$16,991,102</u>	<u>(\$1,553,864)</u>	<u>\$46,761,939</u>	<u>\$1,191,119</u>
Business-Type Activities:					
USDA Revenue Bonds:					
Sewer - Stone Creek Sanitary Sewer Improvements	\$1,154,100	\$0	(\$14,900)	\$1,139,200	\$15,500
Water - Water Systems Improvements	4,741,300	0	(67,700)	4,673,600	70,200
Total USDA Revenue Bonds	5,895,400	0	(82,600)	5,812,800	85,700
USDA General Obligation Bonds:					
Water - Water Meter Project	331,200	0	(32,100)	299,100	33,200
OPWC Loans:					
Sewer - 1999 Wilkshire Hills Upgrading	43,354	0	(12,388)	30,966	12,386
Sewer - 2002 Wilkshire Hills Sewer System	44,787	0	(7,464)	37,323	7,464
Sewer - 2005 Sandyville Pump Station	23,375	0	(2,750)	20,625	2,750
Sewer - 2005 Mineral City Broadway Street	70,704	0	(7,856)	62,848	7,856
Sewer - 2006 Power Generator Phase II	91,638	0	(8,331)	83,307	8,331
Sewer - 2007 Midvale Barnhill	94,960	0	(8,633)	86,327	8,633
Sewer - 2009 Stone Creek Wastewater System	375,000	0	(25,000)	350,000	25,000
Sewer - 2011 Wastewater Treatment Plant	271,637	0	(17,525)	254,112	17,525
Sewer - 2013 Sandyville Pump Station #2	353,371	0	(20,786)	332,585	20,786
Sewer - 2013 Dover Township Sewer Extension Phase I	131,665	0	(7,745)	123,920	7,745
Total Sewer	<u>\$1,500,491</u>	<u>\$0</u>	<u>(\$118,478)</u>	<u>\$1,382,013</u>	<u>\$118,476</u>

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Notes to the Basic Financial Statements
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	Balance 12/31/16	Increase	Decrease	Balance 12/31/17	Amounts Due In One Year
Business-Type Activities:					
<i>OPWC Loans (continued):</i>					
Water - 1998 Schumacher Hollow Extension	\$4,508	\$0	(\$4,508)	\$0	\$0
Water - 1998 Sandy Township Transmission Line	22,997	0	(9,199)	13,798	9,199
Water - 2006 Emergency Power Generator Phase I	61,995	0	(6,526)	55,469	6,526
Water - 2007 Wainwright Water System Improvements	86,853	0	(7,552)	79,301	7,552
Water - 2013 Dundee Water System Improvements	340,000	0	(20,000)	320,000	20,000
Water - 2014 Wilkshire Water Storage Repairs	77,300	0	(4,200)	73,100	4,200
Water - 2016 Kerns Drive Waterline Replacement	145,354	0	(7,454)	137,900	7,454
Total Water	<u>739,007</u>	<u>0</u>	<u>(59,439)</u>	<u>679,568</u>	<u>54,931</u>
Total OPWC Loans	<u>2,239,498</u>	<u>0</u>	<u>(177,917)</u>	<u>2,061,581</u>	<u>173,407</u>
<i>OWDA Loans:</i>					
Sewer - 2009 Mineral City Sewer Improvements	1,626,389	0	(118,729)	1,507,660	122,618
Sewer - 2014 Wilkshire Aerator Replacement	65,039	0	(3,114)	61,925	3,205
Sewer - 2014 Wilkshire Upgrade Planning	36,950	0	(13,221)	23,729	15,687
Sewer - 2015 Sandyville-East Sparta Upgrade	169,441	167,367	0	336,808	0
Total Sewer	<u>1,897,819</u>	<u>167,367</u>	<u>(135,064)</u>	<u>1,930,122</u>	<u>141,510</u>
Water - 1999 Mineral City	276,588	0	(40,284)	236,304	41,090
Water - 2013 Dundee WTP	76,062	0	(3,522)	72,540	3,641
Water - 2013 Sandyville Water Transmission	239,250	0	(14,500)	224,750	14,500
Total Water	<u>591,900</u>	<u>0</u>	<u>(58,306)</u>	<u>533,594</u>	<u>59,231</u>
Total OWDA Loans	<u>2,489,719</u>	<u>167,367</u>	<u>(193,370)</u>	<u>2,463,716</u>	<u>200,741</u>
<i>Net Pension Liability - OPERS:</i>					
Sewer	856,717	263,433	0	1,120,150	0
Water	285,572	87,811	0	373,383	0
Net Pension Liability - OPERS	<u>1,142,289</u>	<u>351,244</u>	<u>0</u>	<u>1,493,533</u>	<u>0</u>
Capital Leases	215,000	119,500	(36,506)	297,994	34,133
Compensated Absences	75,552	49,232	(40,599)	84,185	38,723
<i>Total Business-Type Activities</i>	<u>\$12,388,658</u>	<u>\$687,343</u>	<u>(\$563,092)</u>	<u>\$12,512,909</u>	<u>\$565,904</u>

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 lease reported in governmental activities will be paid from the general fund.

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

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

During 2011, the County issued a revenue bond through 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. 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 district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2034. Annual principal and interest payments on these loans are expected to require about 64 percent of net revenues and about 17 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$6,163,842. Principal and interest for the current year were \$418,430 and total revenues were \$2,491,620.

The County has pledged future water revenues, net of operating expenses, to repay USDA revenue bonds and OPWC and OWDA loans in the Tuscarawas County water district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2036. Annual principal and interest payments on these loans are expected to require about 62 percent of net revenues and about 26 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$9,657,353. Principal and interest for the current year were \$379,346 and total revenues were \$1,464,627.

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.

A line of credit has been established with the Ohio Water Development Authority in the amount of \$1,096,745 for a sewer project for the Sandyville-East Sparta Upgrade. Since the loan payment schedule has not been finalized, the repayment schedule is 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 the loan at December 31, 2017, is \$336,808.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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
2018	\$94,260	\$46,896	\$54,000	\$24,459
2019	99,302	41,853	57,000	21,872
2020	104,614	36,540	59,000	19,142
2021	110,210	30,944	62,000	16,317
2022	116,107	25,048	65,000	13,346
2023-2025	386,934	36,528	213,000	20,784
Totals	\$911,427	\$217,809	\$510,000	\$115,920

	Business-Type Activities						
	USDA		USDA		OPWC Loans	OWDA Loans	
	Revenue Bonds	General Obligation Bonds		Principal		Principal	Interest
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2018	\$85,700	\$223,676	\$33,200	\$10,095	\$173,407	\$200,741	\$61,467
2019	89,000	220,384	34,300	8,974	168,808	198,154	55,689
2020	92,500	216,966	35,500	7,817	158,016	195,325	50,164
2021	96,000	213,413	36,600	6,618	151,823	200,695	44,627
2022	99,700	209,725	37,900	5,383	151,823	206,233	38,933
2023-2027	558,900	988,137	121,600	8,299	689,410	906,737	111,001
2028-2032	675,000	872,125	0	0	483,564	206,342	14,618
2033-2037	815,200	731,959	0	0	84,730	12,681	212
2038-2042	984,600	562,599	0	0	0	0	0
2043-2047	1,189,100	357,932	0	0	0	0	0
2048-2051	1,127,100	110,603	0	0	0	0	0
Totals	\$5,812,800	\$4,707,519	\$299,100	\$47,186	\$2,061,581	\$2,126,908	\$376,711

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 \$43,667,298 at December 31, 2017.

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, 2017, \$45,030,000 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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Bank, in an amount equal to the debt principal and interest payments. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment.

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

Note 13 – Capital Leases

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

The assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities		
	Radios	Sewer Lines	Camera Van	Total
Asset:				
Equipment	\$7,770,921	\$0	\$0	\$0
Sewer Lines	0	355,000	0	355,000
Vehicle	0	0	119,500	119,500
Less: Accumulated depreciation	0	(177,500)	(8,091)	(185,591)
Total	\$7,770,921	\$177,500	\$111,409	\$288,909

Such agreement provides for minimum, annual lease payments as follows:

	Governmental Activities	Business-Type Activities
2018	\$0	\$50,555
2019	1,492,906	49,810
2020	1,492,906	51,065
2021	1,492,906	51,198
2022	1,492,906	24,370
2023-2027	2,985,814	122,650
2028-2029	0	49,220
Total Minimum Lease Payment	8,957,438	398,868
Less: Amount Representing Interest	(1,186,517)	(100,874)
Present Value of Minimum Lease Payments	\$7,770,921	\$297,994

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 14 – Compensated Absences

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

Note 15 – Contingent Liabilities

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.

The County is party to a legal proceeding and counterclaim related to providing sanitary sewer services. The suit seeks a declaratory judgment and damages. The parties are currently engaged in settlement discussions which do not involve the payment of monetary amounts. The County believes the ultimate disposition of this proceeding will not have a material effect on the financial condition of the County.

Note 16 – Internal Activity

Interfund Transfers

Interfund transfers for the year ended December 31, 2017, consisted of the following:

Transfer to	Transfer From			Total
	General	Board of Developmental Disabilities	Other Governmental Funds	
General	\$0	\$0	\$173,156	\$173,156
Public Assistance	191,789	0	0	191,789
Motor Vehicle License and Gas Tax Fund	226,841	0	0	226,841
Other Governmental Funds	3,055,053	44,500	80,074	3,179,627
Total	\$3,473,683	\$44,500	\$253,230	\$3,771,413

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The general fund transferred \$191,789 to the public assistance fund to be used for a mandated share of funding. The general fund transferred \$2,370,613 to the children's services fund for foster care services. The board of developmental disabilities fund transferred \$44,500 to the permanent improvement D. D. S. fund to provide for capital improvements. The capital projects fund transferred \$80,074 to the general obligation bond retirement fund to provide for debt service.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Interfund Balances

Interfund balances for the year ended December 31, 2017, consisted of the following:

Interfund Payable	Interfund Receivable						Total
	General	Board of Developmental Disabilities	Motor Vehicle License and Gas Tax	Other Governmental Funds	Sewer District	Internal Service Funds	
Governmental Funds:							
General	\$0	\$0	\$198	\$0	\$0	\$4,124	\$4,322
Board of Developmental Disabilities	0	0	129	0	0	0	129
Public Assistance	12,616	0	0	0	150	2,427	15,193
Other Governmental Funds	102,026	0	205	3,397	0	618	106,246
Proprietary Funds:							
Sewer District	274,097	0	0	265,554	0	0	539,651
Water District	4,910	0	0	167,674	0	213	172,797
Internal Service Funds	0	10,718	1,477	832	0	0	13,027
Total	\$393,649	\$10,718	\$2,009	\$437,457	\$150	\$7,382	\$851,365

Interfund balances at December 31, 2017, 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 \$255,000 of the interfund balance of \$270,000 between the general fund and the sewer district fund for the repayment of a settlement fronted by the general fund, and \$380,123 of the interfund balance of \$433,228 between the capital projects fund and the sewer district and water district funds for the repayment of new building and vehicle costs which were fronted by the County. These interfund balances will be repaid through annual payments of \$15,000 over a twenty year period for the settlement, monthly payments of \$3,076 over a thirty year period for building costs, and monthly payments of \$1,220 over a five year period and \$778 over a four year period, respectively, for vehicle costs. The repayments began in 2016 for the settlement, in 1998 for building costs, and in 2015 for vehicle costs.

Internal Balances – Change in Proportionate Share

The County uses an internal proportionate share to allocate its net pension liability and corresponding deferred outflows/inflows of resources and pension expense to its various funds. This allocation creates a change in internal proportionate share. The effects of the internal proportionate share are eliminated from the pension deferred outflows/inflows of resources in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts between governmental and business-type activities. These residual amounts are eliminated in the total column of the entity wide statement of net position, thus allowing the total column to present the change in proportionate share for the County as a whole.

Eliminations made in the business-type activities column include a deferred outflow of resources for the sewer enterprise fund and a deferred inflow of resources for the water enterprise fund in the amount of \$58,482.

Eliminations made in the total column of the entity wide statement of net position include deferred outflows of resources for the governmental activities and deferred inflows of resources for the business-type activities (related to the water enterprise fund) in the amount of \$24,365.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 17 – Significant Commitments

Contractual Commitments

As of December 31, 2017, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund:	
Office Contracts	\$141,380
Program Services	115,314
Building and Equipment Maintenance and Repairs	57,590
Computer and Technology Projects	55,513
Utilities	47,748
Building Improvements	32,500
Rent	1,725
Special Revenue Funds:	
Board of Developmental Disabilities:	
Program Services	147,012
Utilities	13,654
Building and Equipment Maintenance and Repairs	7,515
Office Contracts	5,216
Public Assistance:	
Program Services	52,752
Rent	3,970
Utilities	151
Motor Vehicle License and Gas Tax:	
Road and Bridge Construction	19,591
Utilities	11,627
Program Services	10,000
Office Contracts	690
Building and Equipment Maintenance and Repairs	563
Child Support Enforcement Agency:	
Utilities	13,696
Office Contracts	2,118
Program Services	147
County Wireless 911:	
Utilities	1,190
Real Estate Assessment:	
Computer and Technology Projects	142,000
Program Services	38,667
Appraisal Contracts	16,453
Office Contracts	4,280
Building and Equipment Maintenance and Repairs	89
Children's Services:	
Program Services	93,436

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Notes to the Basic Financial Statements
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Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Dog and Kennel:	
Program Services	\$1,206
Building and Equipment Maintenance and Repairs	995
Utilities	491
Delinquent Real Estate Collection:	
Office Contracts	1,032
Smart Ohio Funding Grant:	
Program Services	70,085
Community Development Block Grant:	
Other Grant Projects	272,881
FY 2016 CDBG Allocation	156,334
Community Economic Development:	
Utilities	90
Felony Delinquent Care:	
Utilities	4,047
Sheriff Concealed Handgun License:	
Program Services	5,657
Victim Assistance:	
Office Contracts	216
Indigent Guardianship:	
Computer and Technology Projects	1,275
Program Services	375
County Court Special Projects:	
Program Services	18,369
Office Contracts	600
Utilities	532
Common Pleas Special Projects:	
Building Improvements	1,128
Program Services	350
Law Library Resource:	
Program Services	1,375
Capital Projects Funds:	
Capital Projects:	
Building Improvements	18,736
Building and Equipment Maintenance and Repairs	4,464
County Building Improvement:	
Building Improvements	1,142,244
Court Computers:	
Computer and Technology Projects	3,110
Norma Johnson Nature Preserve	
Utilities	601
Commissioners Parks and Recreation:	
Program Services	10,640

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Funds/Projects	Contract Amount Outstanding
Enterprise Funds:	
Sewer District:	
Engineering Services and Project Construction	\$1,963,897
Utilities	28,936
Program Services	3,663
Office Contracts	3,633
Building and Equipment Maintenance and Repairs	2,353
Water District:	
Utilities	11,452
Program Services	6,685
Engineering Services and Project Construction	5,615
Building and Equipment Maintenance and Repairs	2,950
Internal Service Fund:	
Workers' Compensation:	
Program Services	625

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:

Governmental Funds:	
General	\$921,997
Board of Developmental Disabilities	405,700
Public Assistance	210,892
Motor Vehicle License and Gas Tax	737,397
Other Governmental Funds	2,570,262
Total Governmental	\$4,846,248
 Proprietary Funds:	
Sewer District	\$2,267,672
Water District	144,751
Internal Service Funds	642
Total Proprietary	\$2,413,065

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 18 – Fund Balances

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

Fund Balances	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
<u>Nonspendable:</u>						
Inventory	\$191,883	\$10,941	\$6,015	\$1,051,392	\$9,340	\$1,269,571
Prepays	506,972	643,088	1,275	1,911	301,171	1,454,417
Interfund Loan	255,000	0	0	0	0	255,000
Unclaimed Monies	105,280	0	0	0	0	105,280
<i>Total Nonspendable</i>	<u>1,059,135</u>	<u>654,029</u>	<u>7,290</u>	<u>1,053,303</u>	<u>310,511</u>	<u>3,084,268</u>
<u>Restricted for:</u>						
Developmental Disability Services	0	14,904,517	0	0	0	14,904,517
Auto and Gas	0	0	0	2,237,067	0	2,237,067
Real Estate Assessment	0	0	0	0	2,208,668	2,208,668
County Building Improvements	0	0	0	0	494,118	494,118
Children's Services	0	0	0	0	1,114,443	1,114,443
Court Services	0	0	0	0	356,952	356,952
Community Corrections	0	0	0	0	343,244	343,244
Wireless 911	0	0	0	0	324,532	324,532
Court Computerization	0	0	0	0	231,855	231,855
Delinquent Real Estate Collection	0	0	0	0	191,356	191,356
Enforcement Services	0	0	0	0	120,052	120,052
Law Library Resources	0	0	0	0	156,266	156,266
Juvenile Delinquent Care	0	0	0	0	111,480	111,480
Dog and Kennel	0	0	0	0	105,106	105,106
Senior Citizens Programs	0	0	0	0	25,212	25,212
Other Purposes	0	0	0	0	55,654	55,654
<i>Total Restricted</i>	<u>0</u>	<u>14,904,517</u>	<u>0</u>	<u>2,237,067</u>	<u>5,838,938</u>	<u>22,980,522</u>
<u>Committed to:</u>						
Jury Administration	0	0	0	0	1,096	1,096
Internal Service	63,841	0	0	0	0	63,841
Economic Development and Growth	1,832,960	0	0	0	0	1,832,960
<i>Total Committed</i>	<u>1,896,801</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,096</u>	<u>1,897,897</u>
<u>Assigned to:</u>						
<u>Purchases on Order:</u>						
County Administration	364,396	0	0	0	0	364,396
Health and Wellness	360,344	0	0	0	0	360,344
Public Safety	151,798	0	0	0	0	151,798
Court Services	42,891	0	0	0	0	42,891
2018 Operations	1,529,202	0	0	0	0	1,529,202
Court Services	104,779	0	0	0	0	104,779
Debt Service	0	0	0	0	1	1
Capital Improvements	0	0	0	0	3,116,815	3,116,815
<i>Total Assigned</i>	<u>2,553,410</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,116,816</u>	<u>5,670,226</u>
Unassigned (Deficit)	10,657,978	0	(1,011,197)	0	(329,371)	9,317,410
Total Fund Balances (Deficit)	<u><u>\$16,167,324</u></u>	<u><u>\$15,558,546</u></u>	<u><u>(\$1,003,907)</u></u>	<u><u>\$3,290,370</u></u>	<u><u>\$8,937,990</u></u>	<u><u>\$42,950,323</u></u>

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

Tuscarawas County, Ohio
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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, 2017, is \$1,008,000.

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 2017, the County contributed \$61,000 which represents 82 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

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

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The Board is managed by a fourteen member board of trustees, four appointed by the commissioners of Tuscarawas County, four by Carroll County, and six 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 2017, 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 2017, the County contributed \$20,085 to the Council.

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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 2017, the District's revenues were received from haulers; no monies were contributed by the County.

Multi-County Juvenile Attention Center (Center)

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The Board exercises total control over the operation of the Center including budgeting, appropriating, contracting and designating management. Budgets are adopted by the governing board of commissioners. Each County's degree of control is limited to its representation on the Board. In 2017, the County contributed \$1,032,639 to the Center and paid \$89,178 for foster care services.

Community Improvement Corporation of Tuscarawas County (Corporation)

The Corporation was formed to advance, encourage, and promote the industrial, economic, commercial and civic development and is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugarcreek and Gnadenhutten. 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 2017, the County made no contributions to the Corporation.

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 Council receives Title III monies to be used for programs within member Counties. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The Council has no outstanding debt. In 2017, no monies were received from the County.

Tuscarawas County Tax Incentive Review Council (TCTIRC)

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 56 members, consisting of 3 members appointed by the County Commissioners, 22 members appointed by municipal corporations, 12 members appointed by township trustees, 2 members from the County Auditor's Office, 16 members appointed by boards of education located within the County, and 1 member representing the Economic Development and Finance Alliance. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the council can make written recommendations to the legislative authority that approved the agreement.

Tuscarawas County, Ohio
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There is no cost associated with being a member of this Council. The Board exercises total control over the operations of the TCTIRC including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2017.

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 2017.

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 2017, OMEGA received \$8,558 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, Suite B, Cambridge, Ohio 43725.

Mid-Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Board made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and State grants. MEORC does not have any outstanding debt. The Board exercises total control over the operations of MEORC including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County contributed \$166,080 to this organization in 2017. In addition, the County reports cash with fiscal agent in the amount of \$3,392,873 for monies held by the organization. Information can be obtained from 1 Avalon Road, Mount Vernon, Ohio 43050.

Note 21 – Related Organizations

Tuscarawas County University Branch District (District)

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

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Tuscarawas County Public Library (Library)

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

Economic Development and Finance Alliance (Alliance)

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

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 2017, the County made payments in the amount of \$311,589 to PERC. Financial information may be obtained from Arthur J. Gallagher Risk Management Services, Incorporated, 2 Summit Park Drive, Suite 235, Independence, Ohio 44131.

Tuscarawas County, Ohio
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Note 23 – 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, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a 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, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	Twenty 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:

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	State and Local	Law Enforcement
2017 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	*
2017 Actual Contribution Rates		
Employer:		
Pension	13.0 %	17.1 %
Postemployment Health Care Benefits	1.0	1.0
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, 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 \$2,684,159 for 2017. Of this amount, \$278,439 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 website 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 2 percent of the original base benefit. For members retiring August 1, 2013, or later, the first 2 percent was paid on the fifth anniversary of the retirement benefit. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with 5 years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be 5 years of service credit and age 65, or 35 years of service credit and at least age 60.

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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, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 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 service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS 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, 2017, the employer rate was 14 percent and the member rate was 14 percent of covered payroll. The 2017 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$44,912 for 2017. Of this amount, \$1,569 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, 2016, and the net pension liability for STRS was measured as of June 30, 2017. 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:			
Current Measurement Date	0.15949322%	0.00297941%	
Prior Measurement Date	<u>0.15992196%</u>	<u>0.00329174%</u>	
Change in Proportionate Share	<u>-0.00042874%</u>	<u>-0.00031233%</u>	
Proportionate Share of the Net Pension Liability	\$36,218,197	\$707,765	\$36,925,962
Pension Expense	\$7,675,342	(\$262,831)	\$7,412,511

At December 31, 2017, 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	\$49,091	\$27,331	\$76,422
Changes of assumptions	5,744,649	154,796	5,899,445
Net difference between projected and actual earnings on pension plan investments	5,393,726	0	5,393,726
Changes in proportion and differences between County contributions and proportionate share of contributions	23,175	73,783	96,958
County contributions subsequent to the measurement date	<u>2,684,159</u>	<u>23,017</u>	<u>2,707,176</u>
Total Deferred Outflows of Resources	<u>\$13,894,800</u>	<u>\$278,927</u>	<u>\$14,173,727</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$215,552	\$5,704	\$221,256
Net difference between projected and actual earnings on pension plan investments	0	23,357	23,357
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>36,411</u>	<u>73,604</u>	<u>110,015</u>
Total Deferred Inflows of Resources	<u>\$251,963</u>	<u>\$102,665</u>	<u>\$354,628</u>

\$2,707,176 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, 2018. 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:			
2018	\$4,528,109	\$42,305	\$4,570,414
2019	4,672,812	74,079	4,746,891
2020	1,915,861	42,896	1,958,757
2021	<u>(158,104)</u>	<u>(6,035)</u>	<u>(164,139)</u>
Total	<u>\$10,958,678</u>	<u>\$153,245</u>	<u>\$11,111,923</u>

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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 was determined by an actuarial valuation as of December 31, 2016, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the OPERS' actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.0 percent down to 7.5 percent, for the defined benefit investments. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2016, compared with December 31, 2015, are presented as follows:

	<u>December 31, 2016</u>	<u>December 31, 2015</u>
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2016, mortality rates are based on the RP-2014 Healthy Annuitant Mortality Table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the previously described tables.

For 2015, 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.

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016, and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016, and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3 percent for 2016.

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 following table displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other Investments	<u>18.00</u>	4.92
Total	<u>100.00 %</u>	<u>5.66 %</u>

Discount Rate The discount rate used to measure the total pension liability for 2016 was 7.5 percent. The discount rate for 2015 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 contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Tuscarawas County, Ohio
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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 7.5 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 (6.5 percent) or one percentage point higher (8.5 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$55,331,388	\$36,218,197	\$20,290,727

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2017, actuarial valuation, compared with July 1, 2016, are presented as follows:

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

For the July 1, 2017, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For the July 1, 2016, actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Actuarial assumptions used in the July 1, 2017, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016. Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actual experience study, effective July 1, 2012.

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

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

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

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2017. The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. 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. 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, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2017.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$1,014,557	\$707,765	\$449,339

Note 24 – Postemployment Benefits

Ohio Public Employees Retirement System

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. See OPERS' CAFR referenced in subsequent paragraphs 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 2017, 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.

Each year, the OPERS Board determines the portion of the employer contribution 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 the combined plan was 1.0 percent during calendar year 2017. As recommended by the OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018, decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the RMA for participants in the member-directed plan for 2017 was 4.0 percent.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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, 2017, 2016, and 2015 was \$201,201, \$400,309, and \$393,789, respectively. For 2017, 89.62 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2016 and 2015.

State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) 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. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2019. 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 to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All 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 2017, 2016, and 2015, STRS did not allocate any employer contributions to post-employment health care.

Note 25 – Related Party Transactions

During 2017, the County provided facilities, certain equipment, and salaries for the administration of the Tuscarawas County Healthcare Consortium (the Consortium), a discretely presented component unit of the County. The County paid \$6,146,375 to the Consortium during 2017, which represents 79.4 percent of the Consortium's cash receipts.

Note 26 – Special Item

On January 1, 2017, the County transferred the assets and liabilities composing the health insurance operations to the Tuscarawas County Healthcare Consortium, for the purpose of separating the health insurance operations from the County. As a result of the transfer, the County recognized a loss of \$816,718 on the transfer of its health insurance operations as a special item.

Note 27 – Subsequent Event

On May 8, 2018, County voters approved an additional sales and use tax in the amount of 0.5 percent for the purpose of providing revenue to the County for its 911 Emergency System for a period of two years. The additional tax is effective October 1, 2018.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Note 28 – Tuscarawas County Healthcare Consortium

Description of the Entity

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

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

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

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

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

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

Fiscal Agent The Fiscal Agent is responsible for administering the financial transactions of the Consortium. For 2017, Tuscarawas County served as Fiscal Agent for the Consortium. The Fiscal Agent carries out the responsibilities of the Operating Fund, enters into contracts on behalf of the Consortium as authorized by the Board of Directors and carries out such other responsibilities as approved by the Board of Directors and agreed to by the Fiscal Agent. The Tuscarawas County Auditor serves as the Treasurer of the Consortium. The Fiscal Agent is reimbursed for such costs incurred by it in carrying out its responsibilities as may be approved by the Board of Directors.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

1. Transfer funds to a third-party administrator for payment of claims;
2. Pay premiums of the Consortium's stop-loss insurance coverage; and
3. Pay fees of any third-party administrator, Fiscal Agent, consultants and lawyers.

Summary of Significant Accounting Policies

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

Reporting Entity The reporting entity has been defined in accordance with GASB Statement No. 14, *The Financial Reporting Entity* as amended by GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units* and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*. The reporting entity is composed of the primary government, component units and other organizations that are included to ensure that the basic financial statements of the Consortium are not misleading. On this basis, no governmental organizations other than the Consortium itself are included in the financial reporting entity. The Consortium is considered a component unit of Tuscarawas County for reporting purposes.

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

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

Measurement Focus The Consortium's activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the Consortium's operations are included on the statement of net position.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

The statement of activities presents a comparison between direct expenses and program revenues of the Consortium. Program revenues include charges paid by Consortium members. Revenues which are not classified as program revenues are presented as general revenues of the Consortium with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which activity is self-financing or draws from the general revenues of the Consortium.

Prepaid Items Payments made to vendors for services that will benefit periods beyond December 31, 2017, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Unearned Revenue Unearned revenues represent contributions paid in advance of the coverage date by members at December 31, 2017. The premiums will be recognized as revenue in the month to which they pertain.

Receivables and Contributions All receivables are shown net of an allowance for uncollectible amounts, if any. Receivables are recorded as an asset in the period that they are earned. Receivables are written off when deemed uncollectible. The Consortium had no uncollectible amounts at December 31, 2017.

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

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

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

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

Cash and Cash Equivalents

Consortium's Fiscal Agent maintains the Consortium financial activity under a specific fund designated for Consortium activity. The Fiscal Agent is responsible for administering the financial transactions of the Consortium. For 2017, Tuscarawas County served as Fiscal Agent for the Consortium.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

Risk Management

The Consortium is a jointly governed organization which acts as a governmental risk pool for health insurance (including prescription and vision) coverage for its 27 member subdivisions. The risk of loss for loss transfers from the member subdivisions to the Consortium upon payment of the monthly premium.

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

No employer, employee, or person claiming benefit by or through an employee shall have any claim against the Consortium or any property of the Consortium. The rights and interest of employees and persons claiming by or through employees shall be limited receipt benefits offered by or through the Consortium in accordance with the Consortium Agreement. The Consortium purchases or otherwise provides for the benefit of itself, the Board of Directors and/or the Fiscal Agent such liability insurance with such limits of coverage as approved by the Board of Directors. Any member subdivision which withdraws from the Consortium pursuant to the Consortium Agreement has no claim to the Consortium's assets.

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

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

The claims liability of \$1,481,762 reported at December 31, 2017, is based on an estimate provided by the third party administrator and the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the Consortium's claims liability for 2017 are as follows:

	Balance Beginning of Year	Current Year Claims	Claims Payments	Balance End of Year
2017	\$1,158,706	\$7,191,553	\$6,868,497	\$1,481,762

Litigation

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

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 Four Years (1) **

	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.15949322%	0.15992196%	0.15938120%	0.15938120%
County's Proportionate Share of the Net Pension Liability	\$36,218,197	\$27,700,498	\$19,223,155	\$18,788,967
County's Covered Payroll	\$20,015,462	\$19,722,084	\$19,073,128	\$19,040,370
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	180.95%	140.45%	100.79%	98.68%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.25%	81.08%	86.45%	86.36%

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

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

See accompanying notes to the required supplementary information.

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 Five Fiscal Years (1)

	2017	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00297941%	0.00329174%	0.00300505%	0.00278168%	0.00278168%
County's Proportionate Share of the Net Pension Liability	\$707,765	\$1,101,846	\$830,507	\$676,600	\$805,962
County's Covered Payroll	\$327,550	\$346,357	\$313,529	\$306,077	\$371,620
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	216.08%	318.12%	264.89%	221.06%	216.88%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.30%	66.80%	72.10%	74.70%	69.30%

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

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

See accompanying notes to the required supplementary information.

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$2,684,159	\$2,466,302	\$2,428,716	\$2,347,756	\$2,531,232
Contributions in Relation to the Contractually Required Contribution	<u>(2,684,159)</u>	<u>(2,466,302)</u>	<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>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$20,120,146	\$20,015,462	\$19,722,084	\$19,073,128	\$19,040,370
Contributions as a Percentage of Covered Payroll	13.34%	12.32%	12.31%	12.31%	13.29%

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

See accompanying notes to the required supplementary information.

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required Contribution	\$44,912	\$45,199	\$47,905	\$40,748
Contributions in Relation to the Contractually Required Contribution	<u>(44,912)</u>	<u>(45,199)</u>	<u>(47,905)</u>	<u>(40,748)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$320,800	\$322,850	\$342,179	\$300,871
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	13.54%

See accompanying notes to the required supplementary information.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$45,527	\$47,161	\$51,852	\$50,470	\$49,906	\$50,091
<u>(45,527)</u>	<u>(47,161)</u>	<u>(51,852)</u>	<u>(50,470)</u>	<u>(49,906)</u>	<u>(50,091)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$350,208	\$362,777	\$398,862	\$388,231	\$383,892	\$385,315
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2017

Changes in Assumptions – OPERS

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

	December 31, 2017	December 31, 2016 and Prior
Wage Inflation	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

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

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

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2017

Changes in Assumptions – STRS

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

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

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

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

**Combining and Individual Fund Statements
and Schedules**

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds

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

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

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

Real Estate Assessment Fund – To account for and report restricted Federal and 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 administrating the State of Ohio dog regulations.

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

Community Mental Health Fund – To account for and report a County-wide property tax levy restricted for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2017; 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:

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, except for the drug task force fund, which did not have any budgetary activity for 2017; 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
Mediation Grant Fund
County Court Special Projects Fund
Juvenile Court Special Projects Fund
Common Pleas Special Projects Fund
Juvenile Court Title IV-E Fund
Department of Treasury Seizure of Monies Fund
Jury Administration Fund
Help America Vote Act Grant Fund
County Court Interlock Monitor Fund
Juvenile Interlock Alcohol Treatment Fund
Law Library Resource Fund
Department of Justice Seizure of Monies Fund
Targeted Community Alternative to Prison Fund

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.

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.

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

Growth Fund – To account for and report transfers from the general fund committed to 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 capital projects fund assigned to debt payments.

Nonmajor Capital Projects Funds

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

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

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 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.

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Capital Projects Funds (continued)

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, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,883,552	\$1	\$1,975,821	\$6,859,374
Materials and Supplies Inventory	9,340	0	0	9,340
Accounts Receivable	82,254	0	8,463	90,717
Interfund Receivable	4,229	0	433,228	437,457
Intergovernmental Receivable	1,400,880	0	151,067	1,551,947
Prepaid Items	49,841	0	251,330	301,171
Property Taxes Receivable	2,238,757	0	0	2,238,757
Loans Receivable	0	0	1,542,645	1,542,645
<i>Total Assets</i>	<u>\$8,668,853</u>	<u>\$1</u>	<u>\$4,362,554</u>	<u>\$13,031,408</u>
Liabilities				
Accounts Payable	\$84,221	\$0	\$19,041	\$103,262
Accrued Wages	35,681	0	75	35,756
Contracts Payable	375,478	0	174,267	549,745
Intergovernmental Payable	32,499	0	53	32,552
Interfund Payable	31,246	0	75,000	106,246
<i>Total Liabilities</i>	<u>559,125</u>	<u>0</u>	<u>268,436</u>	<u>827,561</u>
Deferred Inflows of Resources				
Property Taxes	2,147,610	0	0	2,147,610
Unavailable Revenue	967,180	0	151,067	1,118,247
<i>Total Deferred Inflows of Resources</i>	<u>3,114,790</u>	<u>0</u>	<u>151,067</u>	<u>3,265,857</u>
Fund Balances				
Nonspendable	59,181	0	251,330	310,511
Restricted	5,112,965	0	725,973	5,838,938
Committed	1,096	0	0	1,096
Assigned	0	1	3,116,815	3,116,816
Unassigned (Deficit)	(178,304)	0	(151,067)	(329,371)
<i>Total Fund Balances</i>	<u>4,994,938</u>	<u>1</u>	<u>3,943,051</u>	<u>8,937,990</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$8,668,853</u>	<u>\$1</u>	<u>\$4,362,554</u>	<u>\$13,031,408</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,148,187	\$0	\$0	\$2,148,187
Intergovernmental	5,223,289	0	2,546,950	7,770,239
Interest	28	0	0	28
Licenses and Permits	351,897	0	0	351,897
Fines and Forfeitures	229,142	0	0	229,142
Rentals	0	0	8,836	8,836
Charges for Services	1,844,387	0	156,149	2,000,536
Contributions and Donations	4,219	0	23,080	27,299
Other	239,282	0	209,999	449,281
<i>Total Revenues</i>	<u>10,040,431</u>	<u>0</u>	<u>2,945,014</u>	<u>12,985,445</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	985,712	0	0	985,712
Judicial	413,255	0	0	413,255
Public Safety	843,273	0	0	843,273
Public Works	479,573	0	0	479,573
Health	279,962	0	0	279,962
Human Services	7,659,081	0	0	7,659,081
Intergovernmental	1,158,481	0	0	1,158,481
Capital Outlay	0	0	3,820,876	3,820,876
Debt Service:				
Principal Retirement	0	52,000	89,473	141,473
Interest and Fiscal Charges	0	28,074	51,726	79,800
<i>Total Expenditures</i>	<u>11,819,337</u>	<u>80,074</u>	<u>3,962,075</u>	<u>15,861,486</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,778,906)</u>	<u>(80,074)</u>	<u>(1,017,061)</u>	<u>(2,876,041)</u>
Other Financing Sources (Uses)				
Transfers In	2,483,731	80,074	615,822	3,179,627
Transfers Out	(173,156)	0	(80,074)	(253,230)
<i>Total Other Financing Sources (Uses)</i>	<u>2,310,575</u>	<u>80,074</u>	<u>535,748</u>	<u>2,926,397</u>
<i>Net Change in Fund Balance</i>	531,669	0	(481,313)	50,356
<i>Fund Balance Beginning of Year</i>	<u>4,463,269</u>	<u>1</u>	<u>4,424,364</u>	<u>8,887,634</u>
<i>Fund Balance End of Year</i>	<u>\$4,994,938</u>	<u>\$1</u>	<u>\$3,943,051</u>	<u>\$8,937,990</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2017

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
Assets					
Equity in Pooled Cash and Cash Equivalents	\$302,444	\$324,804	\$2,259,642	\$488,325	\$110,830
Materials and Supplies Inventory	4,614	0	0	0	1,173
Accounts Receivable	21,112	0	187	9,514	784
Interfund Receivable	0	0	208	0	269
Intergovernmental Receivable	483,765	0	0	517,369	0
Prepaid Items	8,439	21,842	9,762	0	0
Property Taxes Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$820,374</u>	<u>\$346,646</u>	<u>\$2,269,799</u>	<u>\$1,015,208</u>	<u>\$113,056</u>
Liabilities					
Accounts Payable	\$5,831	\$272	\$113	\$34,043	\$1,933
Accrued Wages	17,282	0	7,651	0	2,509
Contracts Payable	0	0	37,489	0	0
Intergovernmental Payable	13,813	0	5,911	512	1,881
Interfund Payable	24,069	0	205	0	454
<i>Total Liabilities</i>	<u>60,995</u>	<u>272</u>	<u>51,369</u>	<u>34,555</u>	<u>6,777</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	341,148	0	0	292,162	0
<i>Total Deferred Inflows of Resources</i>	<u>341,148</u>	<u>0</u>	<u>0</u>	<u>292,162</u>	<u>0</u>
Fund Balances					
Nonspendable	13,053	21,842	9,762	0	1,173
Restricted	405,178	324,532	2,208,668	688,491	105,106
Committed	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>418,231</u>	<u>346,374</u>	<u>2,218,430</u>	<u>688,491</u>	<u>106,279</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$820,374</u>	<u>\$346,646</u>	<u>\$2,269,799</u>	<u>\$1,015,208</u>	<u>\$113,056</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
\$174,072	\$0	\$25,212	\$305,282	\$6,750	\$284,532	\$601,659	\$4,883,552
0	0	0	0	26	3,472	55	9,340
30,117	0	0	0	0	0	20,540	82,254
355	0	0	0	3,397	0	0	4,229
0	48,851	23,519	0	276,989	50,270	117	1,400,880
53	0	0	0	32	0	9,713	49,841
0	790,112	1,448,645	0	0	0	0	2,238,757
<u>\$204,597</u>	<u>\$838,963</u>	<u>\$1,497,376</u>	<u>\$305,282</u>	<u>\$287,194</u>	<u>\$338,274</u>	<u>\$632,084</u>	<u>\$8,668,853</u>
\$0	\$0	\$0	\$15,684	\$2,749	\$12,898	\$10,698	\$84,221
1,014	0	0	0	1,540	2,406	3,279	35,681
0	0	0	0	337,989	0	0	375,478
1,444	0	0	0	1,181	5,651	2,106	32,499
0	0	0	2,503	3,397	391	227	31,246
<u>2,458</u>	<u>0</u>	<u>0</u>	<u>18,187</u>	<u>346,856</u>	<u>21,346</u>	<u>16,310</u>	<u>559,125</u>
0	755,299	1,392,311	0	0	0	0	2,147,610
10,730	83,664	79,853	0	116,894	42,729	0	967,180
<u>10,730</u>	<u>838,963</u>	<u>1,472,164</u>	<u>0</u>	<u>116,894</u>	<u>42,729</u>	<u>0</u>	<u>3,114,790</u>
53	0	0	0	58	3,472	9,768	59,181
191,356	0	25,212	287,095	1,690	270,727	604,910	5,112,965
0	0	0	0	0	0	1,096	1,096
0	0	0	0	(178,304)	0	0	(178,304)
<u>191,409</u>	<u>0</u>	<u>25,212</u>	<u>287,095</u>	<u>(176,556)</u>	<u>274,199</u>	<u>615,774</u>	<u>4,994,938</u>
<u>\$204,597</u>	<u>\$838,963</u>	<u>\$1,497,376</u>	<u>\$305,282</u>	<u>\$287,194</u>	<u>\$338,274</u>	<u>\$632,084</u>	<u>\$8,668,853</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2017

	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	1,431,257	183,048	3,625	2,461,831	4,916
Interest	0	0	0	0	0
Licenses and Permits	0	0	175	0	240,417
Fines and Forfeitures	0	0	0	0	24,108
Charges for Services	293,204	0	1,099,402	0	11,404
Contributions and Donations	0	0	0	0	2,732
Other	2,579	0	21,416	121,266	155
<i>Total Revenues</i>	<u>1,727,040</u>	<u>183,048</u>	<u>1,124,618</u>	<u>2,583,097</u>	<u>283,732</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	838,512	0	0
Judicial	0	0	0	0	0
Public Safety	0	81,313	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	279,962
Human Services	1,800,242	0	0	4,404,151	0
Intergovernmental	0	0	0	0	0
<i>Total Expenditures</i>	<u>1,800,242</u>	<u>81,313</u>	<u>838,512</u>	<u>4,404,151</u>	<u>279,962</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(73,202)</u>	<u>101,735</u>	<u>286,106</u>	<u>(1,821,054)</u>	<u>3,770</u>
Other Financing Sources (Uses)					
Transfers In	20,712	0	0	2,370,613	0
Transfers Out	0	(48,156)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>20,712</u>	<u>(48,156)</u>	<u>0</u>	<u>2,370,613</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(52,490)	53,579	286,106	549,559	3,770
<i>Fund Balance Beginning of Year</i>	<u>470,721</u>	<u>292,795</u>	<u>1,932,324</u>	<u>138,932</u>	<u>102,509</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$418,231</u></u>	<u><u>\$346,374</u></u>	<u><u>\$2,218,430</u></u>	<u><u>\$688,491</u></u>	<u><u>\$106,279</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	\$763,443	\$1,384,744	\$0	\$0	\$0	\$0	\$2,148,187
609	98,755	48,471	141,204	379,457	419,244	50,872	5,223,289
0	0	0	0	28	0	0	28
0	0	0	0	0	111,305	0	351,897
0	0	0	0	0	0	205,034	229,142
174,733	0	0	0	15,623	0	250,021	1,844,387
0	0	0	0	0	0	1,487	4,219
4,540	0	0	0	88,546	24	756	239,282
179,882	862,198	1,433,215	141,204	483,654	530,573	508,170	10,040,431
143,527	0	0	0	3,673	0	0	985,712
0	0	0	0	0	0	413,255	413,255
0	0	0	164,047	0	593,149	4,764	843,273
0	0	0	0	479,573	0	0	479,573
0	0	0	0	0	0	0	279,962
0	0	1,409,050	0	0	0	45,638	7,659,081
0	862,198	0	0	296,283	0	0	1,158,481
143,527	862,198	1,409,050	164,047	779,529	593,149	463,657	11,819,337
36,355	0	24,165	(22,843)	(295,875)	(62,576)	44,513	(1,778,906)
0	0	0	0	66,044	26,362	0	2,483,731
0	0	0	0	(125,000)	0	0	(173,156)
0	0	0	0	(58,956)	26,362	0	2,310,575
36,355	0	24,165	(22,843)	(354,831)	(36,214)	44,513	531,669
155,054	0	1,047	309,938	178,275	310,413	571,261	4,463,269
\$191,409	\$0	\$25,212	\$287,095	(\$176,556)	\$274,199	\$615,774	\$4,994,938

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2017

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$218,457	\$41,953	\$767,367
Accounts Receivable	6	0	0
Interfund Receivable	0	0	433,228
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	183,491
Loans Receivable	0	0	1,542,645
<i>Total Assets</i>	<u>\$218,463</u>	<u>\$41,953</u>	<u>\$2,926,731</u>
Liabilities			
Accounts Payable	\$0	\$0	\$10,718
Accrued Wages	0	0	0
Contracts Payable	0	0	23,200
Intergovernmental Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>33,918</u>
Deferred Inflows of Resources			
Unavailable Revenue	0	0	0
Fund Balances			
Nonspendable	0	0	183,491
Restricted	0	0	0
Assigned	218,463	41,953	2,709,322
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances</i>	<u>218,463</u>	<u>41,953</u>	<u>2,892,813</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$218,463</u>	<u>\$41,953</u>	<u>\$2,926,731</u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$500,820	\$447,224	\$1,975,821
0	8,457	8,463
0	0	433,228
0	151,067	151,067
0	67,839	251,330
0	0	1,542,645
<u>\$500,820</u>	<u>\$674,587</u>	<u>\$4,362,554</u>
\$6,702	\$1,621	\$19,041
0	75	75
0	151,067	174,267
0	53	53
0	75,000	75,000
<u>6,702</u>	<u>227,816</u>	<u>268,436</u>
<u>0</u>	<u>151,067</u>	<u>151,067</u>
0	67,839	251,330
494,118	231,855	725,973
0	147,077	3,116,815
0	(151,067)	(151,067)
<u>494,118</u>	<u>295,704</u>	<u>3,943,051</u>
<u>\$500,820</u>	<u>\$674,587</u>	<u>\$4,362,554</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2017

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Revenues			
Intergovernmental	\$0	\$0	\$0
Rentals	0	0	5,725
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Other	677	0	137,192
<i>Total Revenues</i>	<u>677</u>	<u>0</u>	<u>142,917</u>
Expenditures			
Capital Outlay	0	74,214	463,133
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>74,214</u>	<u>463,133</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>677</u>	<u>(74,214)</u>	<u>(320,216)</u>
Other Financing Sources (Uses)			
Transfers In	0	44,500	266,322
Transfers Out	0	0	(80,074)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>44,500</u>	<u>186,248</u>
<i>Net Change in Fund Balance</i>	677	(29,714)	(133,968)
<i>Fund Balance Beginning of Year</i>	<u>217,786</u>	<u>71,667</u>	<u>3,026,781</u>
<i>Fund Balance End of Year</i>	<u><u>\$218,463</u></u>	<u><u>\$41,953</u></u>	<u><u>\$2,892,813</u></u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$0	\$2,546,950	\$2,546,950
0	3,111	8,836
0	156,149	156,149
0	23,080	23,080
71,686	444	209,999
<u>71,686</u>	<u>2,729,734</u>	<u>2,945,014</u>
459,401	2,824,128	3,820,876
89,473	0	89,473
51,726	0	51,726
<u>600,600</u>	<u>2,824,128</u>	<u>3,962,075</u>
<u>(528,914)</u>	<u>(94,394)</u>	<u>(1,017,061)</u>
250,000	55,000	615,822
0	0	(80,074)
<u>250,000</u>	<u>55,000</u>	<u>535,748</u>
(278,914)	(39,394)	(481,313)
773,032	335,098	4,424,364
<u>\$494,118</u>	<u>\$295,704</u>	<u>\$3,943,051</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 health insurance benefits to employees.

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

Workers' Compensation Fund – To account for revenues used to provide workers' compensation benefits to employees.

Tuscarawas County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2017

	Group Life Insurance	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$141,322	\$341,979	\$483,301
Interfund Receivable	0	7,382	7,382
Intergovernmental Receivable	0	5,627	5,627
Prepaid Items	0	358,556	358,556
<i>Total Assets</i>	<u>141,322</u>	<u>713,544</u>	<u>854,866</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	0	44	44
Accrued Wages	0	319	319
Intergovernmental Payable	0	24,605	24,605
Interfund Payable	0	13,027	13,027
Claims Payable	0	36,093	36,093
<i>Total Current Liabilities</i>	<u>0</u>	<u>74,088</u>	<u>74,088</u>
<i>Long-Term Liabilities (net of current portion):</i>			
Claims Payable	0	255,748	255,748
<i>Total Liabilities</i>	<u>0</u>	<u>329,836</u>	<u>329,836</u>
Net Position			
Unrestricted	<u>\$141,322</u>	<u>\$383,708</u>	<u>\$525,030</u>

Tuscarawas County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2017*

	Self Insurance	Group Life Insurance	Workers' Compensation	Total
Operating Revenues				
Charges for Services	\$0	\$0	\$355,462	\$355,462
Other	0	0	50,141	50,141
<i>Total Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>405,603</u>	<u>405,603</u>
Operating Expenses				
Personal Services	0	1,883	40,522	42,405
Contractual Services	0	13,705	361,131	374,836
Claims	0	0	839	839
Claims - Change in Workers' Compensation Estimate	0	0	(52,142)	(52,142)
Other	0	0	254	254
<i>Total Operating Expenses</i>	<u>0</u>	<u>15,588</u>	<u>350,604</u>	<u>366,192</u>
<i>Operating Income (Loss)</i>	0	(15,588)	54,999	39,411
Special Item - Transfer of Health Insurance Operations	(816,718)	0	0	(816,718)
<i>Change in Net Position</i>	(816,718)	(15,588)	54,999	(777,307)
<i>Net Position Beginning of Year</i>	<u>816,718</u>	<u>156,910</u>	<u>328,709</u>	<u>1,302,337</u>
<i>Net Position End of Year</i>	<u><u>\$0</u></u>	<u><u>\$141,322</u></u>	<u><u>\$383,708</u></u>	<u><u>\$525,030</u></u>

Tuscarawas County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2017

	Self Insurance	Group Life Insurance	Workers' Compensation	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Transactions with Other Funds	\$0	\$0	\$332,496	\$332,496
Cash Received from Transactions for Outside Organizations	0	0	35,733	35,733
Cash Payments to Employees for Services	0	(1,883)	(40,449)	(42,332)
Cash Payments for Goods and Services	0	(13,705)	(363,337)	(377,042)
Cash Payments for Claims	0	0	(26,201)	(26,201)
Other Operating Revenues	0	0	44,514	44,514
Other Operating Expenses	0	0	(254)	(254)
Transfer of Health Insurance Operations	(1,992,379)	0	0	(1,992,379)
<i>Net Decrease in Cash and Cash Equivalents</i>	(1,992,379)	(15,588)	(17,498)	(2,025,465)
<i>Cash and Cash Equivalents Beginning of Year</i>	1,992,379	156,910	359,477	2,508,766
<i>Cash and Cash Equivalents End of Year</i>	\$0	\$141,322	\$341,979	\$483,301
Reconciliation of Operating Income (Loss) to Net Cash Used in Operating Activities				
Operating Income (Loss)	\$0	(\$15,588)	\$54,999	\$39,411
Adjustments:				
Transfer of Health Insurance Operations	(1,992,379)	0	0	(1,992,379)
(Increase) Decrease in Assets:				
Interfund Receivable	0	0	(7,382)	(7,382)
Intergovernmental Receivable	0	0	1,495	1,495
Prepaid Items	0	0	5,146	5,146
Increase (Decrease) in Liabilities:				
Accounts Payable	0	0	(69)	(69)
Accrued Wages	0	0	109	109
Intergovernmental Payable	0	0	(10,361)	(10,361)
Interfund Payable	0	0	13,027	13,027
Claims Payable	0	0	(74,462)	(74,462)
<i>Net Cash Used in Operating Activities</i>	(1,992,379)	(\$15,588)	(\$17,498)	(\$2,025,465)

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>Ohio Housing Trust 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>Classified Tax Fund</i>
<i>Payroll Fund</i>	<i>Estate Tax Fund</i>
<i>Emergency Management Fund</i>	<i>Manufactured Home Tax Fund</i>
<i>Help Me Grow Fund</i>	<i>Cigarette Tax Fund</i>
<i>Local Emergency Planning Commission Fund</i>	<i>Undivided Income Tax - Real Property Fund</i>
<i>Hotel Lodging Tax Fund</i>	<i>Library Local Government Fund</i>
<i>Soil and Water Fund</i>	<i>Auction Clearing Fund</i>
<i>Regional Planning Fund</i>	<i>DD Employee Flexible Spending Fund</i>
<i>Foreclosure Proration Fund</i>	<i>Creative Options Fund</i>
<i>Ohio Elections Commission Fund</i>	<i>PERS Payable Fund</i>
<i>Tax Sale Fund</i>	<i>Court Agency Fund</i>
<i>Dress Down 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, 2017

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,202,949	\$7,202,949	\$0
Liabilities				
Intergovernmental Payable	\$0	\$7,202,949	\$7,202,949	\$0
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,157,322	\$8,157,322	\$0
Liabilities				
Intergovernmental Payable	\$0	\$8,157,322	\$8,157,322	\$0
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$60,778,490	\$60,778,490	\$0
Liabilities				
Intergovernmental Payable	\$0	\$60,778,490	\$60,778,490	\$0
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,164,499	\$87,661,980	\$86,914,635	\$3,911,844
Property Taxes Receivable	88,634,706	91,105,570	88,634,706	91,105,570
<i>Total Assets</i>	<u>\$91,799,205</u>	<u>\$178,767,550</u>	<u>\$175,549,341</u>	<u>\$95,017,414</u>
Liabilities				
Intergovernmental Payable	\$91,799,205	\$178,767,550	\$175,549,341	\$95,017,414
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$245	\$0	\$0	\$245
Property Taxes Receivable	1,312,071	1,312,071	1,312,071	1,312,071
<i>Total Assets</i>	<u>\$1,312,316</u>	<u>\$1,312,071</u>	<u>\$1,312,071</u>	<u>\$1,312,316</u>
Liabilities				
Intergovernmental Payable	\$1,312,316	\$1,312,071	\$1,312,071	\$1,312,316
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,162,643	\$4,045,176	\$3,783,715	\$1,424,104
Liabilities				
Intergovernmental Payable	\$5,702	\$3,327	\$5,702	\$3,327
Undistributed Monies	1,156,941	4,041,849	3,778,013	1,420,777
<i>Total Liabilities</i>	<u>\$1,162,643</u>	<u>\$4,045,176</u>	<u>\$3,783,715</u>	<u>\$1,424,104</u>
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$69,111	\$166,613	\$197,332	\$38,392
Liabilities				
Intergovernmental Payable	\$1,803	\$1,241	\$1,803	\$1,241
Undistributed Monies	67,308	165,372	195,529	37,151
<i>Total Liabilities</i>	<u>\$69,111</u>	<u>\$166,613</u>	<u>\$197,332</u>	<u>\$38,392</u>
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,374,445	\$4,398,109	\$4,434,890	\$4,337,664
Liabilities				
Intergovernmental Payable	\$36,507	\$23,068	\$36,507	\$23,068
Undistributed Monies	4,337,938	4,375,041	4,398,383	4,314,596
<i>Total Liabilities</i>	<u>\$4,374,445</u>	<u>\$4,398,109</u>	<u>\$4,434,890</u>	<u>\$4,337,664</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,116	\$96,563	\$28,124	\$98,555
Liabilities				
Undistributed Monies	\$30,116	\$96,563	\$28,124	\$98,555
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$986	\$12,676,468	\$12,676,450	\$1,004
Liabilities				
Undistributed Monies	\$986	\$12,676,468	\$12,676,450	\$1,004
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,158	\$109,383	\$107,269	\$22,272
Liabilities				
Undistributed Monies	\$20,158	\$109,383	\$107,269	\$22,272
HELP ME GROW				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,197	\$111,407	\$117,954	\$23,650
Liabilities				
Undistributed Monies	\$30,197	\$111,407	\$117,954	\$23,650
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$68,754	\$31,015	\$41,897	\$57,872
Liabilities				
Undistributed Monies	\$68,754	\$31,015	\$41,897	\$57,872
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$546,427	\$546,427	\$0
Liabilities				
Intergovernmental Payable	\$0	\$546,427	\$546,427	\$0
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$75,977	\$334,500	\$387,690	\$22,787
Liabilities				
Intergovernmental Payable	\$3,124	\$2,211	\$3,124	\$2,211
Undistributed Monies	72,853	332,289	384,566	20,576
<i>Total Liabilities</i>	\$75,977	\$334,500	\$387,690	\$22,787
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$46,204	\$88,544	\$95,907	\$38,841
Liabilities				
Intergovernmental Payable	\$1,070	\$735	\$1,070	\$735
Undistributed Monies	45,134	87,809	94,837	38,106
<i>Total Liabilities</i>	\$46,204	\$88,544	\$95,907	\$38,841

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017
FORECLOSURE PRORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$30,814	\$12,956	\$9,391	\$34,379
Liabilities				
Intergovernmental Payable	\$35	\$25	\$35	\$25
Undistributed Monies	30,779	12,931	9,356	34,354
<i>Total Liabilities</i>	<u>\$30,814</u>	<u>\$12,956</u>	<u>\$9,391</u>	<u>\$34,379</u>
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10	\$4,280	\$4,280	\$10
Liabilities				
Undistributed Monies	\$10	\$4,280	\$4,280	\$10
TAX SALE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,026	\$81,287	\$46,495	\$46,818
Liabilities				
Intergovernmental Payable	\$12,026	\$81,287	\$46,495	\$46,818
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,132	\$10,154	\$7,923	\$3,363
Liabilities				
Undistributed Monies	\$1,132	\$10,154	\$7,923	\$3,363
OHIO HOUSING TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$71,356	\$392,223	\$397,493	\$66,086
Cash and Cash Equivalents in Segregated Accounts	36,637	32,055	36,637	32,055
<i>Total Assets</i>	<u>\$107,993</u>	<u>\$424,278</u>	<u>\$434,130</u>	<u>\$98,141</u>
Liabilities				
Undistributed Monies	\$107,993	\$424,278	\$434,130	\$98,141
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,069,038	\$2,069,038	\$0
Liabilities				
Intergovernmental Payable	\$0	\$2,069,038	\$2,069,038	\$0
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,961	\$4,630	\$3,510	\$3,081
Liabilities				
Intergovernmental Payable	\$1,961	\$4,630	\$3,510	\$3,081
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	\$4,463	\$3,473	\$5,321	\$2,615
Liabilities				
Intergovernmental Payable	\$4,463	\$3,473	\$5,321	\$2,615

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$63,689	\$661,380	\$668,848	\$56,221
Liabilities				
Intergovernmental Payable	\$63,689	\$661,380	\$668,848	\$56,221
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$56	\$13,718	\$13,774	\$0
Liabilities				
Intergovernmental Payable	\$56	\$13,718	\$13,774	\$0
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$253	\$0	\$0	\$253
Liabilities				
Intergovernmental Payable	\$253	\$0	\$0	\$253
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,731,107	\$2,731,107	\$0
Liabilities				
Intergovernmental Payable	\$0	\$2,731,107	\$2,731,107	\$0
AUCTION CLEARING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,711	\$95,977	\$93,844	\$3,844
Liabilities				
Undistributed Monies	\$1,711	\$95,977	\$93,844	\$3,844
DD EMPLOYEE FLEXIBLE SPENDING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,048	\$26,460	\$26,419	\$4,089
Liabilities				
Undistributed Monies	\$4,048	\$26,460	\$26,419	\$4,089
CREATIVE OPTIONS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$11,831	\$40,522	\$39,421	\$12,932
Liabilities				
Undistributed Monies	\$11,831	\$40,522	\$39,421	\$12,932
PERS PAYABLE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$298,570	\$3,103,216	\$3,370,120	\$31,666
Liabilities				
Intergovernmental Payable	\$298,570	\$3,103,216	\$3,370,120	\$31,666
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$655,609	\$20,888,053	\$21,104,370	\$439,292
Liabilities				
Intergovernmental Payable	\$655,609	\$20,888,053	\$21,104,370	\$439,292

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2017

	Balance 12/31/2016	Additions	Deductions	Balance 12/31/2017
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$269,293	\$2,469,552	\$2,597,781	\$141,064
Liabilities				
Undistributed Monies	\$269,293	\$2,469,552	\$2,597,781	\$141,064
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,545,274	\$195,655,367	\$194,958,035	\$10,242,606
Cash and Cash Equivalents in Segregated Accounts	961,539	23,389,660	23,738,788	612,411
Property Taxes Receivable	89,946,777	92,417,641	89,946,777	92,417,641
<i>Total Assets</i>	<u>\$100,453,590</u>	<u>\$311,462,668</u>	<u>\$308,643,600</u>	<u>\$103,272,658</u>
Liabilities				
Intergovernmental Payable	\$94,196,408	\$286,351,318	\$283,607,424	\$96,940,302
Undistributed Monies	6,257,182	25,111,350	25,036,176	6,332,356
<i>Total Liabilities</i>	<u>\$100,453,590</u>	<u>\$311,462,668</u>	<u>\$308,643,600</u>	<u>\$103,272,658</u>

**Individual Fund Schedules of Revenues, Expenditures/Expenses and
Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual**

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,418,000	\$4,418,000	\$4,493,421	\$75,421
Sales Taxes	12,850,000	13,309,000	13,309,005	5
Intergovernmental	2,663,704	2,778,188	2,808,264	30,076
Interest	366,000	484,000	530,020	46,020
Licenses and Permits	6,350	6,350	7,224	874
Fines and Forfeitures	224,000	224,000	221,945	(2,055)
Rentals	84,500	84,500	86,442	1,942
Charges for Services	2,201,399	2,242,399	2,182,007	(60,392)
Contributions and Donations	3,500	10,410	9,950	(460)
Other	149,505	195,794	139,313	(56,481)
<i>Total Revenues</i>	<u>22,966,958</u>	<u>23,752,641</u>	<u>23,787,591</u>	<u>34,950</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	411,574	412,909	405,436	7,473
Contractual Services	13,587	12,117	11,792	325
Materials and Supplies	2,200	3,142	1,943	1,199
Capital Outlay	2,500	1,558	1,558	0
Other	8,771	10,773	10,301	472
Total Commissioners	<u>438,632</u>	<u>440,499</u>	<u>431,030</u>	<u>9,469</u>
Agricultural Security Area:				
Contractual Services	<u>150</u>	<u>150</u>	<u>0</u>	<u>150</u>
Human Resources:				
Personal Services	56,724	57,155	56,570	585
Contractual Services	3,317	3,317	3,078	239
Materials and Supplies	2,348	2,285	1,255	1,030
Other	500	554	554	0
Total Human Resources	<u>62,889</u>	<u>63,311</u>	<u>61,457</u>	<u>1,854</u>
Microfilming Services:				
Contractual Services	<u>6,176</u>	<u>7,147</u>	<u>6,890</u>	<u>257</u>
Auditor - General:				
Personal Services	305,100	305,100	256,619	48,481
Contractual Services	94,858	94,858	89,666	5,192
Materials and Supplies	9,006	9,006	4,420	4,586
Capital Outlay	2,464	2,464	720	1,744
Other	1,050	1,050	710	340
Total Auditor - General	<u>\$412,478</u>	<u>\$412,478</u>	<u>\$352,135</u>	<u>\$60,343</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Treasurer:				
Personal Services	\$194,860	\$194,860	\$189,789	\$5,071
Contractual Services	134,368	134,368	113,380	20,988
Materials and Supplies	6,198	6,198	6,130	68
Capital Outlay	2,109	2,109	772	1,337
Other	2,130	2,130	2,129	1
Total Treasurer	339,665	339,665	312,200	27,465
Prosecuting Attorney:				
Personal Services	881,333	893,452	892,773	679
Contractual Services	5,782	5,782	5,700	82
Materials and Supplies	1,383	1,383	1,325	58
Other	63,781	63,781	63,781	0
Total Prosecuting Attorney	952,279	964,398	963,579	819
Budget Commission:				
Contractual Services	175,000	175,000	145,442	29,558
Bureau of Inspection:				
Contractual Services	55,000	55,000	35,499	19,501
Data Processing Board:				
Personal Services	272,506	241,916	239,114	2,802
Contractual Services	23,002	53,592	51,603	1,989
Materials and Supplies	1,753	1,234	570	664
Capital Outlay	0	520	520	0
Total Data Processing Board	297,261	297,262	291,807	5,455
Board of Elections:				
Personal Services	754,368	761,587	699,736	61,851
Contractual Services	292,493	428,767	402,192	26,575
Materials and Supplies	26,414	26,414	18,568	7,846
Capital Outlay	400	13,730	13,330	400
Other	4,675	4,700	4,573	127
Total Board of Elections	1,078,350	1,235,198	1,138,399	96,799
Maintenance:				
Personal Services	206,816	206,816	187,443	19,373
Contractual Services	98,835	103,835	96,352	7,483
Materials and Supplies	172,301	172,301	156,409	15,892
Utilities	261,463	261,463	195,966	65,497
Capital Outlay	5,250	5,250	2,468	2,782
Other	800	800	467	333
Total Maintenance	\$745,465	\$750,465	\$639,105	\$111,360

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder:				
Personal Services	\$221,186	\$220,186	\$213,125	\$7,061
Materials and Supplies	2,134	3,134	3,055	79
Other	2,261	2,261	2,261	0
Total Recorder	225,581	225,581	218,441	7,140
Insurance Pensions and Taxes:				
Personal Services	0	1,389	1,389	0
Contractual Services	6,954	10,004	8,784	1,220
Other	40,000	23,669	194	23,475
Total Insurance Pensions and Taxes	46,954	35,062	10,367	24,695
Insurance Trust Fund:				
Personal Services	9,412	9,412	9,412	0
Contractual Services	462,083	477,841	449,263	28,578
Other	334	576	282	294
Total Insurance Trust Fund	471,829	487,829	458,957	28,872
IT Internal Service:				
Materials and Supplies	26,759	26,759	24,097	2,662
Unclaimed Monies:				
Other	80,000	80,000	30,252	49,748
Total General Government - Legislative and Executive	5,414,468	5,595,804	5,119,657	476,147
General Government - Judicial:				
Court of Appeals:				
Other	14,000	14,000	13,761	239
Common Pleas Court:				
Personal Services	1,103,593	1,105,693	1,093,114	12,579
Contractual Services	113,661	117,383	106,928	10,455
Materials and Supplies	26,471	24,927	22,242	2,685
Capital Outlay	0	774	774	0
Other	3,400	3,400	2,875	525
Total Common Pleas Court	1,247,125	1,252,177	1,225,933	26,244
Jury Commission:				
Personal Services	107	107	102	5
Contractual Services	4,200	4,200	4,200	0
Total Jury Commission	\$4,307	\$4,307	\$4,302	\$5

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court:				
Personal Services	\$1,023,994	\$1,023,994	\$1,012,174	\$11,820
Contractual Services	127,778	127,778	109,438	18,340
Materials and Supplies	12,067	12,067	11,326	741
Capital Outlay	6,639	6,639	6,233	406
Other	2,425	2,425	2,206	219
Total Juvenile Court	1,172,903	1,172,903	1,141,377	31,526
Probate Court:				
Personal Services	286,945	285,891	282,792	3,099
Contractual Services	22,800	24,800	24,445	355
Materials and Supplies	10,510	10,510	9,722	788
Capital Outlay	5,164	5,164	3,914	1,250
Other	2,480	1,534	1,380	154
Total Probate Court	327,899	327,899	322,253	5,646
Clerk of Courts:				
Personal Services	575,371	575,371	474,484	100,887
Contractual Services	10,214	10,214	10,214	0
Materials and Supplies	18,032	17,632	17,622	10
Capital Outlay	900	1,300	900	400
Other	1,500	1,500	880	620
Total Clerk of Courts	606,017	606,017	504,100	101,917
County Court:				
Personal Services	822,743	822,743	809,192	13,551
Contractual Services	44,410	40,410	38,584	1,826
Materials and Supplies	8,202	8,202	8,195	7
Utilities	15,367	15,367	15,367	0
Other	0	4,000	4,000	0
Total County Court	890,722	890,722	875,338	15,384
Indigent Defense Application:				
Contractual Services	3,500	3,529	3,529	0
Municipal Court:				
Personal Services	159,210	159,359	159,269	90
Contractual Services	21,500	31,500	24,467	7,033
Total Municipal Court	180,710	190,859	183,736	7,123
Total General Government - Judicial	\$4,447,183	\$4,462,413	\$4,274,329	\$188,084

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Coroner:				
Personal Services	\$128,360	\$131,860	\$131,155	\$705
Contractual Services	70,463	104,632	96,959	7,673
Materials and Supplies	2,597	2,197	1,737	460
Capital Outlay	2,500	639	639	0
Other	3,200	2,792	2,792	0
Total Coroner	<u>207,120</u>	<u>242,120</u>	<u>233,282</u>	<u>8,838</u>
Sheriff:				
Personal Services	2,705,679	2,747,025	2,694,903	52,122
Contractual Services	149,498	145,173	128,122	17,051
Materials and Supplies	38,614	38,614	33,737	4,877
Capital Outlay	7,200	41,300	40,718	582
Other	79,173	57,173	46,289	10,884
Total Sheriff	<u>2,980,164</u>	<u>3,029,285</u>	<u>2,943,769</u>	<u>85,516</u>
Emergency Management Agency:				
Personal Service	160,301	159,701	159,100	601
Contractual Services	7,532	7,682	6,168	1,514
Materials and Supplies	5,480	5,930	4,440	1,490
Capital Outlay	5,000	5,000	0	5,000
Other	435	435	435	0
Total Emergency Management Agency	<u>178,748</u>	<u>178,748</u>	<u>170,143</u>	<u>8,605</u>
K-9 Unit:				
Contractual Services	2,741	3,491	2,611	880
Materials and Supplies	1,000	250	250	0
Capital Outlay	0	8,000	7,911	89
Total K-9 Unit	<u>3,741</u>	<u>11,741</u>	<u>10,772</u>	<u>969</u>
Traffic Enforcement Grant:				
Personal Services	<u>14,492</u>	<u>14,492</u>	<u>13,994</u>	<u>498</u>
HIDTA Grant:				
Personal Services	<u>9,676</u>	<u>9,676</u>	<u>8,360</u>	<u>1,316</u>
Multi County Leads Task Force:				
Personal Service	10,000	15,000	13,934	1,066
Contractual Services	2,855	3,530	3,299	231
Materials and Supplies	2,000	2,000	1,200	800
Capital Outlay	6,000	25,500	21,129	4,371
Other	17,000	24,500	22,500	2,000
Total Multi County Leads Task Force	<u>\$37,855</u>	<u>\$70,530</u>	<u>\$62,062</u>	<u>\$8,468</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Sheriff Gasoline Internal Service:				
Materials and Supplies	\$142,312	\$142,312	\$115,452	\$26,860
Other	200	200	72	128
Total Sheriff Gasoline Internal Service	142,512	142,512	115,524	26,988
Total Public Safety	3,574,308	3,699,104	3,557,906	141,198
Public Works:				
Litter Grant:				
Personal Services	93,382	93,307	91,711	1,596
Contractual Services	2,960	3,300	1,774	1,526
Materials and Supplies	1,459	1,459	125	1,334
Total Public Works	97,801	98,066	93,610	4,456
Health:				
Humane Society:				
Personal Services	6,551	6,551	6,545	6
TB Hospitals:				
Contractual Services	6,172	16,414	16,414	0
Materials and Supplies	2,742	5,242	5,242	0
Total TB Hospitals	8,914	21,656	21,656	0
Vital Statistics:				
Contractual Services	1,500	1,704	1,704	0
Other Health:				
Contractual Services	178,155	178,155	178,154	1
Total Health	195,120	208,066	208,059	7
Human Services:				
Child Welfare:				
Personal Services	2,500	0	0	0
Soldiers Relief:				
Personal Services	198,523	198,523	141,095	57,428
Contractual Services	32,157	32,157	6,122	26,035
Materials and Supplies	21,580	21,580	9,589	11,991
Capital Outlay	86,890	86,890	68,010	18,880
Other	174,945	165,774	91,491	74,283
Total Soldiers Relief	\$514,095	\$504,924	\$316,307	\$188,617

(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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Veteran Services:				
Personal Services	\$255,450	\$264,621	\$256,858	\$7,763
Contractual Services	211,303	211,303	95,176	116,127
Materials and Supplies	20,248	20,248	9,842	10,406
Capital Outlay	279,690	279,690	248,119	31,571
Other	6,000	6,000	630	5,370
Total Veteran Services	772,691	781,862	610,625	171,237
Total Human Services	1,289,286	1,286,786	926,932	359,854
Conservation and Recreation:				
Agriculture Society:				
Other	423,103	423,114	423,114	0
Intergovernmental:				
Grants:				
Contractual Services	1,058,012	1,058,012	1,055,485	2,527
Other	61,000	61,000	61,000	0
Total Intergovernmental	1,119,012	1,119,012	1,116,485	2,527
Total Expenditures	16,560,281	16,892,365	15,720,092	1,172,273
Excess of Revenues Over Expenditures	6,406,677	6,860,276	8,067,499	1,207,223
Other Financing Sources (Uses)				
Sale of Capital Assets	4,000	4,000	3,429	(571)
Transfers In	358,836	358,836	333,000	(25,836)
Transfers Out	(8,155,274)	(9,010,971)	(9,010,085)	886
Total Other Financing Sources (Uses)	(7,792,438)	(8,648,135)	(8,673,656)	(25,521)
Net Change in Fund Balance	(1,385,761)	(1,787,859)	(606,157)	1,181,702
Fund Balance Beginning of Year	8,165,571	8,165,571	8,165,571	0
Prior Year Encumbrances Appropriated	925,871	925,871	925,871	0
Fund Balance End of Year	\$7,705,681	\$7,303,583	\$8,485,285	\$1,181,702

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Property Taxes	\$4,744,315	\$4,744,315	\$4,823,822	\$79,507
Intergovernmental	2,247,412	2,671,162	2,477,918	(193,244)
Rentals	0	103,130	103,130	0
Other	144,739	941,006	1,044,582	103,576
<i>Total Revenues</i>	<u>7,136,466</u>	<u>8,459,613</u>	<u>8,449,452</u>	<u>(10,161)</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	5,562,245	5,695,245	5,561,173	134,072
Contractual Services	3,273,497	3,365,497	2,758,738	606,759
Materials and Supplies	147,891	147,891	102,689	45,202
Capital Outlay	94,482	94,482	65,536	28,946
Other	57,048	57,048	39,315	17,733
<i>Total Expenditures</i>	<u>9,135,163</u>	<u>9,360,163</u>	<u>8,527,451</u>	<u>832,712</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,998,697)</u>	<u>(900,550)</u>	<u>(77,999)</u>	<u>822,551</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	252,939	252,939	0
Transfers Out	(51,349)	(75,292)	(44,500)	30,792
<i>Total Other Financing Sources (Uses)</i>	<u>(51,349)</u>	<u>177,647</u>	<u>208,439</u>	<u>30,792</u>
<i>Net Change in Fund Balance</i>	(2,050,046)	(722,903)	130,440	853,343
<i>Fund Balance Beginning of Year</i>	10,797,987	10,797,987	10,797,987	0
Prior Year Encumbrances Appropriated	311,572	311,572	311,572	0
<i>Fund Balance End of Year</i>	<u>\$9,059,513</u>	<u>\$10,386,656</u>	<u>\$11,239,999</u>	<u>\$853,343</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$7,239,195	\$7,239,195	\$7,358,642	\$119,447
Other	16,002	16,002	15,086	(916)
<i>Total Revenues</i>	<u>7,255,197</u>	<u>7,255,197</u>	<u>7,373,728</u>	<u>118,531</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,191,299	4,236,795	4,235,665	1,130
Contractual Services	721,601	642,373	642,363	10
Materials and Supplies	94,944	65,933	65,928	5
Capital Outlay	145,154	119,714	119,714	0
Other	77,379	82,357	82,356	1
Total Public Assistance	<u>5,230,377</u>	<u>5,147,172</u>	<u>5,146,026</u>	<u>1,146</u>
Social Services:				
Personal Services	1,092,557	1,014,751	1,013,881	870
Contractual Services	1,405,559	1,552,543	1,552,532	11
Other	20,000	34,027	34,027	0
Total Social Services	<u>2,518,116</u>	<u>2,601,321</u>	<u>2,600,440</u>	<u>881</u>
<i>Total Expenditures</i>	<u>7,748,493</u>	<u>7,748,493</u>	<u>7,746,466</u>	<u>2,027</u>
<i>Excess of Revenues Under Expenditures</i>	(493,296)	(493,296)	(372,738)	120,558
Other Financing Sources				
Transfers In	466,851	466,851	191,789	(275,062)
<i>Net Change in Fund Balance</i>	(26,445)	(26,445)	(180,949)	(154,504)
<i>Fund Deficit Beginning of Year</i>	(1,401)	(1,401)	(1,401)	0
Prior Year Encumbrances Appropriated	27,851	27,851	27,851	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$5</u>	<u>\$5</u>	<u>(\$154,499)</u>	<u>(\$154,504)</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$5,150,000	\$5,150,000	\$5,287,227	\$137,227
Interest	2,000	2,000	22,726	20,726
Fines and Forfeitures	50,000	75,000	53,187	(21,813)
Charges for Services	163,292	228,292	227,579	(713)
Other	81,000	201,000	204,821	3,821
<i>Total Revenues</i>	<u>5,446,292</u>	<u>5,656,292</u>	<u>5,795,540</u>	<u>139,248</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	344,517	350,517	345,431	5,086
Materials and Supplies	6,029	6,529	3,031	3,498
Capital Outlay	36,500	51,000	50,324	676
Total Engineer - Administration	<u>387,046</u>	<u>408,046</u>	<u>398,786</u>	<u>9,260</u>
Engineer - Roads:				
Personal Services	1,614,000	1,577,550	1,466,155	111,395
Contractual Services	756,134	2,029,425	1,566,125	463,300
Materials and Supplies	2,066,234	2,010,866	1,855,132	155,734
Capital Outlay	305,417	500,417	482,554	17,863
Other	6,000	6,000	5,818	182
Total Engineer - Roads	<u>4,747,785</u>	<u>6,124,258</u>	<u>5,375,784</u>	<u>748,474</u>
Engineer - Bridges:				
Personal Services	18,000	18,000	17,582	418
Contractual Services	255,390	270,758	175,016	95,742
Materials and Supplies	231,172	311,172	275,329	35,843
Capital Outlay	150,000	550,000	281,517	268,483
Total Engineer - Bridges	<u>654,562</u>	<u>1,149,930</u>	<u>749,444</u>	<u>400,486</u>
<i>Total Expenditures</i>	<u>5,789,393</u>	<u>7,682,234</u>	<u>6,524,014</u>	<u>1,158,220</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(343,101)</u>	<u>(2,025,942)</u>	<u>(728,474)</u>	<u>1,297,468</u>
Other Financing Sources				
Sale of Capital Assets	31,462	31,462	31,462	0
Transfers In	0	226,841	226,841	0
<i>Total Other Financing Sources</i>	<u>31,462</u>	<u>258,303</u>	<u>258,303</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(311,639)</u>	<u>(1,767,639)</u>	<u>(470,171)</u>	<u>1,297,468</u>
<i>Fund Balance Beginning of Year</i>	1,582,863	1,582,863	1,582,863	0
Prior Year Encumbrances Appropriated	<u>398,702</u>	<u>398,702</u>	<u>398,702</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,669,926</u>	<u>\$213,926</u>	<u>\$1,511,394</u>	<u>\$1,297,468</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,247,100	\$2,250,600	\$2,184,604	(\$65,996)
OWDA Loans Issued	686,000	822,000	167,367	(654,633)
Sale of Capital Assets	0	0	9,615	9,615
Other	1,200,000	1,200,000	280,868	(919,132)
<i>Total Revenues</i>	4,133,100	4,272,600	2,642,454	(1,630,146)
Expenses				
Personal Services	764,484	766,559	752,748	13,811
Materials and Supplies	103,161	103,161	74,748	28,413
Contractual Services	964,507	991,506	917,632	73,874
Capital Outlay	2,306,922	2,683,266	2,626,758	56,508
Other	17,626	17,626	16,036	1,590
Debt Service:				
Principal Retirement	280,595	308,107	304,948	3,159
Interest and Fiscal Charges	119,046	117,560	113,482	4,078
<i>Total Expenses</i>	4,556,341	4,987,785	4,806,352	181,433
<i>Excess of Revenues Under Expenses</i>				
<i>Before Capital Contributions and Advances</i>	(423,241)	(715,185)	(2,163,898)	(1,448,713)
Capital Contributions	524,000	524,000	65,000	(459,000)
Advances Out	(36,168)	(36,168)	(36,168)	0
<i>Net Change in Fund Equity</i>	64,591	(227,353)	(2,135,066)	(1,907,713)
<i>Fund Equity Beginning of Year</i>	531,234	531,234	531,234	0
Prior Year Encumbrances Appropriated	251,435	251,435	251,435	0
<i>Fund Equity (Deficit) End of Year</i>	\$847,260	\$555,316	(\$1,352,397)	(\$1,907,713)

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,427,900	\$1,452,900	\$1,445,197	(\$7,703)
Other	0	0	3,086	3,086
<i>Total Revenues</i>	<u>1,427,900</u>	<u>1,452,900</u>	<u>1,448,283</u>	<u>(4,617)</u>
Expenses				
Personal Services	500,518	500,518	469,462	31,056
Materials and Supplies	114,903	114,903	98,234	16,669
Contractual Services	360,168	398,990	380,031	18,959
Capital Outlay	1,610,140	1,328,293	1,261,725	66,568
Other	3,354	3,354	864	2,490
Debt Service:				
Principal Retirement	218,344	218,345	217,545	800
Interest and Fiscal Charges	205,079	205,079	205,079	0
<i>Total Expenses</i>	<u>3,012,506</u>	<u>2,769,482</u>	<u>2,632,940</u>	<u>136,542</u>
<i>Excess of Revenues Under Expenses Before Capital Contributions and Advances</i>	(1,584,606)	(1,316,582)	(1,184,657)	131,925
Capital Contributions	169,609	251,056	168,284	(82,772)
Advances Out	(24,714)	(24,714)	(24,714)	0
<i>Net Change in Fund Equity</i>	(1,439,711)	(1,090,240)	(1,041,087)	49,153
<i>Fund Equity Beginning of Year</i>	541,928	541,928	541,928	0
Prior Year Encumbrances Appropriated	1,077,623	1,077,623	1,077,623	0
<i>Fund Equity End of Year</i>	<u>\$179,840</u>	<u>\$529,311</u>	<u>\$578,464</u>	<u>\$49,153</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,642,578	\$1,642,578	\$1,411,107	(\$231,471)
Charges for Services	321,990	321,990	295,427	(26,563)
Other	1,319	1,319	2,505	1,186
<i>Total Revenues</i>	<u>1,965,887</u>	<u>1,965,887</u>	<u>1,709,039</u>	<u>(256,848)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,543,936	1,551,268	1,490,238	61,030
Contractual Services	467,974	460,642	331,010	129,632
Materials and Supplies	42,969	42,969	28,586	14,383
Capital Outlay	6,951	6,951	5,033	1,918
Other	1,700	1,700	1,400	300
<i>Total Expenditures</i>	<u>2,063,530</u>	<u>2,063,530</u>	<u>1,856,267</u>	<u>207,263</u>
<i>Excess of Revenues Under Expenditures</i>	(97,643)	(97,643)	(147,228)	(49,585)
Other Financing Sources				
Transfers In	20,712	20,712	20,712	0
<i>Net Change in Fund Balance</i>	(76,931)	(76,931)	(126,516)	(49,585)
<i>Fund Balance Beginning of Year</i>	272,867	272,867	272,867	0
Prior Year Encumbrances Appropriated	76,452	76,452	76,452	0
<i>Fund Balance End of Year</i>	<u>\$272,388</u>	<u>\$272,388</u>	<u>\$222,803</u>	<u>(\$49,585)</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$173,468	\$173,812	\$173,812	\$0
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	46,679	73,579	66,445	7,134
Other	300	300	143	157
<i>Total Expenditures</i>	<u>46,979</u>	<u>73,879</u>	<u>66,588</u>	<u>7,291</u>
<i>Excess of Revenues Over Expenditures</i>	126,489	99,933	107,224	7,291
Other Financing Uses				
Transfers Out	<u>(48,156)</u>	<u>(48,156)</u>	<u>(48,156)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	78,333	51,777	59,068	7,291
<i>Fund Balance Beginning of Year</i>	251,631	251,631	251,631	0
Prior Year Encumbrances Appropriated	<u>3,679</u>	<u>3,679</u>	<u>3,679</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$333,643</u></u>	<u><u>\$307,087</u></u>	<u><u>\$314,378</u></u>	<u><u>\$7,291</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$3,625	\$3,625	\$0
Licenses and Permits	250	250	175	(75)
Charges for Services	1,041,500	1,098,637	1,099,281	644
Other	10,000	21,414	21,416	2
<i>Total Revenues</i>	<u>1,051,750</u>	<u>1,123,926</u>	<u>1,124,497</u>	<u>571</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	705,380	705,380	630,930	74,450
Contractual Services	433,638	470,688	376,088	94,600
Materials and Supplies	45,423	45,423	15,051	30,372
Capital Outlay	21,553	53,553	46,443	7,110
Other	2,750	2,750	250	2,500
<i>Total Expenditures</i>	<u>1,208,744</u>	<u>1,277,794</u>	<u>1,068,762</u>	<u>209,032</u>
<i>Net Change in Fund Balance</i>	(156,994)	(153,868)	55,735	209,603
<i>Fund Balance Beginning of Year</i>	1,829,732	1,829,732	1,829,732	0
Prior Year Encumbrances Appropriated	105,726	105,726	105,726	0
<i>Fund Balance End of Year</i>	<u><u>\$1,778,464</u></u>	<u><u>\$1,781,590</u></u>	<u><u>\$1,991,193</u></u>	<u><u>\$209,603</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$2,256,362	\$2,256,362	\$2,314,595	\$58,233
Contributions and Donations	20,000	20,000	0	(20,000)
Other	427,741	427,741	115,763	(311,978)
<i>Total Revenues</i>	<u>2,704,103</u>	<u>2,704,103</u>	<u>2,430,358</u>	<u>(273,745)</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	1,003,019	728,019	728,009	10
Contractual Services	3,423,367	4,114,817	4,102,630	12,187
Materials and Supplies	12,000	10,000	0	10,000
Capital Outlay	10,000	10,000	0	10,000
Other	10,000	9,761	9,761	0
<i>Total Expenditures</i>	<u>4,458,386</u>	<u>4,872,597</u>	<u>4,840,400</u>	<u>32,197</u>
<i>Excess of Revenues Under Expenditures</i>	(1,754,283)	(2,168,494)	(2,410,042)	(241,548)
Other Financing Sources				
Transfers In	1,748,294	2,104,962	2,370,613	265,651
<i>Net Change in Fund Balance</i>	(5,989)	(63,532)	(39,429)	24,103
<i>Fund Balance Beginning of Year</i>	417,517	417,517	417,517	0
Prior Year Encumbrances Appropriated	8,489	8,489	8,489	0
<i>Fund Balance End of Year</i>	<u><u>\$420,017</u></u>	<u><u>\$362,474</u></u>	<u><u>\$386,577</u></u>	<u><u>\$24,103</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$4,916	\$4,916	\$0
Licenses and Permits	213,300	221,400	240,417	19,017
Fines and Forfeitures	12,800	23,890	24,198	308
Charges for Services	14,000	14,000	11,360	(2,640)
Contributions and Donations	3,600	3,600	2,509	(1,091)
Other	100	184	155	(29)
<i>Total Revenues</i>	<u>243,800</u>	<u>267,990</u>	<u>283,555</u>	<u>15,565</u>
Expenditures				
Current:				
Health:				
Dog and Kennel:				
Personal Services	190,869	190,868	173,570	17,298
Contractual Services	31,269	31,161	24,076	7,085
Materials and Supplies	21,289	21,289	20,440	849
Capital Outlay	12,900	15,153	14,943	210
Other	34,509	34,509	33,411	1,098
<i>Total Dog and Kennel</i>	<u>290,836</u>	<u>292,980</u>	<u>266,440</u>	<u>26,540</u>
Dog Pound Donation:				
Contractual Services	7,770	7,770	7,770	0
Capital Outlay	30,000	30,000	26,929	3,071
<i>Total Dog Pound Donation</i>	<u>37,770</u>	<u>37,770</u>	<u>34,699</u>	<u>3,071</u>
<i>Total Expenditures</i>	<u>328,606</u>	<u>330,750</u>	<u>301,139</u>	<u>29,611</u>
<i>Net Change in Fund Balance</i>	(84,806)	(62,760)	(17,584)	45,176
<i>Fund Balance Beginning of Year</i>	97,176	97,176	97,176	0
Prior Year Encumbrances Appropriated	21,074	21,074	21,074	0
<i>Fund Balance End of Year</i>	<u><u>\$33,444</u></u>	<u><u>\$55,490</u></u>	<u><u>\$100,666</u></u>	<u><u>\$45,176</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Collection Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$0	\$0	\$609	\$609
Charges for Services	146,750	157,586	157,965	379
Other	0	300	1,921	1,621
<i>Total Revenues</i>	<u>146,750</u>	<u>157,886</u>	<u>160,495</u>	<u>2,609</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	88,690	88,690	87,728	962
Contractual Services	2,755	2,755	2,084	671
Materials and Supplies	1,800	1,800	0	1,800
Capital Outlay	1,200	1,200	0	1,200
Other	11,962	11,962	11,903	59
Total Delinquent Real Estate - Treasurer	<u>106,407</u>	<u>106,407</u>	<u>101,715</u>	<u>4,692</u>
Delinquent Real Estate - Prosecutor:				
Personal Services	52,177	52,512	51,886	626
Contractual Services	1,905	1,713	411	1,302
Total Delinquent Real Estate - Prosecutor	<u>54,082</u>	<u>54,225</u>	<u>52,297</u>	<u>1,928</u>
<i>Total Expenditures</i>	<u>160,489</u>	<u>160,632</u>	<u>154,012</u>	<u>6,620</u>
<i>Net Change in Fund Balance</i>	(13,739)	(2,746)	6,483	9,229
<i>Fund Balance Beginning of Year</i>	151,386	151,386	151,386	0
Prior Year Encumbrances Appropriated	<u>4,667</u>	<u>4,667</u>	<u>4,667</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$142,314</u>	<u>\$153,307</u>	<u>\$162,536</u>	<u>\$9,229</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Aging Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,301,950	\$1,346,215	\$1,384,744	\$38,529
Intergovernmental	87,000	87,000	48,471	(38,529)
<i>Total Revenues</i>	1,388,950	1,433,215	1,433,215	0
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,388,950	1,434,262	1,409,050	25,212
<i>Net Change in Fund Balance</i>	0	(1,047)	24,165	25,212
<i>Fund Balance Beginning of Year</i>	1,047	1,047	1,047	0
<i>Fund Balance End of Year</i>	<u>\$1,047</u>	<u>\$0</u>	<u>\$25,212</u>	<u>\$25,212</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$100,000	\$141,100	\$141,204	\$104
Expenditures				
Current:				
Public Safety:				
Mediation:				
Personal Services	31,485	31,540	11,125	20,415
Contractual Services	121,336	412,080	206,553	205,527
Materials and Supplies	6,015	16,015	14,915	1,100
Capital Outlay	0	3,000	2,435	565
<i>Total Expenditures</i>	<u>158,836</u>	<u>462,635</u>	<u>235,028</u>	<u>227,607</u>
<i>Net Change in Fund Balance</i>	(58,836)	(321,535)	(93,824)	227,711
<i>Fund Balance Beginning of Year</i>	262,699	262,699	262,699	0
Prior Year Encumbrances Appropriated	<u>58,836</u>	<u>58,836</u>	<u>58,836</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$262,699</u></u>	<u><u>\$0</u></u>	<u><u>\$227,711</u></u>	<u><u>\$227,711</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$344,000	\$484,000	\$223,653	(\$260,347)
Interest	0	0	28	28
Other	557,718	557,718	67,245	(490,473)
<i>Total Revenues</i>	<u>901,718</u>	<u>1,041,718</u>	<u>290,926</u>	<u>(750,792)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	3,500	3,821	3,673	148
Public Works:				
Community Development Program:				
Capital Outlay	598,143	598,143	373,715	224,428
Intergovernmental:				
Block Grant:				
Contractual Services	482,263	482,263	380,539	101,724
Other	1,000	679	176	503
Total Intergovernmental	483,263	482,942	380,715	102,227
<i>Total Expenditures</i>	<u>1,084,906</u>	<u>1,084,906</u>	<u>758,103</u>	<u>326,803</u>
<i>Net Change in Fund Balance</i>	(183,188)	(43,188)	(467,177)	(423,989)
<i>Fund Deficit Beginning of Year</i>	(379,736)	(379,736)	(379,736)	0
Prior Year Encumbrances Appropriated	423,259	423,259	423,259	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$139,665)</u>	<u>\$335</u>	<u>(\$423,654)</u>	<u>(\$423,989)</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$31,550	\$32,002	\$29,965	(\$2,037)
Charges for Services	13,100	13,100	15,123	2,023
Other	5,500	5,048	1,601	(3,447)
<i>Total Revenues</i>	<u>50,150</u>	<u>50,150</u>	<u>46,689</u>	<u>(3,461)</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	105,978	110,315	109,679	636
Contractual Services	2,125	1,825	811	1,014
Materials and Supplies	3,300	3,300	3,190	110
Capital Outlay	0	201	200	1
<i>Total Expenditures</i>	<u>111,403</u>	<u>115,641</u>	<u>113,880</u>	<u>1,761</u>
<i>Excess of Revenues Under Expenditures</i>	(61,253)	(65,491)	(67,191)	(1,700)
Other Financing Sources				
Transfers In	62,007	66,044	66,044	0
<i>Net Change in Fund Balance</i>	754	553	(1,147)	(1,700)
<i>Fund Deficit Beginning of Year</i>	(10)	(10)	(10)	0
Prior Year Encumbrances Appropriated	725	725	725	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1,469</u>	<u>\$1,268</u>	<u>(\$432)</u>	<u>(\$1,700)</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,500	\$2,500	\$2,200	(\$300)
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	2,500	2,500	2,300	200
<i>Net Change in Fund Balance</i>	0	0	(100)	(100)
<i>Fund Balance Beginning of Year</i>	100	100	100	0
<i>Fund Balance End of Year</i>	<u>\$100</u>	<u>\$100</u>	<u>\$0</u>	<u>(\$100)</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$160,204	\$161,354	\$161,377	\$23
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	143,497	146,460	143,146	3,314
Contractual Services	4,540	11,966	11,719	247
Materials and Supplies	12,167	5,678	5,654	24
<i>Total Expenditures</i>	160,204	164,104	160,519	3,585
<i>Net Change in Fund Balance</i>	0	(2,750)	858	3,608
<i>Fund Balance Beginning of Year</i>	9,132	9,132	9,132	0
<i>Fund Balance End of Year</i>	\$9,132	\$6,382	\$9,990	\$3,608

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$138,481	\$161,278	\$162,019	\$741
Other	500	500	0	(500)
<i>Total Revenues</i>	<u>138,981</u>	<u>161,778</u>	<u>162,019</u>	<u>241</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	124,442	125,942	113,145	12,797
Contractual Services	106,793	111,201	80,605	30,596
Materials and Supplies	9,349	9,349	6,886	2,463
Capital Outlay	3,200	3,200	2,400	800
<i>Total Expenditures</i>	<u>243,784</u>	<u>249,692</u>	<u>203,036</u>	<u>46,656</u>
<i>Net Change in Fund Balance</i>	(104,803)	(87,914)	(41,017)	46,897
<i>Fund Balance Beginning of Year</i>	95,309	95,309	95,309	0
Prior Year Encumbrances Appropriated	<u>29,654</u>	<u>29,654</u>	<u>29,654</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$20,160</u></u>	<u><u>\$37,049</u></u>	<u><u>\$83,946</u></u>	<u><u>\$46,897</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Concealed Handgun License Fund
For the Year Ended December 31, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$145,000	\$145,000	\$111,305	(\$33,695)
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Personal Services	86,000	86,000	86,000	0
Contractual Services	66,522	66,522	51,641	14,881
Materials and Supplies	5,407	5,407	4,025	1,382
Capital Outlay	0	6,000	6,000	0
Other	200	200	96	104
<i>Total Expenditures</i>	<u>158,129</u>	<u>164,129</u>	<u>147,762</u>	<u>16,367</u>
<i>Net Change in Fund Balance</i>	(13,129)	(19,129)	(36,457)	(17,328)
<i>Fund Balance Beginning of Year</i>	136,177	136,177	136,177	0
Prior Year Encumbrances Appropriated	<u>12,929</u>	<u>12,929</u>	<u>12,929</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$135,977</u></u>	<u><u>\$129,977</u></u>	<u><u>\$112,649</u></u>	<u><u>(\$17,328)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Assistance Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$92,333	\$92,333	\$81,240	(\$11,093)
Expenditures				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	115,156	115,184	105,447	9,737
Contractual Services	4,455	4,427	4,323	104
Materials and Supplies	500	500	500	0
<i>Total Expenditures</i>	120,111	120,111	110,270	9,841
<i>Excess of Revenues Under Expenditures</i>	(27,778)	(27,778)	(29,030)	(1,252)
Other Financing Sources				
Transfers In	27,360	27,360	26,362	(998)
<i>Net Change in Fund Balance</i>	(418)	(418)	(2,668)	(2,250)
<i>Fund Balance Beginning of Year</i>	16,617	16,617	16,617	0
Prior Year Encumbrances Appropriated	319	319	319	0
<i>Fund Balance End of Year</i>	\$16,518	\$16,518	\$14,268	(\$2,250)

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$51	\$51
Other	0	0	24	24
<i>Total Revenues</i>	0	0	75	75
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	75	75
<i>Fund Balance Beginning of Year</i>	1,272	1,272	1,272	0
<i>Fund Balance End of Year</i>	<u>\$1,272</u>	<u>\$1,272</u>	<u>\$1,347</u>	<u>\$75</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, 2017*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$13,200	\$13,200	\$13,200	\$0
Expenditures				
Current:				
Public Safety:				
Sheriff:				
Personal Services	12,190	13,178	12,313	865
Other	300	300	0	300
<i>Total Expenditures</i>	<u>12,490</u>	<u>13,478</u>	<u>12,313</u>	<u>1,165</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	710	(278)	887	1,165
Other Financing Uses				
Transfers Out	(6,400)	(6,400)	(1,500)	4,900
<i>Net Change in Fund Balance</i>	(5,690)	(6,678)	(613)	6,065
<i>Fund Balance Beginning of Year</i>	5,988	5,988	5,988	0
Prior Year Encumbrances Appropriated	690	690	690	0
<i>Fund Balance End of Year</i>	<u>\$988</u>	<u>\$0</u>	<u>\$6,065</u>	<u>\$6,065</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,560	\$1,560	\$1,752	\$192
Fines and Forfeitures	7,000	9,765	9,749	(16)
Charges for Services	60	60	0	(60)
Other	370	370	148	(222)
<i>Total Revenues</i>	8,990	11,755	11,649	(106)
Expenditures				
Current:				
General Government:				
Judicial:				
Indigent Drivers:				
Contractual Services	10,765	10,765	9,265	1,500
<i>Net Change in Fund Balance</i>	(1,775)	990	2,384	1,394
<i>Fund Balance Beginning of Year</i>	4,204	4,204	4,204	0
Prior Year Encumbrances Appropriated	2	2	2	0
<i>Fund Balance End of Year</i>	<u>\$2,431</u>	<u>\$5,196</u>	<u>\$6,590</u>	<u>\$1,394</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$13,000	\$13,000	\$12,583	(\$417)
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	1,455	1,955	1,590	365
Contractual Services	12,332	26,707	25,689	1,018
Capital Outlay	0	2,470	2,432	38
Other	500	500	45	455
<i>Total Expenditures</i>	14,287	31,632	29,756	1,876
<i>Net Change in Fund Balance</i>	(1,287)	(18,632)	(17,173)	1,459
<i>Fund Balance Beginning of Year</i>	32,660	32,660	32,660	0
Prior Year Encumbrances Appropriated	2,987	2,987	2,987	0
<i>Fund Balance End of Year</i>	\$34,360	\$17,015	\$18,474	\$1,459

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$20,000	\$21,639	\$21,353	(\$286)
Expenditures				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	11,915	13,715	12,345	1,370
Capital Outlay	10,412	8,612	8,612	0
<i>Total Expenditures</i>	22,327	22,327	20,957	1,370
<i>Net Change in Fund Balance</i>	(2,327)	(688)	396	1,084
<i>Fund Balance Beginning of Year</i>	24,743	24,743	24,743	0
Prior Year Encumbrances Appropriated	412	412	412	0
<i>Fund Balance End of Year</i>	\$22,828	\$24,467	\$25,551	\$1,084

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$200	\$200	\$185	(\$15)
Expenditures				
Current:				
Public Safety:				
Enforcement and Education:				
Materials and Supplies	0	900	842	58
<i>Net Change in Fund Balance</i>	200	(700)	(657)	43
<i>Fund Balance Beginning of Year</i>	2,092	2,092	2,092	0
<i>Fund Balance End of Year</i>	<u>\$2,292</u>	<u>\$1,392</u>	<u>\$1,435</u>	<u>\$43</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, 2017

	<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	\$22,000	\$22,000	\$20,060	(\$1,940)
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Contractual Services	11,500	11,500	10,404	1,096
Other	10,500	10,500	9,656	844
<i>Total Expenditures</i>	<u>22,000</u>	<u>22,000</u>	<u>20,060</u>	<u>1,940</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>\$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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$160	\$160
Charges for Services	40,000	44,607	44,607	0
<i>Total Revenues</i>	<u>40,000</u>	<u>44,607</u>	<u>44,767</u>	<u>160</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	43,017	44,517	41,852	2,665
Contractual Services	1,500	0	0	0
Capital Outlay	5,395	5,395	0	5,395
<i>Total Expenditures</i>	<u>49,912</u>	<u>49,912</u>	<u>41,852</u>	<u>8,060</u>
<i>Net Change in Fund Balance</i>	(9,912)	(5,305)	2,915	8,220
<i>Fund Balance Beginning of Year</i>	9,911	9,911	9,911	0
Prior Year Encumbrances Appropriated	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$4,607</u></u>	<u><u>\$12,827</u></u>	<u><u>\$8,220</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$3,500	\$3,500	\$3,016	(\$484)
Charges for Services	78,000	91,312	91,607	295
<i>Total Revenues</i>	81,500	94,812	94,623	(189)
Expenditures				
Current:				
General Government:				
Judicial:				
County Court Special Projects:				
Contractual Services	80,723	80,723	73,309	7,414
Materials and Supplies	16,953	16,953	15,826	1,127
Capital Outlay	7,000	7,000	4,716	2,284
Other	25,761	25,761	24,192	1,569
<i>Total Expenditures</i>	130,437	130,437	118,043	12,394
<i>Net Change in Fund Balance</i>	(48,937)	(35,625)	(23,420)	12,205
<i>Fund Balance Beginning of Year</i>	162,518	162,518	162,518	0
Prior Year Encumbrances Appropriated	38,937	38,937	38,937	0
<i>Fund Balance End of Year</i>	\$152,518	\$165,830	\$178,035	\$12,205

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$324	\$324
Fines and Forfeitures	72,000	72,000	76,281	4,281
<i>Total Revenues</i>	<u>72,000</u>	<u>72,000</u>	<u>76,605</u>	<u>4,605</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	111,542	115,542	99,713	15,829
Contractual Services	161	161	61	100
Materials and Supplies	978	1,478	1,238	240
Capital Outlay	4,400	4,400	3,960	440
<i>Total Expenditures</i>	<u>117,081</u>	<u>121,581</u>	<u>104,972</u>	<u>16,609</u>
<i>Net Change in Fund Balance</i>	(45,081)	(49,581)	(28,367)	21,214
<i>Fund Balance Beginning of Year</i>	92,881	92,881	92,881	0
Prior Year Encumbrances Appropriated	600	600	600	0
<i>Fund Balance End of Year</i>	<u>\$48,400</u>	<u>\$43,900</u>	<u>\$65,114</u>	<u>\$21,214</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$44,000	\$44,000	\$43,808	(\$192)
Other	0	0	21	21
<i>Total Revenues</i>	44,000	44,000	43,829	(171)
Expenditures				
Current:				
General Government:				
Judicial:				
Common Pleas Special Projects:				
Personal Services	7,010	7,862	7,832	30
Contractual Services	36,461	36,793	27,114	9,679
Materials and Supplies	600	600	600	0
Capital Outlay	24,637	27,356	6,862	20,494
<i>Total Expenditures</i>	68,708	72,611	42,408	30,203
<i>Net Change in Fund Balance</i>	(24,708)	(28,611)	1,421	30,032
<i>Fund Balance Beginning of Year</i>	10,015	10,015	10,015	0
Prior Year Encumbrances Appropriated	7,647	7,647	7,647	0
<i>Fund Balance (Deficit) End of Year</i>	(\$7,046)	(\$10,949)	\$19,083	\$30,032

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, 2017

	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, 2017*

	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, 2017

	<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	\$650	\$1,418	\$1,487	\$69
Expenditures				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	49	49	0	49
Materials and Supplies	718	1,422	622	800
<i>Total Expenditures</i>	767	1,471	622	849
<i>Net Change in Fund Balance</i>	(117)	(53)	865	918
<i>Fund Balance Beginning of Year</i>	48	48	48	0
Prior Year Encumbrances Appropriated	70	70	70	0
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$65</u>	<u>\$983</u>	<u>\$918</u>

Tuscarawas County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Help America Vote Act Grant Fund
 For the Year Ended December 31, 2017*

	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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$3,500	\$3,500	\$3,378	(\$122)
Expenditures				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Contractual Services	3,500	3,500	3,500	0
<i>Net Change in Fund Balance</i>	0	0	(122)	(122)
<i>Fund Balance Beginning of Year</i>	4,332	4,332	4,332	0
<i>Fund Balance End of Year</i>	<u>\$4,332</u>	<u>\$4,332</u>	<u>\$4,210</u>	<u>(\$122)</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$150	\$150	\$160	\$10
Expenditures				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Contractual Services	150	150	0	150
<i>Net Change in Fund Balance</i>	0	0	160	160
<i>Fund Balance Beginning of Year</i>	150	150	150	0
<i>Fund Balance End of Year</i>	<u>\$150</u>	<u>\$150</u>	<u>\$310</u>	<u>\$160</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resource Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$271	\$271
Fines and Forfeitures	110,000	119,429	118,046	(1,383)
Charges for Services	13,475	13,475	15,133	1,658
Other	100	100	589	489
<i>Total Revenues</i>	<u>123,575</u>	<u>133,004</u>	<u>134,039</u>	<u>1,035</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Law Library Resources:				
Personal Services	62,699	62,799	61,530	1,269
Contractual Services	65,073	65,073	51,744	13,329
Capital Outlay	30,423	30,323	23,413	6,910
Other	200	200	0	200
<i>Total Expenditures</i>	<u>158,395</u>	<u>158,395</u>	<u>136,687</u>	<u>21,708</u>
<i>Net Change in Fund Balance</i>	(34,820)	(25,391)	(2,648)	22,743
<i>Fund Balance Beginning of Year</i>	139,779	139,779	139,779	0
Prior Year Encumbrances Appropriated	7,646	7,646	7,646	0
<i>Fund Balance End of Year</i>	<u>\$112,605</u>	<u>\$122,034</u>	<u>\$144,777</u>	<u>\$22,743</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Public Safety:				
Department of Justice:				
Capital Outlay	0	4,300	4,222	78
<i>Net Change in Fund Balance</i>	0	(4,300)	(4,222)	78
<i>Fund Balance Beginning of Year</i>	16,471	16,471	16,471	0
<i>Fund Balance End of Year</i>	<u>\$16,471</u>	<u>\$12,171</u>	<u>\$12,249</u>	<u>\$78</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Targeted Community Alternative to Prison Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$74,897	\$44,938	(\$29,959)
Expenditures				
Current:				
General Government:				
Judicial:				
Targeted Community Alternative to Prison:				
Contractual Services	0	44,938	0	44,938
<i>Net Change in Fund Balance</i>	0	29,959	44,938	14,979
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$29,959</u>	<u>\$44,938</u>	<u>\$14,979</u>

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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$4,897	\$4,897	\$0
Other	12,000	19,393	19,399	6
<i>Total Revenues</i>	<u>12,000</u>	<u>24,290</u>	<u>24,296</u>	<u>6</u>
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	1,385,017	1,378,675	1,289,022	89,653
Contractual Services	238,546	244,888	240,396	4,492
Materials and Supplies	8,820	8,820	6,997	1,823
Other	800	800	0	800
<i>Total Expenditures</i>	<u>1,633,183</u>	<u>1,633,183</u>	<u>1,536,415</u>	<u>96,768</u>
<i>Excess of Revenues Under Expenditures</i>	(1,621,183)	(1,608,893)	(1,512,119)	96,774
Other Financing Sources				
Transfers In	1,517,090	1,517,090	1,517,090	0
<i>Net Change in Fund Balance</i>	(104,093)	(91,803)	4,971	96,774
<i>Fund Balance Beginning of Year</i>	96,406	96,406	96,406	0
Prior Year Encumbrances Appropriated	7,688	7,688	7,688	0
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$12,291</u></u>	<u><u>\$109,065</u></u>	<u><u>\$96,774</u></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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$130,000	\$130,000	\$142,994	\$12,994
Fines and Forfeitures	700	700	4,152	3,452
Charges for Services	41,000	41,000	35,358	(5,642)
Other	6,950	21,950	10,615	(11,335)
<i>Total Revenues</i>	<u>178,650</u>	<u>193,650</u>	<u>193,119</u>	<u>(531)</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,975,586	2,908,583	2,744,339	164,244
Contractual Services	113,148	172,661	145,380	27,281
Materials and Supplies	186,700	184,900	178,064	6,836
Utilities	292,000	282,000	239,985	42,015
Capital Outlay	0	19,290	19,140	150
<i>Total Expenditures</i>	<u>3,567,434</u>	<u>3,567,434</u>	<u>3,326,908</u>	<u>240,526</u>
<i>Excess of Revenues Under Expenditures</i>	(3,388,784)	(3,373,784)	(3,133,789)	239,995
Other Financing Sources				
Transfers In	3,264,709	3,264,709	3,264,709	0
<i>Net Change in Fund Balance</i>	(124,075)	(109,075)	130,920	239,995
<i>Fund Balance Beginning of Year</i>	58,720	58,720	58,720	0
Prior Year Encumbrances Appropriated	65,357	65,357	65,357	0
<i>Fund Balance End of Year</i>	<u>\$2</u>	<u>\$15,002</u>	<u>\$254,997</u>	<u>\$239,995</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$2,050	\$2,079	\$29
Charges for Services	805,000	808,673	808,673	0
<i>Total Revenues</i>	<u>805,000</u>	<u>810,723</u>	<u>810,752</u>	<u>29</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	407,475	407,475	351,467	56,008
Contractual Services	35,954	35,954	35,553	401
Materials and Supplies	10,440	10,440	10,440	0
Capital Outlay	2,309	2,309	309	2,000
Other	2,000	31,929	31,396	533
<i>Total Expenditures</i>	<u>458,178</u>	<u>488,107</u>	<u>429,165</u>	<u>58,942</u>
<i>Excess of Revenues Over Expenditures</i>	346,822	322,616	381,587	58,971
Other Financing Uses				
Transfers Out	(333,000)	(333,000)	(333,000)	0
<i>Net Change in Fund Balance</i>	13,822	(10,384)	48,587	58,971
<i>Fund Balance Beginning of Year</i>	935,384	935,384	935,384	0
Prior Year Encumbrances Appropriated	7,113	7,113	7,113	0
<i>Fund Balance End of Year</i>	<u><u>\$956,319</u></u>	<u><u>\$932,113</u></u>	<u><u>\$991,084</u></u>	<u><u>\$58,971</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$75,000	\$75,000	\$0	(\$75,000)
Expenditures				
Current:				
Public Works:				
Growth:				
Contractual Services	27,599	27,599	22,495	5,104
Other	0	7,500	7,494	6
<i>Total Expenditures</i>	<u>27,599</u>	<u>35,099</u>	<u>29,989</u>	<u>5,110</u>
<i>Net Change in Fund Balance</i>	47,401	39,901	(29,989)	(69,890)
<i>Fund Balance Beginning of Year</i>	1,618,453	1,618,453	1,618,453	0
Prior Year Encumbrances Appropriated	<u>22,349</u>	<u>22,349</u>	<u>22,349</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,688,203</u></u>	<u><u>\$1,680,703</u></u>	<u><u>\$1,610,813</u></u>	<u><u>(\$69,890)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Special Fund
For the Year Ended December 31, 2017

	<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	\$76,110	\$76,110	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Recorder:				
Contractual Services	70,579	70,979	69,505	1,474
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>73,579</u>	<u>73,979</u>	<u>69,505</u>	<u>4,474</u>
<i>Net Change in Fund Balance</i>	1,421	2,131	6,605	4,474
<i>Fund Balance Beginning of Year</i>	93,479	93,479	93,479	0
Prior Year Encumbrances Appropriated	<u>8,579</u>	<u>8,579</u>	<u>8,579</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$103,479</u></u>	<u><u>\$104,189</u></u>	<u><u>\$108,663</u></u>	<u><u>\$4,474</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$1,050	\$1,070	\$20
Charges for Services	32,000	32,000	26,739	(5,261)
<i>Total Revenues</i>	<u>32,000</u>	<u>33,050</u>	<u>27,809</u>	<u>(5,241)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Southern District Probation:				
Contractual Services	11,273	11,273	11,040	233
Materials and Supplies	6,418	6,418	6,418	0
Capital Outlay	3,000	3,000	2,414	586
Total Southern District Probation	<u>20,691</u>	<u>20,691</u>	<u>19,872</u>	<u>819</u>
Special Probation:				
Personal Services	375,968	375,968	371,512	4,456
Contractual Services	10,753	10,753	6,497	4,256
Materials and Supplies	7,500	7,500	5,214	2,286
Total Special Probation	<u>394,221</u>	<u>394,221</u>	<u>383,223</u>	<u>10,998</u>
Probation Services:				
Personal Services	3,000	3,000	763	2,237
Contractual Services	3,088	5,088	3,752	1,336
Materials and Supplies	8,846	8,846	2,491	6,355
Capital Outlay	6,000	4,000	134	3,866
Total Probation Services	<u>20,934</u>	<u>20,934</u>	<u>7,140</u>	<u>13,794</u>
<i>Total Expenditures</i>	<u>435,846</u>	<u>435,846</u>	<u>410,235</u>	<u>25,611</u>
<i>Excess of Revenues Under Expenditures</i>	(403,846)	(402,796)	(382,426)	20,370
Other Financing Sources				
Transfers In	378,179	378,179	378,179	0
<i>Net Change in Fund Balance</i>	(25,667)	(24,617)	(4,247)	20,370
<i>Fund Balance Beginning of Year</i>	92,314	92,314	92,314	0
Prior Year Encumbrances Appropriated	13,777	13,777	13,777	0
<i>Fund Balance End of Year</i>	<u>\$80,424</u>	<u>\$81,474</u>	<u>\$101,844</u>	<u>\$20,370</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$456,965	\$456,965	\$412,174	(\$44,791)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	724,339	724,339	714,113	10,226
Contractual Services	87,108	86,108	58,715	27,393
Materials and Supplies	12,298	13,298	13,228	70
Capital Outlay	9,000	9,000	7,040	1,960
Other	4,220	4,220	2,889	1,331
<i>Total Expenditures</i>	<u>836,965</u>	<u>836,965</u>	<u>795,985</u>	<u>40,980</u>
<i>Excess of Revenues Under Expenditures</i>	(380,000)	(380,000)	(383,811)	(3,811)
Other Financing Sources				
Transfers In	298,326	298,326	298,326	0
<i>Net Change in Fund Balance</i>	(81,674)	(81,674)	(85,485)	(3,811)
<i>Fund Balance Beginning of Year</i>	70,804	70,804	70,804	0
Prior Year Encumbrances Appropriated	15,090	15,090	15,090	0
<i>Fund Balance End of Year</i>	<u>\$4,220</u>	<u>\$4,220</u>	<u>\$409</u>	<u>(\$3,811)</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Debt Service:				
Principal Retirement	52,000	52,000	52,000	0
Interest and Fiscal Charges	28,074	28,074	28,074	0
<i>Total Expenditures</i>	80,074	80,074	80,074	0
<i>Excess of Revenues Under Expenditures</i>	(80,074)	(80,074)	(80,074)	0
Other Financing Sources				
Transfers In	80,074	80,074	80,074	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	1	1	1	0
<i>Fund Balance End of Year</i>	\$1	\$1	\$1	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$500	\$771	\$784	\$13
Expenditures				
Capital Outlay	1,000	1,000	0	1,000
<i>Net Change in Fund Balance</i>	(500)	(229)	784	1,013
<i>Fund Balance Beginning of Year</i>	217,673	217,673	217,673	0
<i>Fund Balance End of Year</i>	<u>\$217,173</u>	<u>\$217,444</u>	<u>\$218,457</u>	<u>\$1,013</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	36,500	80,050	74,214	5,836
<i>Excess of Revenues Under Expenditures</i>	(36,500)	(80,050)	(74,214)	5,836
Other Financing Sources				
Transfers In	44,500	44,500	44,500	0
<i>Net Change in Fund Balance</i>	8,000	(35,550)	(29,714)	5,836
<i>Fund Balance Beginning of Year</i>	71,667	71,667	71,667	0
<i>Fund Balance End of Year</i>	<u>\$79,667</u>	<u>\$36,117</u>	<u>\$41,953</u>	<u>\$5,836</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Rentals	\$6,000	\$6,000	\$6,200	\$200
Other	29,251	107,530	161,942	54,412
<i>Total Revenues</i>	35,251	113,530	168,142	54,612
Expenditures				
Capital Outlay	609,742	633,552	600,753	32,799
<i>Excess of Revenues Under Expenditures</i>	(574,491)	(520,022)	(432,611)	87,411
Other Financing Sources (Uses)				
Sale of Capital Assets	5,000	5,000	0	(5,000)
Advances In	60,882	60,882	60,882	0
Transfers In	266,322	266,322	266,322	0
Transfers Out	(80,074)	(80,074)	(80,074)	0
<i>Total Other Financing Sources (Uses)</i>	252,130	252,130	247,130	(5,000)
<i>Net Change in Fund Balance</i>	(322,361)	(267,892)	(185,481)	82,411
<i>Fund Balance Beginning of Year</i>	640,678	640,678	640,678	0
Prior Year Encumbrances Appropriated	266,515	266,515	266,515	0
<i>Fund Balance End of Year</i>	<u>\$584,832</u>	<u>\$639,301</u>	<u>\$721,712</u>	<u>\$82,411</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$28,000	\$28,000	\$71,686	\$43,686
Expenditures				
Capital Outlay	2,195,788	2,199,877	1,595,443	604,434
Debt Service:				
Principal Retirement	89,473	89,473	89,473	0
Interest and Fiscal Charges	51,682	51,732	51,726	6
<i>Total Expenditures</i>	<u>2,336,943</u>	<u>2,341,082</u>	<u>1,736,642</u>	<u>604,440</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,308,943)</u>	<u>(2,313,082)</u>	<u>(1,664,956)</u>	<u>648,126</u>
Other Financing Sources				
Bond Anticipation Notes Issued	1,328,000	1,328,000	0	(1,328,000)
Transfers In	250,000	250,000	250,000	0
<i>Total Other Financing Sources</i>	<u>1,578,000</u>	<u>1,578,000</u>	<u>250,000</u>	<u>(1,328,000)</u>
<i>Net Change in Fund Balance</i>	(730,943)	(735,082)	(1,414,956)	(679,874)
<i>Fund Balance Beginning of Year</i>	720,344	720,344	720,344	0
Prior Year Encumbrances Appropriated	52,688	52,688	52,688	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$42,089</u>	<u>\$37,950</u>	<u>(\$641,924)</u>	<u>(\$679,874)</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$2,490,282	\$2,490,282	\$0
Expenditures				
Capital Outlay	0	2,490,282	2,490,282	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
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$18,000	\$18,000	\$18,000	\$0
Expenditures				
Capital Outlay	21,868	23,868	16,663	7,205
<i>Net Change in Fund Balance</i>	(3,868)	(5,868)	1,337	7,205
<i>Fund Balance Beginning of Year</i>	27,907	27,907	27,907	0
Prior Year Encumbrances Appropriated	3,868	3,868	3,868	0
<i>Fund Balance End of Year</i>	<u>\$27,907</u>	<u>\$25,907</u>	<u>\$33,112</u>	<u>\$7,205</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$157,000	\$164,214	\$156,988	(\$7,226)
Expenditures				
Capital Outlay	121,532	135,957	130,137	5,820
<i>Net Change in Fund Balance</i>	35,468	28,257	26,851	(1,406)
<i>Fund Balance Beginning of Year</i>	178,539	178,539	178,539	0
Prior Year Encumbrances Appropriated	12,032	12,032	12,032	0
<i>Fund Balance End of Year</i>	<u>\$226,039</u>	<u>\$218,828</u>	<u>\$217,422</u>	<u>(\$1,406)</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, 2017

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$2,250	\$5,080	\$5,080	\$0
Expenditures				
Capital Outlay	2,250	4,350	3,809	541
<i>Net Change in Fund Balance</i>	0	730	1,271	541
<i>Fund Balance Beginning of Year</i>	4,683	4,683	4,683	0
Prior Year Encumbrances Appropriated	1	1	1	0
<i>Fund Balance End of Year</i>	\$4,684	\$5,414	\$5,955	\$541

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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$2,551	\$3,118	\$3,111	(\$7)
Other	0	0	7	7
<i>Total Revenues</i>	2,551	3,118	3,118	0
Expenditures				
Capital Outlay	2,130	2,880	1,790	1,090
<i>Net Change in Fund Balance</i>	421	238	1,328	1,090
<i>Fund Balance Beginning of Year</i>	8,226	8,226	8,226	0
Prior Year Encumbrances Appropriated	110	110	110	0
<i>Fund Balance End of Year</i>	<u>\$8,757</u>	<u>\$8,574</u>	<u>\$9,664</u>	<u>\$1,090</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, 2017

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$76,000	\$76,000	\$56,668	(\$19,332)
Other	600	600	437	(163)
<i>Total Revenues</i>	<u>76,600</u>	<u>76,600</u>	<u>57,105</u>	<u>(19,495)</u>
Expenditures				
Capital Outlay	<u>118,788</u>	<u>120,839</u>	<u>54,099</u>	<u>66,740</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(42,188)</u>	<u>(44,239)</u>	<u>3,006</u>	<u>47,245</u>
Other Financing Sources (Uses)				
Transfers In	55,000	55,000	55,000	0
Transfers Out	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(62,188)	(64,239)	(16,994)	47,245
<i>Fund Balance Beginning of Year</i>	65,249	65,249	65,249	0
Prior Year Encumbrances Appropriated	<u>37,882</u>	<u>37,882</u>	<u>37,882</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$40,943</u></u>	<u><u>\$38,892</u></u>	<u><u>\$86,137</u></u>	<u><u>\$47,245</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Group Life Insurance Fund
For the Year Ended December 31, 2017

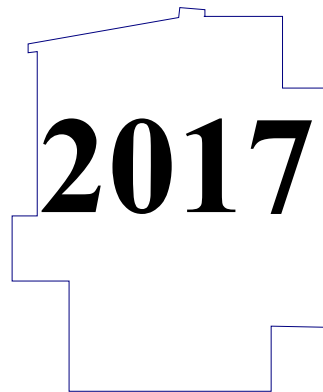
	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenses				
Personal Services	1,883	1,883	1,883	0
Contractual Services	16,000	16,000	13,705	2,295
Other	<u>20</u>	<u>20</u>	<u>0</u>	<u>20</u>
<i>Total Expenses</i>	<u>17,903</u>	<u>17,903</u>	<u>15,588</u>	<u>2,315</u>
<i>Net Change in Fund Equity</i>	(17,903)	(17,903)	(15,588)	2,315
<i>Fund Equity Beginning of Year</i>	<u>156,910</u>	<u>156,910</u>	<u>156,910</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$139,007</u></u>	<u><u>\$139,007</u></u>	<u><u>\$141,322</u></u>	<u><u>\$2,315</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2017

	<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	\$362,000	\$362,000	\$368,229	\$6,229
Other	10,000	32,904	44,514	11,610
<i>Total Revenues</i>	<u>372,000</u>	<u>394,904</u>	<u>412,743</u>	<u>17,839</u>
Expenses				
Personal Services	44,170	44,170	40,399	3,771
Contractual Services	423,307	423,692	363,962	59,730
Claims	26,201	26,201	26,201	0
Other	255	273	271	2
<i>Total Expenses</i>	<u>493,933</u>	<u>494,336</u>	<u>430,833</u>	<u>63,503</u>
<i>Net Change in Fund Equity</i>	(121,933)	(99,432)	(18,090)	81,342
<i>Fund Equity Beginning of Year</i>	358,114	358,114	358,114	0
Prior Year Encumbrances Appropriated	<u>1,143</u>	<u>1,143</u>	<u>1,143</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$237,324</u></u>	<u><u>\$259,825</u></u>	<u><u>\$341,167</u></u>	<u><u>\$81,342</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

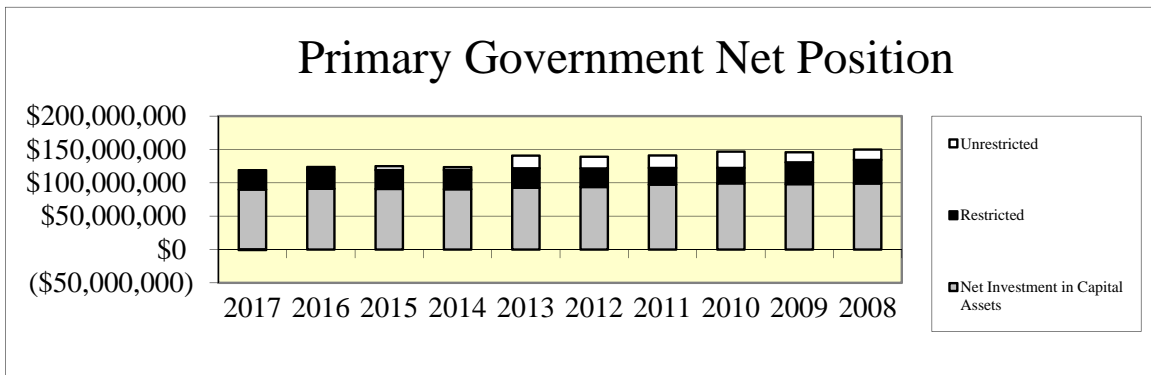
This part of the Tuscarawas County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S2-S11
Revenue Capacity 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.	S12-S35
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S37-S44
Economic and Demographic Information 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.	S45-S47
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S48-S59

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)

	2017	2016	2015	2014 (1)
Governmental Activities:				
Net Investment in Capital Assets	\$67,736,262	\$69,982,573	\$70,679,081	\$70,145,930
Restricted for:				
Capital Projects	950,636	1,040,331	588,635	2,042,613
Other Purposes	27,696,186	26,872,223	27,660,080	26,886,513
Unrestricted (Deficit)	(1,216,019)	3,451,955	5,442,095	4,004,128
Total Governmental Activities Net Position	<u>95,167,065</u>	<u>101,347,082</u>	<u>104,369,891</u>	<u>103,079,184</u>
Business-Type Activities:				
Net Investment in Capital Assets	22,194,570	21,018,308	20,033,924	20,169,617
Restricted	296,052	1,121,878	159,842	0
Unrestricted (Deficit)	295,288	137,614	292,409	185,613
Total Business-Type Activities Net Position	<u>22,785,910</u>	<u>22,277,800</u>	<u>20,486,175</u>	<u>20,355,230</u>
Primary Government:				
Net Investment in Capital Assets	89,930,832	91,000,881	90,713,005	90,315,547
Restricted	28,942,874	29,034,432	28,408,557	28,929,126
Unrestricted (Deficit)	(920,731)	3,589,569	5,734,504	4,189,741
Total Primary Government Net Position	<u>\$117,952,975</u>	<u>\$123,624,882</u>	<u>\$124,856,066</u>	<u>\$123,434,414</u>



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

2013	2012	2011	2010	2009	2008
\$72,650,122	\$73,949,466	\$77,101,497	\$80,761,944	\$79,889,424	\$81,379,277
2,106,292	2,218,964	1,443,700	298,183	7,495,789	8,111,710
27,128,135	25,603,946	23,489,561	22,797,442	25,284,622	27,102,522
18,368,861	17,182,977	18,963,567	23,152,037	13,564,677	14,381,387
<u>120,253,410</u>	<u>118,955,353</u>	<u>120,998,325</u>	<u>127,009,606</u>	<u>126,234,512</u>	<u>130,974,896</u>
19,881,978	19,777,943	20,159,964	18,447,525	18,046,287	17,616,471
0	0	0	0	0	0
475,772	394,131	(246,328)	1,323,763	1,475,258	1,314,085
<u>20,357,750</u>	<u>20,172,074</u>	<u>19,913,636</u>	<u>19,771,288</u>	<u>19,521,545</u>	<u>18,930,556</u>
92,532,100	93,727,409	97,261,461	99,209,469	97,935,711	98,995,748
29,234,427	27,822,910	24,933,261	23,095,625	32,780,411	35,214,232
18,844,633	17,577,108	18,717,239	24,475,800	15,039,935	15,695,472
<u>\$140,611,160</u>	<u>\$139,127,427</u>	<u>\$140,911,961</u>	<u>\$146,780,894</u>	<u>\$145,756,057</u>	<u>\$149,905,452</u>

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

	2017	2016	2015 (1)	2014
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$8,151,730	\$7,148,764	\$7,178,869	\$7,409,163
Legislative and Executive - External Portion	36,810	2,139,460	2,180,060	1,436,093
Legislative and Executive - Intergovernmental	62,617	61,467	99,565	555,112
Judicial - Primary Government	5,829,788	5,157,542	4,695,883	4,598,044
Judicial - Intergovernmental	0	0	35,113	25,268
Public Safety - Primary Government	10,957,663	9,600,118	9,531,163	8,545,840
Public Safety - Intergovernmental	1,050,639	1,047,372	1,657,617	1,336,950
Public Works - Primary Government	11,104,681	9,080,480	8,039,293	10,310,026
Public Works - Intergovernmental	296,283	494,824	646,776	207,641
Health - Primary Government	9,070,848	9,282,458	9,023,432	9,512,053
Health - Intergovernmental	862,198	851,479	0	0
Human Services - Primary Government	17,157,220	16,513,999	15,609,685	12,674,273
Human Services - Intergovernmental	2,500	2,500	4,007	6,390
Conservation and Recreation	425,758	399,003	380,528	273,922
Debt Service	0			
Interest and Fiscal Charges	79,198	86,223	92,806	99,523
<i>Total Governmental Activities Expenses</i>	<u>65,087,933</u>	<u>61,865,689</u>	<u>59,174,797</u>	<u>56,990,298</u>
Business-Type Activities:				
Sewer District	2,507,246	2,648,645	2,140,445	2,171,956
Water District	1,337,562	1,209,713	1,534,484	1,198,434
<i>Total Business-Type Activities Expenses</i>	<u>3,844,808</u>	<u>3,858,358</u>	<u>3,674,929</u>	<u>3,370,390</u>
<i>Total Primary Government Expenses</i>	<u>68,932,741</u>	<u>65,724,047</u>	<u>62,849,726</u>	<u>60,360,688</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	3,745,123	2,793,410	2,768,454	2,267,123
Legislative and Executive - External Portion	35,733	2,105,732	2,004,124	1,795,448
Legislative and Executive - Intergovernmental	0	0	6,775	59,854
Judicial - Primary Government	1,203,661	1,321,839	1,206,190	1,342,943
Judicial - Intergovernmental	0	0	2,389	2,725
Public Safety - Primary Government	519,897	828,797	692,859	1,424,448
Public Safety - Intergovernmental	0	0	112,799	144,155
Public Works - Primary Government	293,065	299,780	229,887	180,420
Public Works - Intergovernmental	0	0	44,013	22,389
Health - Primary Government	381,350	283,464	267,371	274,913
Human Services - Primary Government	325,930	442,356	498,916	762,721
Human Services - Intergovernmental	0	0	273	689
Conservation and Recreation	3,111	72,787	60,410	53,388
Operating Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	420,070	515,016	338,375	37,622
Legislative and Executive - Intergovernmental	0	0	20	40,724
Judicial - Primary Government	115,146	4,664	56,457	67,322
Judicial - Intergovernmental	0	0	7	1,853
Public Safety - Primary Government	1,052,197	1,116,554	1,286,045	1,146,259
Public Safety - Intergovernmental	0	0	329	98,081
Public Works - Primary Government	5,756,285	5,908,169	5,697,125	5,877,402
Public Works - Intergovernmental	153,333	554,081	128	15,233
Health - Primary Government	2,519,992	3,078,941	3,823,107	3,620,521
Health - Intergovernmental	97,291	100,243	0	0
Human Services - Primary Government	10,847,110	10,776,510	10,395,295	8,639,233
Human Services - Intergovernmental	0	0	1	469
Conservation and Recreation	0	0	172	51
Capital Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	0	0	0	65,106
Judicial - Primary Government	0	12,190	0	0
Public Safety - Primary Government	18,000	18,000	15,770	9,000
Public Works - Primary Government	2,646,429	1,036,546	2,605,462	1,484,947
Conservation and Recreation	56,668	26,510	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>\$30,190,391</u>	<u>\$31,295,589</u>	<u>\$32,112,753</u>	<u>\$29,435,039</u>

2013	2012	2011	2010	2009	2008
\$7,239,476	\$6,497,783	\$7,657,907	\$6,891,333	\$7,395,946	\$7,020,515
1,393,304	1,586,892	1,559,752	1,371,485	1,494,878	1,312,027
1,338,334	502,252	398,459	406,504	489,304	521,875
4,547,974	4,484,009	4,411,284	4,358,468	4,348,343	4,586,690
60,491	26,087	25,167	26,256	0	0
8,167,124	7,887,119	7,675,608	7,530,350	7,486,413	7,674,163
0	1,255,308	1,102,513	1,286,483	1,461,666	1,349,907
9,132,478	11,315,172	10,824,443	11,326,039	9,983,828	8,898,652
1,101,393	231,144	359,221	416,829	0	0
9,178,265	9,345,278	9,144,890	8,256,963	8,642,859	8,592,670
0	0	0	0	0	0
12,168,373	13,716,581	13,950,723	14,019,800	16,821,981	19,985,105
0	3,166	2,888	3,065	0	0
371,507	216,049	362,076	373,642	374,199	408,830
105,503	112,164	116,831	39,401	47,832	23,274
54,804,222	57,179,004	57,591,762	56,306,618	58,547,249	60,373,708
1,901,892	1,747,145	1,888,745	1,801,650	1,967,910	1,430,717
1,294,644	1,189,681	2,228,440	874,637	790,582	990,756
3,196,536	2,936,826	4,117,185	2,676,287	2,758,492	2,421,473
58,000,758	60,115,830	61,708,947	58,982,905	61,305,741	62,795,181
2,123,613	2,349,155	3,001,952	2,559,358	2,714,589	2,476,674
1,555,006	1,488,365	1,376,947	1,450,997	1,613,586	1,533,633
187,722	62,371	56,963	54,356	72,155	65,644
1,276,945	1,477,930	1,350,731	1,309,309	1,232,235	1,127,212
8,485	3,239	3,598	3,511	0	0
1,315,894	1,631,439	641,599	577,471	599,141	601,700
0	155,886	157,614	172,023	215,542	169,798
153,318	247,590	192,364	389,590	308,719	339,571
154,488	28,704	51,354	55,736	0	0
267,825	254,721	284,781	246,498	343,125	357,927
683,329	770,586	753,380	723,274	560,522	769,323
0	393	413	410	0	0
120,304	51,486	82,418	71,819	96,239	79,665
85,191	89,231	159,921	106,592	82,732	143,591
186,838	36,223	46,263	58,009	1,457	100,832
27,636	8,099	9,660	87,767	4,300	3,731
8,445	1,882	2,922	3,747	0	0
558,069	537,955	590,015	502,819	535,015	564,843
0	90,535	128,008	183,584	4,351	260,818
5,957,457	5,851,207	6,007,041	7,178,542	4,465,979	6,325,561
153,760	16,671	41,708	59,484	0	0
4,104,636	4,411	4,549	2,640	10,517	5,896
0	0	0	0	0	0
7,870,569	8,237,420	7,307,984	10,109,041	11,298,451	13,274,021
0	228	335	437	0	0
132	24	79	75	27	8
0	0	0	0	0	0
0	0	0	0	0	0
9,500	0	0	0	0	0
1,992,958	1,891,176	1,602,996	2,920,356	2,020,824	111,074
0	0	0	0	0	0
\$28,802,120	\$25,286,927	\$23,855,595	\$28,827,445	\$26,179,506	\$28,311,522

(continued)

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

	2017	2016	2015 (1)	2014
Business-Type Activities:				
Charges for Services				
Sewer	\$2,204,132	\$2,187,113	\$2,163,825	\$2,088,980
Water	1,461,541	1,423,521	1,419,833	1,353,823
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	396,671	2,032,534	40,000	342,055
<i>Total Business-Type Activities Program Revenues</i>	<u>4,062,344</u>	<u>5,643,168</u>	<u>3,623,658</u>	<u>3,784,858</u>
Net (Expense)/Revenue				
Governmental Activities	(34,897,542)	(30,570,100)	(27,062,044)	(27,555,259)
Business-Type Activities	217,536	1,784,810	(51,271)	414,468
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(34,680,006)</u>	<u>(28,785,290)</u>	<u>(27,113,315)</u>	<u>(27,140,791)</u>
General Revenues				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	4,486,115	4,159,058	4,069,550	3,924,634
Developmental Disabilities Board	4,816,753	4,717,640	4,587,418	4,458,970
Aging	1,380,105	1,042,357	991,850	1,015,810
Community Mental Health	762,320	747,731	717,600	700,177
Capital Projects	0	0	0	0
Permissive Sales Tax Levied for:				
General Purposes	13,161,904	12,790,161	13,199,699	12,637,873
Intergovernmental	3,000,866	2,686,975	2,988,879	2,551,864
Gain on Sale of Capital Assets	0	0	23,996	0
Interest	553,651	242,338	95,796	113,426
Miscellaneous	1,372,529	1,161,031	1,677,963	1,525,132
<i>Total Governmental Activities</i>	<u>29,534,243</u>	<u>27,547,291</u>	<u>28,352,751</u>	<u>26,927,886</u>
Business-Type Activities:				
Gain on Sale of Capital Assets	6,305	0	0	0
Miscellaneous	284,269	6,815	182,216	12,872
<i>Total Business-type Activities</i>	<u>290,574</u>	<u>6,815</u>	<u>182,216</u>	<u>12,872</u>
<i>Total Primary Government</i>	<u>29,824,817</u>	<u>27,554,106</u>	<u>28,534,967</u>	<u>26,940,758</u>
Special Item				
Governmental Activities	(816,718)	0	0	0
Transfers				
Governmental Activities	0	0	0	(73,170)
Business-Type Activities	0	0	0	73,170
<i>Total Transfers</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position				
Governmental Activities	(6,180,017)	(3,022,809)	1,290,707	(700,543)
Business-Type Activities	508,110	1,791,625	130,945	500,510
<i>Total Primary Government Change in Net Position</i>	<u>(\$5,671,907)</u>	<u>(\$1,231,184)</u>	<u>\$1,421,652</u>	<u>(\$200,033)</u>

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

2013	2012	2011	2010	2009	2008
\$1,859,902	\$1,501,116	\$1,432,150	\$1,423,766	\$1,519,765	\$1,426,150
1,049,357	923,064	769,817	680,141	644,151	641,190
0	0	1,288,512	770,855	1,170,218	22,807
333,586	757,791	0	0	0	0
<u>3,242,845</u>	<u>3,181,971</u>	<u>3,490,479</u>	<u>2,874,762</u>	<u>3,334,134</u>	<u>2,090,147</u>
(26,002,102)	(31,892,077)	(33,736,167)	(27,479,173)	(32,367,743)	(32,062,186)
46,309	245,145	(626,706)	198,475	575,642	(331,326)
<u>(25,955,793)</u>	<u>(31,646,932)</u>	<u>(34,362,873)</u>	<u>(27,280,698)</u>	<u>(31,792,101)</u>	<u>(32,393,512)</u>
3,799,201	3,709,895	3,606,481	3,610,729	3,748,746	3,825,862
4,416,901	4,403,255	4,383,060	4,272,677	4,345,144	4,485,817
982,822	984,026	982,557	966,068	978,949	993,745
693,009	694,535	377,120	348,292	386,183	370,470
0	0	0	202,500	0	0
11,628,331	10,823,737	9,824,850	9,115,316	8,545,688	9,428,769
3,352,926	6,897,219	6,471,898	7,295,558	7,399,494	5,983,060
0	0	0	0	0	0
155,923	195,979	252,246	364,715	897,605	1,853,397
1,915,748	2,140,459	1,826,674	2,078,412	1,325,550	1,581,059
<u>26,944,861</u>	<u>29,849,105</u>	<u>27,724,886</u>	<u>28,254,267</u>	<u>27,627,359</u>	<u>28,522,179</u>
0	0	0	0	0	0
31,121	13,293	63,532	51,268	15,347	41,324
<u>31,121</u>	<u>13,293</u>	<u>63,532</u>	<u>51,268</u>	<u>15,347</u>	<u>41,324</u>
26,975,982	29,862,398	27,788,418	28,305,535	27,642,706	28,563,503
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
942,759	(2,042,972)	(6,011,281)	775,094	(4,740,384)	(3,540,007)
77,430	258,438	(563,174)	249,743	590,989	(290,002)
<u>\$1,020,189</u>	<u>(\$1,784,534)</u>	<u>(\$6,574,455)</u>	<u>\$1,024,837</u>	<u>(\$4,149,395)</u>	<u>(\$3,830,009)</u>

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

	2017	2016	2015	2014
General Fund				
Nonspendable	\$1,059,135	\$974,634	\$824,868	\$977,545
Committed	1,896,801	1,781,684	1,621,630	1,214,118
Assigned	2,553,410	1,483,551	1,047,812	1,643,330
Unassigned	10,657,978	10,519,236	11,820,482	10,772,065
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
Total General Fund	16,167,324	14,759,105	15,314,792	14,607,058
All Other Governmental Funds				
Nonspendable	2,025,133	1,854,599	2,414,826	1,916,400
Restricted	22,980,522	22,874,106	23,178,408	22,880,118
Committed	1,096	218	890	65,748
Assigned	3,116,816	3,321,006	3,616,080	3,737,000
Unassigned (Deficit)	(1,340,568)	(476,244)	(581,108)	(206,512)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue 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	26,782,999	27,573,685	28,629,096	28,392,754
Total Governmental Funds	\$42,950,323	\$42,332,790	\$43,943,888	\$42,999,812

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

2013	2012	2011	2010	2009	2008
\$873,701	\$1,297,498	\$1,360,473	\$649,791	N/A	N/A
528,227	1,313,290	0	0	N/A	N/A
1,509,632	1,339,657	1,383,944	1,937,349	N/A	N/A
10,882,207	9,278,624	10,189,313	12,094,416	N/A	N/A
N/A	N/A	N/A	N/A	\$604,879	\$455,178
N/A	N/A	N/A	N/A	11,460,637	12,176,365
<u>13,793,767</u>	<u>13,229,069</u>	<u>12,933,730</u>	<u>14,681,556</u>	<u>12,065,516</u>	<u>12,631,543</u>
1,670,743	1,630,462	1,249,649	1,425,871	N/A	N/A
23,134,810	21,312,813	21,166,436	26,082,009	N/A	N/A
57,221	41,433	20,167	12,047	N/A	N/A
3,732,676	5,112,572	4,976,324	580,913	N/A	N/A
(662,701)	(902,998)	(239,156)	(3,221)	N/A	N/A
N/A	N/A	N/A	N/A	4,341,011	4,469,970
N/A	N/A	N/A	N/A	18,932,319	20,350,556
N/A	N/A	N/A	N/A	6,319,246	6,809,707
<u>27,932,749</u>	<u>27,194,282</u>	<u>27,173,420</u>	<u>28,097,619</u>	<u>29,592,576</u>	<u>31,630,233</u>
<u>\$41,726,516</u>	<u>\$40,423,351</u>	<u>\$40,107,150</u>	<u>\$42,779,175</u>	<u>\$41,658,092</u>	<u>\$44,261,776</u>

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

	2017	2016	2015	2014
Revenues				
Property Taxes	\$11,463,651	\$10,688,234	\$10,443,643	\$10,151,928
Sales Taxes	13,231,457	12,892,956	13,044,905	12,475,888
Intergovernmental	26,261,797	24,934,000	27,120,844	23,972,010
Interest	553,651	242,338	95,796	113,426
Licenses and Permits	359,196	395,719	323,960	7,650
Fines and Forfeitures	503,461	500,960	608,791	630,014
Rentals	193,360	93,562	89,834	105,895
Charges for Services	5,350,738	5,013,586	4,867,751	5,792,209
Contributions and Donations	37,249	26,810	28,832	39,673
Other	1,296,795	1,143,966	1,677,963	1,525,132
<i>Total Revenues</i>	<u>59,251,355</u>	<u>55,932,131</u>	<u>58,302,319</u>	<u>54,813,825</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,899,062	6,732,556	6,870,737	7,031,445
Judicial	5,038,407	4,880,667	4,674,843	4,659,034
Public Safety	9,049,588	9,057,395	9,077,644	8,279,542
Public Works	6,722,164	6,402,802	5,612,090	6,265,089
Health	8,618,726	9,069,871	8,954,933	9,278,418
Human Services	15,885,569	16,164,361	15,510,703	12,839,731
Economic Development and Assistance	0	0	0	0
Conservation and Recreation	423,114	396,359	391,198	273,922
Intergovernmental	2,274,237	2,457,642	2,443,078	2,131,361
Capital Outlay	11,591,797	2,197,430	3,695,125	2,485,868
Debt Service:				
Principal Retirement	141,473	135,186	129,099	122,918
Interest and Fiscal Charges	79,800	86,796	93,528	100,031
<i>Total Expenditures</i>	<u>66,723,937</u>	<u>57,581,065</u>	<u>57,452,978</u>	<u>53,467,359</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(7,472,582)</u>	<u>(1,648,934)</u>	<u>849,341</u>	<u>1,346,466</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	319,194	37,836	94,735	0
Inception of Capital Lease	7,770,921	0	0	0
General Obligation Bonds Issued	0	0	0	0
Transfers In	3,771,413	4,196,595	3,521,317	3,395,888
Transfers Out	<u>(3,771,413)</u>	<u>(4,196,595)</u>	<u>(3,521,317)</u>	<u>(3,469,058)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>8,090,115</u>	<u>37,836</u>	<u>94,735</u>	<u>(73,170)</u>
<i>Net Change in Fund Balance</i>	<u>\$617,533</u>	<u>(\$1,611,098)</u>	<u>\$944,076</u>	<u>\$1,273,296</u>
Debt Service as a Percentage of Noncapital Expenditures				
	0.40%	0.42%	0.43%	0.44%

2013	2012	2011	2010	2009	2008
\$9,935,376	\$9,830,632	\$9,322,935	\$9,461,889	\$9,273,434	\$9,677,548
11,465,955	10,625,204	9,678,074	9,099,568	8,680,388	9,422,894
24,030,926	23,650,020	21,971,672	28,392,226	26,390,173	26,841,683
155,923	195,979	252,246	364,715	897,605	1,853,397
7,370	7,349	6,131	7,006	6,937	7,147
555,663	637,364	520,552	562,266	507,155	489,574
101,847	100,475	111,553	73,289	154,449	92,830
5,627,043	6,288,312	5,938,931	5,520,794	5,473,726	5,397,963
92,063	80,149	27,518	95,412	29,065	20,917
1,915,748	2,140,459	1,826,674	2,078,412	1,798,368	1,581,059
53,887,914	53,555,943	49,656,286	55,655,577	53,211,300	55,385,012
7,030,105	6,065,425	7,248,163	6,405,646	6,963,302	6,789,314
4,587,243	4,388,308	4,315,643	4,341,884	4,370,727	4,434,261
7,553,411	7,444,905	7,226,587	7,211,371	7,241,133	7,481,387
5,882,686	6,382,003	6,500,031	7,446,424	6,558,335	6,886,050
9,013,971	9,112,837	8,943,608	8,037,300	8,640,105	8,542,711
12,365,608	13,586,631	13,048,877	14,434,631	16,862,589	20,095,453
0	0	0	0	50,000	25,000
371,507	216,049	362,076	373,642	374,199	383,830
2,500,218	2,017,957	1,888,248	2,139,137	1,950,970	1,871,782
3,051,123	3,794,705	2,577,180	5,503,842	2,730,605	667,290
123,054	118,291	113,655	47,462	45,972	43,514
105,823	112,631	110,899	43,155	44,373	23,414
52,584,749	53,239,742	52,334,967	55,984,494	55,832,310	57,244,006
1,303,165	316,201	(2,678,681)	(328,917)	(2,621,010)	(1,858,994)
0	0	0	0	0	0
0	0	6,656	0	17,326	18,569
0	0	0	1,450,000	0	0
3,474,802	4,233,403	4,046,023	7,752,954	7,090,090	8,493,011
(3,474,802)	(4,233,403)	(4,046,023)	(7,752,954)	(7,090,090)	(8,493,011)
0	0	6,656	1,450,000	17,326	18,569
\$1,303,165	\$316,201	(\$2,672,025)	\$1,121,083	(\$2,603,684)	(\$1,840,425)
0.47%	0.46%	0.45%	0.18%	0.18%	0.12%

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)
2017	\$1,410,113,600	\$329,647,950	\$4,970,747,286	\$123,787,450	\$140,667,557	\$0	\$0
2016	1,301,269,070	307,421,760	4,596,259,514	116,851,800	132,786,136	0	0
2015	1,289,480,220	304,271,930	4,553,577,571	97,395,910	110,677,170	0	0
2014	1,282,554,490	304,150,080	4,533,441,629	93,962,470	106,775,534	0	0
2013	1,246,227,740	295,843,090	4,405,916,657	82,674,500	93,948,295	0	0
2012	1,242,753,180	297,269,600	4,400,065,086	76,705,110	87,164,898	0	0
2011	1,238,183,250	298,691,140	4,391,069,686	73,077,780	83,042,932	0	0
2010	1,266,776,540	317,370,990	4,526,135,800	65,975,430	74,972,080	1,655,700	26,491,200
2009	1,254,790,550	312,709,420	4,478,571,343	65,359,260	74,271,886	3,503,900	56,062,400
2008	1,243,241,730	308,542,760	4,433,669,971	61,650,840	70,057,773	53,694,030	859,104,480

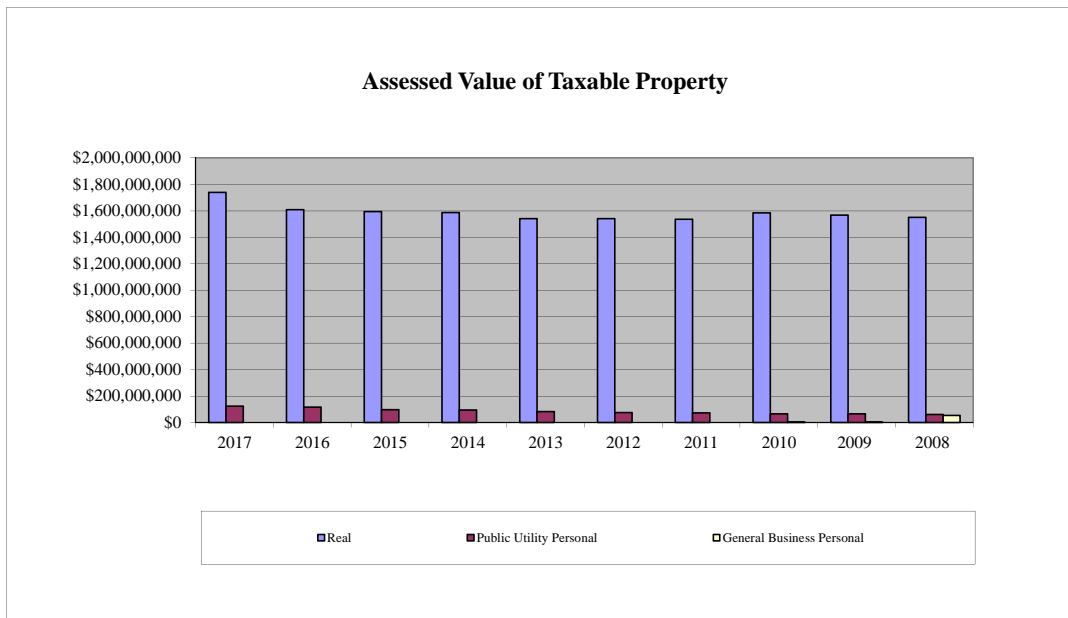
(1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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 tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

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

			Effective Tax Rate			
Total		Ratio	Real Property		Tangible Personal Property	Weighted Average Tax Rate (per \$1,000 of assessed value)
Assessed Value	Estimated Actual Value (1)		Residential/Agricultural	Commercial/Industrial/PU	General Business/PU	
\$1,863,549,000	\$5,111,414,843	36.46 %	\$5.895465	\$6.973506	\$8.400000	\$6.252528
1,725,542,630	4,729,045,650	36.49	6.047900	7.182451	8.300000	6.402541
1,691,148,060	4,664,254,741	36.26	6.050680	7.173344	8.300000	6.382212
1,680,667,040	4,640,217,163	36.22	6.048391	7.107522	8.300000	6.365944
1,624,745,330	4,499,864,952	36.11	6.136866	7.155594	8.300000	6.432432
1,616,727,890	4,487,229,984	36.03	6.131318	7.133739	8.300000	6.418527
1,609,952,170	4,474,112,618	35.98	5.845288	6.953346	8.300000	6.162286
1,651,778,660	4,627,599,080	35.69	5.745417	6.744380	8.300000	6.041953
1,636,363,130	4,608,905,629	35.50	5.743117	6.717642	8.300000	6.036950
1,667,129,360	5,362,832,224	31.09	5.737953	6.703134	8.300000	6.093845



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

	2017	2016	2015	2014
Unvoted Millage				
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000
Voted Millage - by levy				
1981 Mental Health and Retardation				
Residential/Agricultural Real	\$0.512894	\$0.552501	\$0.552900	\$0.552571
Commercial/Industrial and Public Utility Real	0.853734	0.908988	0.906799	0.893778
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	0.865553	0.932393	0.933067	0.932512
Commercial/Industrial and Public Utility Real	1.253335	1.334452	1.331239	1.312124
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation				
Residential/Agricultural Real	1.120703	1.207248	1.208120	1.207402
Commercial/Industrial and Public Utility Real	1.445461	1.539011	1.535306	1.513262
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2006 Senior Citizen				
Residential/Agricultural Real	0.000000	0.667058	0.667540	0.667143
Commercial/Industrial and Public Utility Real	0.000000	0.700000	0.700000	0.693209
General Business and Public Utility Personal	0.000000	0.700000	0.700000	0.700000
2016 Senior Citizen				
Residential/Agricultural Real	0.742649	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.751370	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.800000	0.000000	0.000000	0.000000
2011 Mental Health				
Residential/Agricultural Real	0.453666	0.488700	0.489053	0.488763
Commercial/Industrial and Public Utility Real	0.469606	0.500000	0.500000	0.495149
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Total voted millage by type of property				
Residential/Agricultural Real	\$3.695465	\$3.847900	\$3.850680	\$3.848391
Commercial/Industrial and Public Utility Real	4.773506	4.982451	4.973344	4.907522
General Business and Public Utility Personal	6.200000	6.100000	6.100000	6.100000
Total millage by type of property (Direct rate)				
Residential/Agricultural Real	\$5.895465	\$6.047900	\$6.050680	\$6.048391
Commercial/Industrial and Public Utility Real	6.973506	7.182451	7.173344	7.107522
General Business and Public Utility Personal	8.400000	8.300000	8.300000	8.300000
Total Weighted Average Tax Rate	\$6.252528	\$6.402541	\$6.382212	\$6.365944

2013	2012	2011	2010	2009	2008
<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>
\$0.565275	\$0.564362	\$0.563884	\$0.548434	\$0.548078	\$0.547279
0.902532	0.897280	0.891676	0.848377	0.843385	0.840677
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.000000	0.000000	0.216878	0.210936	0.210799	0.210492
0.000000	0.000000	0.342952	0.326299	0.324379	0.323337
0.000000	0.000000	0.500000	0.500000	0.500000	0.500000
0.953951	0.952411	0.951603	0.925532	0.924932	0.923584
1.324976	1.317265	1.309037	1.245472	1.238144	1.234167
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
1.235159	1.233166	1.232121	1.198364	1.197587	1.195841
1.528086	1.519194	1.509707	1.436396	1.427945	1.423360
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.682481	0.681379	0.680802	0.662151	0.661721	0.660757
0.700000	0.700000	0.699974	0.687836	0.683789	0.681593
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
<u>\$3.936866</u>	<u>\$3.931318</u>	<u>\$3.645288</u>	<u>\$3.545417</u>	<u>\$3.543117</u>	<u>\$3.537953</u>
4.955594	4.933739	4.753346	4.544380	4.517642	4.503134
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
<u>\$6.136866</u>	<u>\$6.131318</u>	<u>\$5.845288</u>	<u>\$5.745417</u>	<u>\$5.743117</u>	<u>\$5.737953</u>
7.155594	7.133739	6.953346	6.744380	6.717642	6.703134
8.300000	8.300000	8.300000	8.300000	8.300000	8.300000
<u>\$6.432432</u>	<u>\$6.418527</u>	<u>\$6.162286</u>	<u>\$6.041953</u>	<u>\$6.036950</u>	<u>\$6.093845</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	2017	2016	2015	2014
In County School Districts:				
Claymont City School District				
Residential/Agricultural Real	\$25.149336	\$25.571356	\$25.886300	\$25.871362
Commercial/Industrial and Public Utility Real	25.244589	26.843455	27.088200	27.018322
General Business and Public Utility Personal	30.000000	30.400000	30.700000	30.700000
Dover City School District				
Residential/Agricultural Real	38.133903	36.961104	37.161612	37.549058
Commercial/Industrial and Public Utility Real	45.169492	44.502457	44.730839	44.981866
General Business and Public Utility Personal	60.970000	58.970000	59.170000	59.570000
Garaway Local School District				
Residential/Agricultural Real	26.627212	27.108094	27.322800	27.423582
Commercial/Industrial and Public Utility Real	28.552090	30.092676	30.297600	30.306490
General Business and Public Utility Personal	49.400000	49.800000	50.000000	50.100000
Indian Valley Local School District				
Residential/Agricultural Real	28.822919	29.676521	29.982200	30.250557
Commercial/Industrial and Public Utility Real	35.534583	37.813913	38.096700	37.822976
General Business and Public Utility Personal	41.900000	42.700000	43.000000	43.300000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	25.439613	28.649802	29.168100	29.268118
Commercial/Industrial and Public Utility Real	36.104654	37.128768	38.197900	38.040238
General Business and Public Utility Personal	51.200000	51.400000	51.900000	52.000000
New Philadelphia City School District				
Residential/Agricultural Real	34.651616	36.416963	36.713300	29.610143
Commercial/Industrial and Public Utility Real	37.771301	39.619786	39.755900	32.083010
General Business and Public Utility Personal	54.720000	55.700000	56.000000	48.900000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	30.568839	31.875709	32.079700	32.169989
Commercial/Industrial and Public Utility Real	33.785523	38.367259	39.242400	39.261035
General Business and Public Utility Personal	60.700000	61.900000	62.100000	62.200000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	36.100012	37.818879	38.552100	29.739472
Commercial/Industrial and Public Utility Real	36.325827	38.331675	38.966500	30.072034
General Business and Public Utility Personal	42.600000	44.000000	44.600000	35.800000
Out of County School Districts:				
Fairless Local School District				
Residential/Agricultural Real	32.932356	33.232590	35.949900	35.872649
Commercial/Industrial and Public Utility Real	35.886901	35.920806	38.448800	38.215313
General Business and Public Utility Personal	48.700000	49.000000	50.700000	50.600000

2013	2012	2011	2010	2009	2008
\$26.154048	\$26.121000	\$26.078300	\$26.267396	\$26.254100	\$26.081850
28.000000	26.684300	26.447400	26.677179	26.580500	26.331185
30.900000	30.900000	30.900000	31.050000	31.050000	30.900000
37.987339	37.963100	37.954600	36.092688	35.843900	27.814814
45.473864	45.244400	44.909400	42.076906	41.619200	33.540115
59.870000	59.870000	59.870000	58.820000	58.820000	50.820000
28.126665	28.928000	29.242800	29.257125	29.528900	29.653918
31.056117	31.843600	32.430400	32.065584	32.326700	32.310818
50.600000	51.400000	51.700000	51.900000	52.150000	52.300000
30.880084	30.900100	30.874700	31.199822	31.344200	31.379594
38.182948	38.008800	37.479100	35.737218	35.760200	35.807900
43.850000	43.900000	43.900000	44.200000	44.350000	44.400000
29.683865	29.910100	30.497800	31.098927	31.010500	30.979337
38.169829	38.070600	39.312700	39.747216	39.983400	39.981922
52.400000	52.400000	53.000000	53.820000	53.700000	53.700000
29.817998	30.002600	29.992100	28.980097	28.964100	28.992328
32.710395	32.803000	32.615100	31.558816	31.545900	31.562211
49.000000	49.200000	49.200000	49.000000	49.000000	49.050000
32.748525	33.525500	33.608400	33.627205	33.762800	33.881839
40.315820	41.025700	41.061800	39.902937	39.966700	39.988314
62.600000	63.400000	63.500000	63.600000	63.750000	63.900000
30.239931	30.256700	30.236200	29.755092	29.665900	29.800012
30.271472	30.199100	30.159200	29.845327	29.754900	30.653691
35.900000	36.000000	36.000000	36.100000	36.100000	36.300000
35.753379	33.147100	33.607700	33.808285	33.684800	33.305316
37.485692	35.660100	35.591500	35.978742	35.906800	33.166599
50.300000	49.900000	50.200000	50.400000	50.300000	50.000000

(continued)

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

	2017	2016	2015	2014
Ridgewood Local School District				
Residential/Agricultural Real	\$20.517270	\$21.897988	\$22.173900	\$22.164519
Commercial/Industrial and Public Utility Real	20.509498	21.898634	22.588100	22.509085
General Business and Public Utility Personal	31.970000	33.360000	33.590000	33.580000
Sandy Valley Local School District				
Residential/Agricultural Real	30.639242	30.969195	33.614406	33.733746
Commercial/Industrial and Public Utility Real	36.888267	37.282046	39.449486	39.718689
General Business and Public Utility Personal	48.600000	48.900000	50.400000	50.500000
Joint Vocational School Districts:				
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.255636	2.433754	2.443500	2.446609
Commercial/Industrial and Public Utility Real	2.484905	2.585290	2.584800	2.567884
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Coshocton County Joint Vocational School District				
Residential/Agricultural Real	2.899699	2.897949	2.000000	2.000045
Commercial/Industrial and Public Utility Real	3.027399	3.005127	2.114000	2.079017
General Business and Public Utility Personal	3.500000	3.500000	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	6.746860	3.956419	3.956300	3.956178
Commercial/Industrial and Public Utility Real	6.763400	4.879286	4.872600	4.861898
General Business and Public Utility Personal	7.000000	6.600000	6.600000	6.600000
New Philadelphia City				
Residential/Agricultural Real	4.800000	4.800000	3.800000	3.800000
Commercial/Industrial and Public Utility Real	4.800000	4.800000	3.800000	3.800000
General Business and Public Utility Personal	4.800000	4.800000	3.800000	3.800000
Uhrichsville City				
Residential/Agricultural Real	9.976598	11.592646	11.399000	11.394673
Commercial/Industrial and Public Utility Real	10.674525	12.403297	12.164400	12.152452
General Business and Public Utility Personal	11.400000	12.650000	12.400000	12.400000
Villages:				
Baltic Corporation				
Residential/Agricultural Real	7.827954	6.257840	6.262086	6.262091
Commercial/Industrial and Public Utility Real	10.006312	8.277372	8.277372	8.277372
General Business and Public Utility Personal	11.800000	9.900000	9.900000	9.900000

2013	2012	2011	2010	2009	2008
\$22.205134	\$22.400400	\$22.218800	\$22.848761	\$23.824800	\$23.807464
22.214119	22.376900	22.218000	22.800168	23.821200	23.822246
33.620000	33.800000	33.620000	34.250000	43.000000	43.000000
34.696309	33.062800	33.084400	33.215409	32.678500	33.245429
39.809331	36.919000	36.178500	36.205885	36.063700	36.667079
50.800000	50.500000	50.600000	50.600000	50.400000	51.100000
2.021944	2.020700	2.018600	2.001300	2.000400	2.000000
2.185360	2.175000	2.163800	2.085700	2.066500	2.066134
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.000002	2.007400	2.006300	2.006810	2.026300	2.030242
2.023767	2.005600	2.000000	2.000002	2.199500	2.182047
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
3.953449	3.952000	3.951400	3.900273	3.899600	3.897793
4.878246	4.857100	4.829400	4.678341	4.647500	4.640113
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
3.800000	3.800000	2.800000	2.800000	3.800000	4.926104
3.800000	3.800000	2.800000	2.800000	3.800000	5.269081
3.800000	3.800000	2.800000	2.800000	2.800000	6.050000
11.349975	11.291300	11.278600	9.198580	8.690900	9.091346
12.373163	12.361900	12.330400	10.253137	9.738400	10.200524
12.400000	12.400000	12.400000	10.400000	9.900000	10.380000
6.273109	5.203500	5.203800	5.183018	5.183100	5.184188
8.380520	7.958200	7.958200	7.587268	7.587200	7.587268
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000

(continued)

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

	2017	2016	2015	2014
Barnhill Corporation				
Residential/Agricultural Real	\$5.506425	\$5.791170	\$5.814700	\$5.801425
Commercial/Industrial and Public Utility Real	6.522665	6.021525	6.021500	6.021525
General Business and Public Utility Personal	6.850000	6.850000	6.850000	6.850000
Bolivar Corporation				
Residential/Agricultural Real	8.692456	8.927454	8.929100	8.926692
Commercial/Industrial and Public Utility Real	8.413941	8.707482	8.707500	8.707482
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000
Dennison Corporation				
Residential/Agricultural Real	11.500433	11.579942	11.579500	11.576742
Commercial/Industrial and Public Utility Real	10.875617	11.600000	11.406400	11.396273
General Business and Public Utility Personal	11.600000	11.600000	11.600000	11.600000
Gnadenhutten Corporation				
Residential/Agricultural Real	6.581500	6.713547	5.213500	5.215521
Commercial/Industrial and Public Utility Real	8.895161	9.236525	7.736500	7.736525
General Business and Public Utility Personal	9.300000	9.300000	7.800000	7.800000
Midvale Corporation				
Residential/Agricultural Real	5.243985	5.432395	5.439900	5.439925
Commercial/Industrial and Public Utility Real	5.959175	6.219505	6.219400	6.219985
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	10.886930	11.271700	11.242900	11.254290
Commercial/Industrial and Public Utility Real	11.442820	11.957520	11.957600	11.957520
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	3.972862	3.999952	2.500000	2.500000
Commercial/Industrial and Public Utility Real	3.927265	3.999994	2.500000	2.500000
General Business and Public Utility Personal	4.000000	4.000000	2.500000	2.500000
Parral Corporation				
Residential/Agricultural Real	3.077542	1.600000	3.049800	3.049760
Commercial/Industrial and Public Utility Real	3.200000	1.600000	3.553900	3.553865
General Business and Public Utility Personal	3.200000	1.600000	4.100000	4.100000
Port Washington Corporation				
Residential/Agricultural Real	5.914133	6.025277	6.028800	6.005852
Commercial/Industrial and Public Utility Real	5.894634	6.034777	6.034800	6.037378
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	12.296669	12.834602	13.064000	11.557490
Commercial/Industrial and Public Utility Real	13.128202	13.473796	13.473800	11.973796
General Business and Public Utility Personal	14.400000	14.400000	14.400000	12.900000

2013	2012	2011	2010	2009	2008
\$5.812245	\$5.788100	\$5.787300	\$5.399315	\$5.399300	\$6.622801
6.021525	6.021500	6.021500	6.415400	6.415400	8.216483
6.850000	6.850000	6.850000	6.850000	6.850000	9.850000
8.924246	8.921100	8.921100	7.195075	7.192200	7.184990
8.815234	8.815300	8.811200	7.280360	7.280300	7.280360
10.400000	10.400000	10.400000	8.900000	8.900000	8.900000
8.758078	6.928200	7.925000	7.899494	5.160500	5.155659
9.100000	7.154500	8.121500	8.087941	5.452000	5.396267
9.100000	8.100000	9.100000	9.100000	9.100000	8.100000
5.214629	5.220700	5.210800	5.193628	5.193400	5.192584
7.800000	7.800000	7.800000	7.763610	7.763600	7.763610
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.440160	5.435100	5.434300	5.082330	5.077700	5.076210
6.400000	6.400000	6.400000	6.321715	6.224400	6.224435
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
11.455350	11.449000	11.450700	10.755755	10.755800	10.744145
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
3.049357	3.049300	3.045800	3.030317	3.028100	3.028055
3.606597	3.606600	3.606600	3.607567	3.607600	3.607567
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
6.031963	4.053600	4.044000	4.058975	4.059000	4.056550
6.082763	4.486300	4.486300	4.458732	4.458800	4.458732
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
11.263886	10.259900	10.259900	9.090076	9.076500	9.019146
11.973796	10.973800	10.973800	10.744084	10.744100	10.744084
12.900000	11.900000	11.900000	11.900000	11.900000	11.900000

(continued)

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

	2017	2016	2015	2014
Stone Creek 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	4.107240	3.226056	3.653700	3.653541
Commercial/Industrial and Public Utility Real	4.151005	3.491012	4.177700	4.174780
General Business and Public Utility Personal	5.200000	4.200000	5.200000	5.200000
Sugarcreek Corporation				
Residential/Agricultural Real	6.941100	6.417503	6.423600	4.704875
Commercial/Industrial and Public Utility Real	7.289404	6.798232	6.797000	5.335616
General Business and Public Utility Personal	7.600000	7.600000	7.600000	6.600000
Tuscarawas Corporation				
Residential/Agricultural Real	7.547710	7.634391	7.634400	7.634391
Commercial/Industrial and Public Utility Real	7.286462	7.472265	7.457800	7.457788
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
Zoar Corporation				
Residential/Agricultural Real	6.141206	6.319423	6.300100	6.300162
Commercial/Industrial and Public Utility Real	6.005908	6.109645	6.109500	6.107307
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Townships:				
Auburn Township				
Residential/Agricultural Real	6.334802	5.148976	5.587000	5.589258
Commercial/Industrial and Public Utility Real	6.707132	5.658121	6.157700	6.149004
General Business and Public Utility Personal	6.900000	5.900000	6.400000	6.400000
Bucks Township				
Residential/Agricultural Real	4.271112	4.385985	4.405901	4.404992
Commercial/Industrial and Public Utility Real	4.572776	4.640347	4.650000	4.650000
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Clay Township				
Residential/Agricultural Real	4.463252	4.571078	4.561547	4.559762
Commercial/Industrial and Public Utility Real	6.739182	7.015830	7.050000	7.050000
General Business and Public Utility Personal	7.050000	7.050000	7.050000	7.050000
Dover Township				
Residential/Agricultural Real	3.901350	3.993090	3.993460	3.992394
Commercial/Industrial and Public Utility Real	4.258822	4.345820	4.345726	4.333780
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	4.335395	4.530852	4.533001	4.531719
Commercial/Industrial and Public Utility Real	6.568458	6.777832	6.777445	6.605045
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000

2013	2012	2011	2010	2009	2008
\$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
3.654075	3.651900	3.650900	3.623854	3.623000	3.619836
4.250765	4.247900	4.245100	4.154468	4.145100	4.131035
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
4.763933	4.764800	4.760900	4.537317	4.537100	4.534926
6.385873	5.389700	5.469800	5.325432	5.321000	5.302593
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
7.674347	7.671900	7.672100	7.571709	7.568400	6.773734
7.700000	7.700000	7.700000	7.700000	7.700000	7.085140
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
6.319880	6.309500	6.301300	6.291371	6.281400	4.270696
6.242726	6.242700	6.242700	6.218804	6.218800	4.218804
6.500000	6.500000	6.500000	6.500000	6.500000	4.500000
5.784875	5.776600	5.778100	5.883820	5.880300	5.874629
6.137658	6.125700	6.110600	6.081644	6.081700	6.081644
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
4.492122	4.490000	4.485300	4.643450	4.646500	4.536181
4.646122	4.650000	4.650000	4.650000	4.650000	4.623737
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
4.718734	4.711500	4.708000	4.871629	4.871100	4.871152
7.028274	7.021000	6.982400	6.266547	6.266600	6.266547
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
4.029662	4.028500	4.028200	3.979148	3.978000	3.975918
4.335524	4.333400	4.318900	4.256290	4.256300	4.256290
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.605956	4.606700	4.606800	4.503685	4.503500	4.500841
6.631835	6.585800	6.425700	6.193181	6.184400	6.184386
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000

(continued)

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

	2017	2016	2015	2014
Franklin Township				
Residential/Agricultural Real	\$4.943935	\$5.156679	\$5.158549	\$4.157414
Commercial/Industrial and Public Utility Real	4.827843	5.135569	5.257684	4.256463
General Business and Public Utility Personal	5.400000	5.400000	5.400000	4.400000
Goshen Township				
Residential/Agricultural Real	3.949647	4.762169	4.762100	4.760111
Commercial/Industrial and Public Utility Real	3.970763	4.793427	4.800000	4.785715
General Business and Public Utility Personal	4.100000	4.800000	4.800000	4.800000
Jefferson Township				
Residential/Agricultural Real	6.418024	6.654927	6.660340	6.658317
Commercial/Industrial and Public Utility Real	7.016554	7.300000	7.300000	7.300000
General Business and Public Utility Personal	7.300000	7.300000	7.300000	7.300000
Lawrence Township				
Residential/Agricultural Real	9.056963	9.587318	9.589163	9.585790
Commercial/Industrial and Public Utility Real	9.657548	9.950062	9.950403	9.921917
General Business and Public Utility Personal	10.300000	10.300000	10.300000	10.300000
Mill Township				
Residential/Agricultural Real	4.046925	4.129498	4.131100	4.129514
Commercial/Industrial and Public Utility Real	4.472606	5.043913	5.043560	5.034057
General Business and Public Utility Personal	5.050000	5.050000	5.050000	5.050000
Oxford Township				
Residential/Agricultural Real	3.911171	3.298933	3.298897	3.299306
Commercial/Industrial and Public Utility Real	3.896825	3.679227	3.672712	3.594846
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
Perry Township				
Residential/Agricultural Real	4.616670	4.799110	5.638766	3.640464
Commercial/Industrial and Public Utility Real	4.800000	4.798408	5.800000	3.800000
General Business and Public Utility Personal	4.800000	4.800000	5.800000	3.800000
Rush Township				
Residential/Agricultural Real	3.936998	4.065478	4.067756	4.068098
Commercial/Industrial and Public Utility Real	4.650118	4.797976	4.800000	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Salem Township				
Residential/Agricultural Real	3.343292	3.376888	3.378042	3.372833
Commercial/Industrial and Public Utility Real	3.754502	3.800000	3.800000	3.800000
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Sandy Township				
Residential/Agricultural Real	6.328748	6.560524	6.552632	6.546464
Commercial/Industrial and Public Utility Real	6.318596	6.795024	6.800000	6.800000
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000

2013	2012	2011	2010	2009	2008
\$4.201102	\$6.127400	\$4.196800	\$4.208305	\$3.208000	\$3.837107
4.266890	6.700000	4.264600	4.248550	3.247200	4.019183
4.400000	6.700000	4.400000	4.400000	3.400000	4.770000
4.800000	3.500000	3.785600	3.745550	3.744400	3.743668
4.800000	3.500000	3.800000	3.800000	3.797200	3.796600
4.800000	3.500000	3.800000	3.800000	3.800000	3.800000
5.979407	8.082200	6.865500	6.970088	6.969800	6.436588
6.400000	9.158900	7.291900	7.282583	7.279300	7.279306
7.300000	9.820000	7.300000	7.300000	7.300000	7.300000
9.657595	9.655900	9.645600	9.409277	9.404300	8.467043
9.972517	9.963500	9.962900	9.924064	9.919900	9.413170
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.165600	4.160700	4.193000	4.193618	4.190691	4.266575
4.577900	4.557100	4.834400	4.834424	4.825749	4.818560
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000
3.310408	3.310200	3.310100	3.307132	3.307300	3.306752
2.951836	3.529600	3.500600	3.591972	3.492000	3.491972
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
3.800000	5.029400	4.532900	4.688143	4.689700	4.679136
3.800000	5.800000	5.800000	5.665022	5.665000	5.665022
3.800000	5.800000	5.800000	5.800000	5.800000	5.800000
4.235308	4.232800	4.226300	4.402806	4.402400	4.401936
4.800000	4.800000	4.800000	4.664862	4.664900	4.664862
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.417011	3.415400	3.414600	3.446031	3.446400	3.446099
3.800000	3.780100	3.740200	3.662981	3.663000	3.662981
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.800000	6.800000	6.038900	6.037490	4.886200	4.890834
6.800000	6.800000	6.754500	6.667518	5.919000	5.919002
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000

(continued)

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

	2017	2016	2015	2014
Sugarcreek Township				
Residential/Agricultural Real	\$5.640293	\$5.881883	\$5.822600	\$5.765933
Commercial/Industrial and Public Utility Real	5.622170	5.890765	5.845900	5.803844
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Union Township				
Residential/Agricultural Real	4.216264	4.378932	4.382983	4.336211
Commercial/Industrial and Public Utility Real	4.289855	4.500000	4.500000	4.493761
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000
Warren Township				
Residential/Agricultural Real	3.322009	3.361817	3.362000	3.360746
Commercial/Industrial and Public Utility Real	3.358790	3.392651	3.400000	3.394840
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Warwick Township				
Residential/Agricultural Real	5.133854	5.250741	5.155900	5.151229
Commercial/Industrial and Public Utility Real	5.107065	5.300000	5.300000	5.300000
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000
Washington Township				
Residential/Agricultural Real	4.292728	4.430864	4.430146	4.437060
Commercial/Industrial and Public Utility Real	4.444824	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	6.120880	5.845495	5.858781	5.864505
Commercial/Industrial and Public Utility Real	7.060432	6.963574	6.961661	6.926816
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
York Township				
Residential/Agricultural Real	5.628524	5.720309	5.721728	5.722520
Commercial/Industrial and Public Utility Real	5.385086	5.900000	5.900000	5.900000
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Other Units:				
Delaware Valley Joint Fire District				
Residential/Agricultural Real	2.169360	2.286937	2.290900	2.272230
Commercial/Industrial and Public Utility Real	2.407930	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Dover Public Library				
Residential/Agricultural Real	0.930025	1.000000	1.000000	1.000000
Commercial/Industrial and Public Utility Real	0.942842	1.000000	0.997423	0.991295
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
General Health District				
Residential/Agricultural Real	0.791916	0.853537	0.854364	0.853780
Commercial/Industrial and Public Utility Real	0.929057	0.999706	1.000000	0.998473
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2013	2012	2011	2010	2009	2008
\$5.891513	\$5.887400	\$5.900000	\$5.796174	\$5.604000	\$5.602329
5.813095	5.811800	5.814000	5.900000	5.794400	5.758735
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.434272	4.429900	4.425900	4.443888	4.312000	4.310532
4.500000	4.500000	4.500000	4.500000	4.464000	4.463959
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000
3.393025	3.583500	3.582700	3.582692	3.582600	3.518396
3.392596	3.600000	3.600000	3.600000	3.600000	3.569441
3.400000	3.600000	3.600000	3.600000	3.600000	3.600000
5.262050	5.257000	5.253000	4.282134	5.151800	5.021211
5.300000	5.300000	5.300000	4.300000	5.247100	5.194184
5.300000	5.300000	5.300000	4.300000	5.300000	5.300000
4.663392	4.659900	4.659100	4.798416	4.800000	2.800000
4.800000	4.800000	4.800000	4.800000	4.800000	2.800000
4.800000	4.800000	4.800000	4.800000	4.800000	2.800000
6.045129	6.027900	6.031100	6.013986	6.012300	6.012450
6.689713	6.673100	6.565900	6.545138	6.545200	6.545138
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.900000	5.900000	5.839300	5.728805	5.724400	5.723642
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
2.412355	2.405000	2.400600	2.498882	2.500000	2.011495
2.500000	2.500000	2.500000	2.500000	2.500000	2.405960
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000
0.878611	0.877100	0.876200	0.857579	0.857100	0.855813
1.000000	1.000000	0.999900	0.951843	0.944100	0.940485
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

(continued)

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

	2017	2016	2015	2014
Gnadenhutten Public Library				
Residential/Agricultural Real	\$0.935969	\$1.000000	\$0.000000	\$0.000000
Commercial/Industrial and Public Utility Real	0.932351	0.999102	0.000000	0.000000
General Business and Public Utility Personal	1.000000	1.000000	0.000000	0.000000
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	0.443200	0.464450	0.463400	0.463368
Commercial/Industrial and Public Utility Real	0.467873	0.497824	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.228472	0.246816	0.246900	0.246742
Commercial/Industrial and Public Utility Real	0.312489	0.325886	0.325900	0.324696
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.673897	1.794350	1.793900	1.793467
Commercial/Industrial and Public Utility Real	2.325105	2.493357	2.500000	2.495657
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Newcomerstown Public Library				
Residential/Agricultural Real	2.339620	2.431095	2.431440	2.432795
Commercial/Industrial and Public Utility Real	2.371995	2.496002	2.494212	2.464930
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Tri-County Ambulance District				
Residential/Agricultural Real	1.376734	1.446518	1.163600	1.162308
Commercial/Industrial and Public Utility Real	1.424580	1.500000	1.396300	1.389623
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tri-Division Ambulance District				
Residential/Agricultural Real	3.436696	3.498908	3.890900	3.891736
Commercial/Industrial and Public Utility Real	3.689864	3.870516	3.938000	3.928596
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Tuscarawas County Public Library				
Residential/Agricultural Real	1.370654	1.484536	1.486200	0.485773
Commercial/Industrial and Public Utility Real	1.414114	1.500000	1.500000	0.491794
General Business and Public Utility Personal	1.500000	1.500000	1.500000	0.500000
Union Cemetery				
Residential/Agricultural Real	1.080397	0.627107	0.627400	0.626655
Commercial/Industrial and Public Utility Real	1.600614	1.304885	1.300300	1.297644
General Business and Public Utility Personal	2.480000	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

2013	2012	2011	2010	2009	2008
\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.480732	0.480700	0.479200	0.493151	0.493100	0.492976
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.249180	0.248700	0.248500	0.236507	0.236200	0.235492
0.327301	0.325200	0.325000	0.315320	0.314300	0.314347
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.885765	1.882100	1.881400	1.823257	1.824000	1.832210
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	0.459800	0.451431	0.451300	0.450591
2.434180	2.422300	0.745000	0.728264	0.727700	0.727801
2.500000	2.500000	1.000000	1.000000	1.000000	1.000000
1.228755	0.745800	0.744200	0.753380	0.753400	0.752175
1.381574	1.141800	1.164800	1.118819	1.118000	1.118180
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
4.000000	4.000000	3.988200	4.000000	4.000000	2.851081
3.858880	3.603600	3.601400	3.601028	3.569600	3.403755
4.000000	4.000000	4.000000	4.000000	4.000000	4.500000
0.500000	0.500000	0.500000	0.500000	0.640000	0.286534
0.500000	0.500000	0.500000	0.500000	0.640000	0.345031
0.500000	0.500000	0.500000	0.500000	0.640000	0.460000
0.627326	0.626100	0.624400	0.624098	0.623400	0.622507
1.259420	1.256800	1.237100	1.252075	1.244600	1.236719
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)
2017	\$11,658,702	\$11,410,603	97.87%	\$340,171	\$11,750,774	100.79%
2016	11,063,990	10,785,311	97.48	305,882	11,091,193	100.25
2015	10,792,995	10,547,801	97.73	326,253	10,874,054	100.75
2014	10,699,004	10,420,419	97.40	376,447	10,796,866	100.91
2013	10,451,080	10,164,611	97.26	299,731	10,464,342	100.13
2012	10,376,520	10,144,710	97.77	320,164	10,464,874	100.85
2011	9,939,503	9,645,388	97.04	325,595	9,970,983	100.32
2010	10,010,746	9,627,561	96.17	303,720	9,931,281	99.21
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

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
 2017 and 2008 (1)

Name of Taxpayer	2017	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$12,867,410	0.74 %
Muskingum Watershed Conservancy District	11,375,090	0.65
The Belden Brick Company	8,767,820	0.51
Holmes Limestone Company	5,079,960	0.29
RHDK Investments, LLC	4,044,020	0.23
VAD Heritage, LLC	3,432,720	0.20
Park Village Assisted Living, LLC	2,585,320	0.15
Wal-Mart Real Estate Business Trust	2,306,730	0.13
The Inn at Northwood Village, LTD	2,281,520	0.13
Dixon Real Estate Holdings, LLC	2,221,090	0.13
Totals	<u>\$54,961,680</u>	<u>3.16 %</u>
Total Real Property Assessed Valuation	<u>\$1,739,761,550</u>	

Name of Taxpayer	2008	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,182,140	1.04 %
Muskingum Watershed Conservancy District	9,496,420	0.61
The Belden Brick Company	6,588,260	0.43
Newpointe Community Church	5,071,630	0.33
The Dutch Corporation	2,779,160	0.18
The Union Hospital Association	2,366,200	0.15
Wal-Mart Real Estate Business Trust	2,267,650	0.15
Heritage Station, Incorporated	2,199,640	0.14
Lowe's Home Centers, Incorporated	2,116,370	0.14
Artex Oil Company	1,918,690	0.12
Totals	<u>\$50,986,160</u>	<u>3.29 %</u>
Total Real Property Assessed Valuation	<u>\$1,551,784,490</u>	

(1) The amounts presented represent the assessed values upon which 2017 and 2008 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Public Utilities Tangible Personal Property Taxpayers
2017 and 2008 (1)

Name of Taxpayer	2017	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$58,194,980	47.01 %
East Ohio Gas Company DBA Dominion East Ohio	18,771,750	15.17
Dominion Transmission, Incorporated	13,739,880	11.10
Tennessee Gas Pipeline Company	12,470,290	10.08
AEP Ohio Transmission Company, Incorporated	9,981,440	8.06
Columbia Gas of Ohio, Incorporated	2,303,910	1.86
Frontier Power Company	1,930,070	1.56
Guernsey-Muskingum Electric Cooperative, Incorporated	1,549,340	1.25
Ohio Edison Company	1,117,730	0.90
Carroll Electric Cooperative, Incorporated	1,065,680	0.86
Total	\$121,125,070	97.85 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$123,787,450	

Name of Taxpayer	2008	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$32,630,320	52.93 %
Dominion Transmission, Incorporated	9,192,830	14.91
East Ohio Gas Company DBA Dominion East Ohio	8,397,140	13.62
Tennessee Gas Pipeline Company	4,691,710	7.61
Frontier Power Company	1,296,160	2.10
Guernsey-Muskingum Electric Cooperative, Incorporated	1,101,670	1.79
Carroll Electric Cooperative, Incorporated	840,370	1.36
Ohio Edison Company	764,500	1.24
Columbia Gas of Ohio, Incorporated	603,890	0.98
Columbia Gas Transmission Corporation	533,450	0.87
Total	\$60,052,040	97.41 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$61,650,840	

(1) The amounts presented represent the assessed values upon which 2017 and 2008 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

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Tuscarawas County, Ohio*Taxable Sales by Type (1)**Last Seven Years (2)*

	2017	2016	2015	2014
Sales Tax Payments	\$3,318,449	\$3,217,080	\$3,255,865	\$3,713,859
Direct Pay Tax Return Payments	594,759	722,978	718,317	578,281
Seller's Use Tax Return Payments	1,636,959	1,356,781	1,321,476	1,153,257
Consumer's Use Tax Return Payments	367,817	578,245	399,624	352,018
Motor Vehicle Tax Payments	2,058,333	1,921,558	1,981,260	1,885,085
Watercraft and Outboard Motors	26,504	26,157	22,823	22,597
Department of Liquor Control	45,960	44,034	39,352	36,519
Sales/Use Tax Voluntary Payments	7,640	26,463	(21,414)	34,781
Sales/Use Tax Assessment Payments	91,497	100,017	34,599	74,469
Managed Audit Sales/Use Tax Payments	12,907	27,358	30,413	5,533
Sales Tax on Motor Vehicle Fuel Refunds	1,173	1,771	8,919	1,983
Certified Assessment Payments	54,400	76,086	101,669	(2,045)
Statewide Master Numbers	4,311,576	4,205,185	4,245,910	4,188,735
Streamlined Sales Tax Payments	31,425	18,734	18,519	5,294
Non-Resident Motor Vehicle Tax Payments	5,902	5,662	11,586	4,143
Transient Sales	889,505	836,393	921,624	444,936
Use Tax Amnesty Payments	3	333	1,075	2,529
Administrative Rotary Fund Fee	(134,434)	(131,592)	(130,827)	0
Sales/Use Tax Refunds Approved	(11,370)	(5,672)	(8,923)	0
Total	\$13,309,005	\$13,027,571	\$12,951,867	\$12,501,974
Sales Tax Rate	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.

2013	2012	2011
\$3,655,118	\$3,395,484	\$3,166,741
543,395	509,217	438,009
1,016,439	869,999	808,474
328,701	296,416	284,732
1,733,129	1,731,069	1,547,812
20,421	17,028	17,616
34,233	30,737	28,988
9,143	12,518	6,140
58,262	64,488	68,056
0	0	0
1,585	1,459	1,102
0	0	0
4,052,698	3,784,485	3,597,184
7,714	6,650	6,959
4,194	2,488	4,868
0	0	0
14,057	19,147	5,464
(114,536)	(107,117)	(99,626)
(25,476)	(29,444)	(19,607)
<u>\$11,339,077</u>	<u>\$10,604,624</u>	<u>\$9,862,912</u>
1.00%	1.00%	1.00%

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Tuscarawas County, Ohio
*Ratio of General Obligation Bonded Debt to Estimated Actual
Value and Bonded Debt Per Capita
Last Eight 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		
2017	92,297	\$5,111,414,843	\$911,427	\$299,100	\$1,210,527	0.02 %	\$13
2016	92,420	4,729,045,650	1,000,900	331,200	1,332,100	0.03	14
2015	92,702	4,664,254,741	1,085,829	362,300	1,448,129	0.03	16
2014	92,637	4,640,217,163	1,166,445	421,400	1,587,845	0.03	17
2013	92,683	4,499,864,952	1,242,968	449,500	1,692,468	0.04	18
2012	92,452	4,487,229,984	1,315,605	476,700	1,792,305	0.04	19
2011	92,514	4,474,112,618	1,384,553	503,000	1,887,553	0.04	20
2010	92,560	4,627,599,080	1,450,000	0	1,450,000	0.03	16

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

Source: Tuscarawas County Auditor

Note: Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Tuscarawas County, Ohio
*Ratio of Outstanding Debt to
Total Personal Income and Debt Per Capita
Last Ten Years*

Year	Governmental Activities			Business-Type Activities				
	General Obligation Bonds	Bond Anticipation Notes	Capital Leases	Revenue Bonds	General Obligation Bonds	OPWC Loans Payable	OWDA Loans Payable	Capital Leases
2017	\$911,427	\$510,000	\$7,770,921	\$5,812,800	\$299,100	\$2,061,581	\$2,463,716	\$297,994
2016	1,000,900	562,000	0	5,895,400	331,200	2,239,498	2,489,719	215,000
2015	1,085,829	612,000	257	5,477,899	362,300	2,273,489	2,630,044	226,000
2014	1,166,445	659,000	1,740	5,427,208	421,400	2,435,022	2,668,854	236,000
2013	1,242,968	704,000	3,135	5,159,078	449,500	2,472,336	2,713,968	246,000
2012	1,315,605	747,000	10,552	4,996,931	476,700	1,710,127	2,633,835	255,000
2011	1,384,553	788,000	18,895	1,755,584	503,000	1,778,518	2,850,249	264,000
2010	1,450,000	828,000	20,447	0	0	1,766,684	4,334,461	271,000
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

Source: Tuscarawas County Auditor

Note: Personal income and population amounts can be found on page S45.

Total Debt	Percentage of Personal Income	Per Capita
\$20,127,539	0.5408 %	\$218.07
12,733,717	0.3422	137.78
12,667,818	0.3437	136.65
13,015,669	0.3651	140.50
12,990,985	0.3860	140.17
12,145,750	0.3706	131.37
9,342,799	0.2920	100.99
8,670,592	0.2937	93.68
7,057,819	0.2461	76.23
5,749,163	0.1949	62.06

Tuscarawas County, Ohio
Legal Debt Margin
Last Ten Years

	2017	2016	2015	2014
Tax Valuation	\$1,863,549,000	\$1,725,542,630	\$1,691,148,060	\$1,680,667,040
Debt Limit (1)	45,088,725	41,638,566	40,778,702	40,516,676
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	911,427	1,000,900	1,085,829	1,166,445
Bond Anticipation Note	510,000	562,000	612,000	659,000
Amount of Debt Subject to Limit	1,421,427	1,562,900	1,697,829	1,825,445
Legal Debt Margin	<u>\$43,667,298</u>	<u>\$40,075,666</u>	<u>\$39,080,873</u>	<u>\$38,691,231</u>
Legal Debt Margin as a Percentage of the Debt Limit	96.85%	96.25%	95.84%	95.49%
Unvoted Debt Limit (2)	\$18,635,490	\$17,255,426	\$16,911,481	\$16,806,670
Amount of Debt Subject to Limit	1,421,427	1,562,900	1,697,829	1,825,445
Unvoted Legal Debt Margin	<u>\$17,214,063</u>	<u>\$15,692,526</u>	<u>\$15,213,652</u>	<u>\$14,981,225</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	92.37%	90.94%	89.96%	89.14%

(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

2013	2012	2011	2010	2009	2008
\$1,624,745,330	\$1,616,727,890	\$1,609,952,170	\$1,651,778,660	\$1,636,363,130	\$1,667,129,360
39,118,633	38,918,197	38,748,804	39,794,467	39,409,078	40,178,234
1,242,968	1,315,605	1,384,553	1,450,000	0	0
704,000	747,000	788,000	828,000	866,000	902,000
1,946,968	2,062,605	2,172,553	2,278,000	866,000	902,000
\$37,171,665	\$36,855,592	\$36,576,251	\$37,516,467	\$38,543,078	\$39,276,234
95.02%	94.70%	94.39%	94.28%	97.80%	97.76%
\$16,247,453	\$16,167,279	\$16,099,522	\$16,517,787	\$16,363,631	\$16,671,294
1,946,968	2,062,605	2,172,553	2,278,000	866,000	902,000
\$14,300,485	\$14,104,674	\$13,926,969	\$14,239,787	\$15,497,631	\$15,769,294
88.02%	87.24%	86.51%	86.21%	94.71%	94.59%

Tuscarawas County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2017

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Tuscarawas County			
General Obligation Bonds	\$911,427	100.00 %	\$911,427
Bond Anticipation Notes	510,000	100.00	510,000
Capital Lease	7,770,921	100.00	7,770,921
<i>Total Direct - Tuscarawas County</i>	<u>9,192,348</u>		<u>9,192,348</u>
Overlapping			
Claymont City School District	2,903,044	100.00	2,903,044
Coshocton County Career Center	165,118	0.47	776
Dover City School District	25,331,787	100.00	25,331,787
Fairless Local School District	10,619,511	1.51	160,355
Indian Valley Local School District	8,239,797	100.00	8,239,797
New Philadelphia City School District	1,129,266	100.00	1,129,266
Newcomerstown Exempted Village School District	1,277,567	78.62	1,004,423
Ridgewood Local School District	2,544,963	2.26	57,516
Sandy Valley Local School District	9,592,174	14.88	1,427,315
Strasburg-Franklin Local School District	4,911,118	100.00	4,911,118
Tuscarawas Valley Local School District	2,015,930	92.34	1,861,510
City of Dover	2,346,981	100.00	2,346,981
City of New Philadelphia	6,243,588	100.00	6,243,588
City of Uhrichsville	1,658,335	100.00	1,658,335
Village of Baltic	1,324,729	68.07	901,743
Village of Dennison	117,529	100.00	117,529
Village of Midvale	475,562	100.00	475,562
Village of Mineral City	150,621	100.00	150,621
Auburn Township	48,000	100.00	48,000
Bucks Township	24,467	100.00	24,467
Clay Township	27,853	100.00	27,853
Oxford Township	21,658	100.00	21,658
Rush Township	15,250	100.00	15,250
Salem Township	54,000	100.00	54,000
Sugarcreek Township	68,061	100.00	68,061
Union Township	26,040	100.00	26,040
Warren Township	22,105	100.00	22,105
Wayne Township	4,346	100.00	4,346
Mineral-Sandy Ambulance District	43,989	100.00	43,989
Tri-County Ambulance District	177,381	100.00	177,381
<i>Total Overlapping</i>	<u>81,580,770</u>		<u>59,454,416</u>
<i>Totals</i>	<u>\$90,773,118</u>		<u>\$68,646,764</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	
2017	\$2,491,620	\$1,834,655	\$656,965	\$304,948	\$113,482	1.57
2016	2,192,683	1,668,739	523,944	296,015	118,371	1.26
2015	2,331,415	1,530,854	800,561	322,677	128,822	1.77
2014	2,098,783	1,502,746	596,037	288,723	86,856	1.59
2013	1,868,070	1,313,014	555,056	286,287	93,017	1.46
2012	1,557,720	1,133,937	423,783	262,215	101,536	1.17
2011	2,374,622	1,405,632	968,990	1,508,160	56,211	0.62
2010	2,206,260	1,266,215	940,045	210,230	89,085	3.14
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

(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	
2017	\$1,464,627	\$851,494	\$613,133	\$185,445	\$193,901	1.62
2016	1,424,766	748,413	676,353	187,610	183,856	1.82
2015	1,434,459	1,023,449	411,010	180,898	193,837	1.10
2014	1,356,892	775,014	581,878	124,927	20,928	3.99
2013	1,072,310	1,077,757	(5,447)	102,514	15,241	(0.05)
2012	1,637,544	985,417	652,127	91,883	12,286	6.26
2011	1,197,596	2,045,027	(847,431)	90,153	28,897	(7.12)
2010	711,851	704,454	7,397	88,508	15,604	0.07
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)

(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)
2017	92,297	\$3,721,605	\$40,322	4.70 %
2016	92,420	3,721,605	40,268	5.20
2015	92,702	3,686,010	39,762	5.40
2014	92,637	3,565,199	38,486	4.80
2013	92,683	3,365,769	36,315	6.20
2012	92,452	3,277,618	35,452	6.30
2011	92,514	3,199,057	34,579	7.50
2010	92,560	2,951,856	31,891	9.50
2009	92,584	2,867,889	30,976	11.90
2008	92,634	2,949,765	31,843	6.20

- Sources:**
- (1) Tuscarawas County Auditor
 - (2) U.S. Department of Commerce - Bureau of Economic Analysis; 2016 is the latest information available.
 - (3) Ohio Department of Job and Family Services - Office of Workforce Development

Tuscarawas County, Ohio
Principal Employers
 2017 and 2008

Employer	Nature of Business
Union Hospital	Health Care
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.
Zimmer Patient Care Division	Orthopedic, Prosthetic, and Surgical Appliances/Supplies
Meteor Sealing Systems, LLC	Rubber Weatherstrips
Hennis Care Center, Incorporated	Nursing Home
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.
Copley Ohio Newspapers	Newspaper Publishing
New Dawn Health Care	Retirement Home
Gradall Company	Construction Equipment
Kurz-Kasch Inc	Plastic Fabrication
The Belden Brick Company	Face and Acid Proof Brick
Altivity Packaging, LLC	Paper/Cardboard Products
Twin City Hospital	Health Care
Greer Steel	Cold-rolled Strip Steel
Marlite	Paneling/Doors/Restroom Partitions
Total	
Total Employment within the County	

Sources: Tuscarawas County and the 2017 Ohio Industrial Directory, published by Harris Publishing Company

2017			2008		
Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
852	1	1.96 %	1,014	1	2.29 %
417	2	0.96	250	8	0.56
364	3	0.84	300	4	0.68
325	4	0.75			
321	5	0.74			
288	6	0.66	300	4	0.68
245	7	0.56			
245	7	0.56			
207	9	0.48	445	2	1.01
175	10	0.40			
			394	3	0.89
			270	6	0.61
			263	7	0.59
			250	8	0.56
			250	8	0.56
<u>3,439</u>		<u>7.91 %</u>	<u>3,736</u>		<u>8.43 %</u>
<u>43,500</u>			<u>44,300</u>		

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

	2017	2016	2015	2014
General Government				
Legislative and Executive				
Commissioners	7.00	7.00	7.00	6.00
Auditor	17.00	17.00	17.00	25.00
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	12.00	14.00	13.00	13.00
Board of Elections	14.00	10.00	13.00	13.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	7.00	7.00	7.00	7.00
Data Processing	5.00	5.00	4.00	5.00
Certificate of Title Administration	6.25	7.00	7.00	10.00
Judicial				
Common Pleas Court	14.75	15.00	15.00	16.00
Probate Court	4.00	5.00	5.00	6.00
Juvenile Court	17.00	15.00	13.00	17.00
Municipal Court	7.00	7.00	7.00	7.00
County Court	12.00	14.00	14.00	15.00
Clerk of Courts	8.50	11.00	10.00	11.00
Law Library	1.50	2.00	2.00	2.00
Public Safety				
Sheriff	36.50	39.00	43.00	40.00
Jail Operations	43.50	42.00	40.00	41.00
Probation/Community Corrections	9.50	11.00	9.00	8.00
911 Dispatch Center	19.00	21.00	21.00	20.00
Litter Enforcement - Solid Waste Grant	1.00	1.50	1.50	1.50
Homeland Security and Emergency Management	3.00	3.00	4.00	3.00
Coroner	2.00	2.00	2.00	2.00
Public Works				
Engineer	25.00	27.00	30.00	30.00
Map Office	0.00	0.00	0.00	0.00
Sewer District	10.50	12.00	11.00	10.00
Water District	6.25	6.00	7.00	7.00
Health				
Developmental Disabilities Board	59.00	62.00	126.00	125.00
Dog and Kennel	4.00	4.00	4.00	5.00
Human Services				
Income Maintenance	50.00	50.00	50.00	43.00
Children's Services	35.00	34.00	34.00	33.00
Shared Employees	10.00	15.00	15.00	15.00
Veteran Services	9.50	10.00	10.00	10.00
Child Support Enforcement	26.00	28.00	28.00	29.00
County Home	0.00	0.00	0.00	0.00
Community and Economic Development	2.00	2.00	2.00	2.00
Total	<u>493.75</u>	<u>514.50</u>	<u>580.50</u>	<u>586.50</u>

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

2013	2012	2011	2010	2009	2008
6.00	6.00	6.00	6.00	6.00	6.00
17.50	17.50	20.00	20.00	19.00	22.00
5.00	5.00	5.00	5.00	6.50	6.50
13.00	13.00	15.00	14.00	12.00	16.00
12.50	13.25	14.00	14.00	16.25	15.00
4.00	4.00	4.00	4.00	4.00	4.00
7.00	7.00	7.00	7.00	6.00	7.00
4.00	4.00	4.00	4.00	4.00	4.00
8.75	8.75	10.00	12.00	9.25	11.00
15.25	14.75	16.00	15.00	14.50	15.00
4.00	4.00	7.00	6.00	6.00	6.00
17.50	17.50	18.00	18.00	19.50	21.00
11.50	12.00	8.00	6.00	6.00	6.00
15.50	14.50	16.00	15.00	13.50	15.00
9.00	10.00	16.00	15.00	12.50	14.00
2.00	2.00	2.00	2.00	1.50	1.00
45.25	43.50	37.00	36.00	35.00	38.00
42.00	39.50	42.00	45.00	44.00	48.00
8.00	8.00	7.00	6.00	5.00	5.00
20.00	22.00	20.00	23.00	22.00	20.00
1.50	1.50	1.50	2.00	2.00	2.00
4.00	3.00	3.00	4.00	4.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
31.50	31.50	32.00	37.00	38.00	33.00
0.00	0.00	0.00	0.00	0.00	2.00
10.50	10.00	11.00	12.00	12.50	11.00
9.25	9.50	8.00	7.00	7.50	6.00
115.50	128.50	143.00	134.00	129.50	142.00
3.50	4.50	5.00	4.00	3.50	5.00
41.00	41.00	42.00	46.00	46.00	50.00
30.00	27.00	28.00	31.00	31.00	32.00
15.00	15.00	18.00	20.00	20.00	22.00
10.00	11.00	12.00	11.00	10.00	10.00
28.00	29.50	37.00	39.00	36.25	44.00
0.00	0.00	0.00	0.00	0.00	36.00
2.00	3.00	3.00	3.00	3.00	3.00
<u>571.50</u>	<u>583.25</u>	<u>619.50</u>	<u>625.00</u>	<u>607.75</u>	<u>684.50</u>

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

	2017	2016	2015	2014
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	1,039	1,219	1,176	1,220
Number of meetings	97	101	96	100
Auditor				
Number of non-exempt conveyances	1,960	1,966	1,872	1,791
Number of exempt conveyances	1,820	1,914	1,847	1,724
Number of real estate transfers	3,780	3,880	3,719	3,515
Number of personal property returns	0	0	0	0
Number of non-payroll checks issued	23,862	24,588	23,849	22,038
Number of payroll checks issued	2,417	2,935	3,457	4,911
Number of payroll direct deposits	14,024	14,446	14,196	14,011
Number of licensed dogs	15,744	14,757	15,182	15,865
Number of weights and measures tests conducted	2,138	1,571	1,572	1,646
Number of pre-approved deeds	6,867	6,658	6,668	6,292
Number of recipients receiving homestead exemption (HE-1)	6,958	7,135	7,356	7,565
Number of properties receiving owner-occupancy credit (Real and Manufactured Homes)	24,110	24,113	24,119	24,128
Number of parcels qualified to be on CAUV	7,976	7,986	7,947	7,971
Number of acres qualified to be on CAUV	241,111	240,502	239,153	239,842
Number of parcels exempt from taxes	4,532	4,486	4,463	4,413
Total value of exempt parcels	\$185,929,180	\$183,244,860	\$172,554,040	\$171,467,880
Treasurer				
Number of parcels billed	61,325	61,138	61,044	61,647
Return on portfolio (cash basis)	\$530,048	\$295,222	\$204,030	\$289,720
Prosecuting Attorney				
Number of cases - criminal	343	342	318	350
Number of cases - civil stalking	69	91	85	70
Number of cases - domestic violence	107	122	118	114
Board of Elections				
Number of precincts	81	81	81	81
Number of registered voters	58,680	58,357	56,275	58,828
Number of voters last general election	16,884	42,154	31,879	24,156
Percentage of registered voters that voted	28.77%	72.23%	56.65%	41.06%
Recorder				
Number of deeds recorded	3,878	3,549	3,656	3,070
Number of mortgages recorded	3,073	3,391	3,202	2,946
Data Processing				
Number of users served	351	361	390	369
Risk Management				
Number of claims	22	21	24	10
Judicial				
Common Pleas Court - General Division				
Number of civil cases filed	921	809	693	698
Number of criminal cases filed	333	355	334	368
Number of D.R. filings including post-decree	805	876	920	815
Juvenile Court				
Number of delinquencies filed	294	264	238	267
Number of traffic cases	439	371	399	403
Number of neglect/abuse cases	31	41	46	38
Number of unruly cases	60	88	46	67
Number of contributing cases	13	28	18	24
Number of parentage cases	310	331	246	263
Number of tobacco cases	1	0	2	2

2013	2012	2011	2010	2009	2008
1,178	1,166	1,192	1,234	1,238	1,211
99	98	95	101	101	99
1,836	1,699	1,526	1,576	1,469	1,797
1,852	1,662	1,562	1,525	1,561	1,647
3,688	3,361	3,088	3,101	3,030	3,444
0	0	0	16	17	640
22,504	22,714	24,175	25,947	27,067	28,752
4,862	5,678	6,138	7,461	8,414	9,755
13,023	12,750	12,770	12,223	11,697	15,795
16,615	16,900	16,781	16,159	15,734	15,861
1,605	N/A	N/A	N/A	N/A	N/A
5,891	5,866	N/A	N/A	N/A	N/A
7,705	7,531	7,358	7,425	7,351	7,254
24,126	24,124	23,986	24,402	24,412	N/A
7,929	7,878	7,937	7,947	7,926	7,920
239,340	238,167	239,036	238,086	237,424	236,161
4,412	4,383	4,354	4,321	4,298	4,300
\$169,405,960	\$169,699,080	\$169,586,010	\$165,704,940	\$164,090,530	\$156,029,120
61,546	61,556	63,489	61,567	61,567	63,801
\$196,079	\$175,838	\$230,596	\$433,904	\$1,093,128	\$2,039,825
276	323	521	518	599	553
84	65	66	92	90	86
131	133	152	172	144	139
81	81	81	81	81	81
58,077	59,884	58,283	59,920	58,771	59,778
15,821	41,693	29,744	29,875	24,702	43,650
27.24%	69.62%	51.03%	49.86%	42.03%	73.02%
3,487	3,202	2,935	2,783	3,545	3,606
3,604	3,528	2,862	3,213	3,011	3,673
408	356	347	309	368	352
11	10	5	4	2	9
846	1,167	1,256	1,341	1,358	948
299	340	309	323	335	300
786	837	999	1,159	579	1,067
320	443	443	410	502	529
422	446	394	455	467	511
31	42	54	66	41	47
60	102	108	113	94	111
16	37	35	57	52	12
290	289	350	443	433	404
7	12	5	2	0	6

(continued)

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

	2017	2016	2015	2014
Probate Court				
Number of estates filed	433	442	482	462
Number of guardianships filed	61	35	63	37
Number of civil cases filed	39	64	26	24
Number of adoptions filed	87	66	55	62
Number of minor settlements filed	10	12	5	12
Number of name changes filed	36	28	30	22
Number of marriage licenses filed	569	584	616	603
Tuscarawas County Court				
Number of civil cases filed	645	577	589	795
Number of criminal cases filed	732	693	779	769
Number of traffic cases filed	3,583	3,302	4,016	4,069
Number of civil cases terminated	670	550	616	478
Number of criminal cases terminated	852	778	1,267	1,198
Number of traffic cases terminated	3,917	3,590	3,956	4,316
Clerk of Courts				
Number of civil cases filed	921	866	785	769
Number of criminal cases filed	333	343	324	333
Number of court of appeals cases filed	35	59	68	56
Number of domestic cases filed	553	528	533	496
Number of MWCD objections filed	0	0	0	0
Number of motor vehicle titles issued	71,295	70,543	66,264	65,659
County Law Library				
Number of notary packets issued	223	256	210	241
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	104	107	99	102
Prisoners transported	1,343	1,401	1,333	831
Number of miles transporting prisoners	58,703	60,473	55,822	37,065
Average days served per prisoner	16	15	38	31
Average daily housing cost	\$82	\$80	\$82	\$74
Average cost per meal served	\$1.04	\$1.14	\$1.16	\$1.04
Enforcement				
Number of incidents reported	10,121	7,523	6,977	7,422
Number of calls responded to	16,868	17,201	17,071	16,253
Number of papers served	1,842	1,967	1,868	2,070
Number of telephone calls	52,244	50,024	49,075	50,376
Court security hours	5,721	5,293	5,022	4,883
Number of sheriff's sales	136	161	152	199
Number of CCW licenses issued	1,708	2,566	1,645	1,181
Number of registered SORN offenders	138	116	131	125
Homeland Security & Emergency Management				
Number of Haz-Mat responses	6	14	8	11
Public Works				
Engineer				
Miles of roads resurfaced	26.8	24.8	7.8	14.8
Number of bridges replaced/improved	2	3	8	2
Number of culverts built/replaced/improved	26	35	14	38

2013	2012	2011	2010	2009	2008
501	465	437	423	440	505
38	58	38	33	40	57
6	11	20	8	9	9
71	66	57	40	69	83
32	4	3	9	8	9
20	31	19	19	28	23
604	600	544	551	576	558
669	544	422	461	669	891
759	840	659	769	759	823
3,197	3,206	2,577	2,774	3,197	2,884
585	535	482	560	759	970
1,332	1,366	1,096	1,269	1,247	1,407
3,222	3,517	2,805	3,171	3,595	3,278
925	1,167	1,322	1,441	1,358	948
290	330	307	338	335	300
63	72	47	48	69	76
529	554	630	653	579	583
0	0	1	0	1	1
63,238	60,340	58,880	56,118	65,683	70,383
316	265	260	221	185	N/A
102	96	97	94	108	116
827	719	1,243	942	1,125	1,355
30,350	25,323	30,559	27,392	33,730	42,142
28	32	42	50	27	30
\$70	\$77	\$78	\$82	\$73	\$50
\$1.12	\$1.15	\$1.30	\$1.59	\$1.39	\$1.53
7,277	7,518	7,444	7,454	8,208	8,693
17,306	16,260	17,454	17,003	16,325	18,990
2,238	2,509	2,563	3,380	3,643	3,676
50,772	51,224	49,414	48,901	44,612	48,996
4,731	4,233	4,233	4,553	5,184	6,546
279	298	268	404	369	368
1,392	570	388	418	489	532
125	141	111	118	185	136
11	6	10	1	6	7
11.3	13.0	12.4	18.1	20.2	9.1
7	4	7	9	9	10
18	74	45	35	48	43

(continued)

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

	2017	2016	2015	2014
Sewer District				
Average daily sewage treated (in million gallons per day)	0.83	0.76	0.83	0.89
Number of tap-ins	10	9	42	32
Number of customers	3,686	3,672	3,907	4,252
Water District				
Average daily water treated (in million gallons per day)	0.52	0.56	0.71	0.59
Average daily water billed (in million gallons per day)	0.36	0.37	0.38	0.37
Number of tap-ins	14	9	77	58
Number of customers	2,508	2,544	2,479	2,580
Health				
Developmental Disabilities Board				
Adult Program				
Days of non-vocational attendance (1)	0	10,731	20,731	25,503
Individuals served (non-vocational) (1)	0	96	141	163
Other services (adult day, home service)	362	86	135	26
Adults served (all programs)	362	436	408	526
Children's Program				
Days of attendance (0-2 years)	2,155	1,400	1,174	1,354
Days of attendance (3-5 years)	3,302	3,372	3,002	3,264
Days of attendance (6-21 years)	1,583	1,451	2,001	2,434
Individuals served (children)	192	176	194	158
Transportation (one way trips)				
Children's programs	3,268	3,179	5,252	5,662
Adult programs (1)	0	15,338	34,909	37,545
Total individuals served by the DD Board	661	612	602	684
Individuals with Medicaid waivers	281	241	217	202
Human Services				
Jobs and Family Services				
Average client count - food stamps	5,353	5,485	5,392	5,788
Average client count - day care	382	394	314	324
Average client count - Medicaid	12,370	8,977	3,811	2,834
Average client count - Ohio Works First	239	248	275	274
Average client count - utility assistance	0	0	21	0
Child Support Enforcement Agency				
Average number of active support orders	6,406	7,243	7,315	7,500
Percentage collected	73.85%	72.21%	72.88%	72.59%
Children's Services				
Average client count - foster care	62	88	66	83
Average client count - adoption	29	23	31	24
Veteran Services				
Number of clients served	18,944	18,503	20,909	18,753
Amount of benefits paid to county residents	\$145,483	\$138,102	\$242,999	\$304,536
Community and Economic Development				
Number of new enterprise zone agreements	0	2	1	4
Number of related infrastructure projects	4	4	4	3

(1) The Developmental Disabilities Board abolished the adult day program at the workshop and adult transportation services as of October 1, 2016.

Source: Tuscarawas County

2013	2012	2011	2010	2009	2008
0.89	0.77	0.98	0.79	0.79	0.92
13	17	10	17	130	21
4,092	4,070	4,060	4,370	3,800	3,693
0.65	0.70	0.64	0.63	0.57	0.55
0.37	0.40	0.46	0.42	0.43	0.42
25	21	7	4	14	8
2,456	2,436	2,690	2,660	2,397	2,406
28,377	30,346	32,590	32,354	34,042	34,237
197	193	208	204	202	229
24	24	25	30	57	81
495	388	385	436	409	475
1,119	973	1,156	1,020	1,028	1,173
3,384	3,164	3,283	2,767	2,855	2,761
3,283	4,220	4,867	5,074	5,333	4,707
178	194	235	173	103	104
6,899	8,524	12,006	9,946	17,020	8,510
48,466	43,396	49,860	52,946	64,471	54,312
673	582	620	609	512	579
171	137	128	119	98	79
6,227	5,899	6,099	5,750	5,500	4,246
343	387	396	737	770	699
4,727	3,676	3,814	3,650	7,400	6,715
315	637	423	331	434	397
0	1	0	0	252	744
7,555	7,801	8,158	8,318	8,379	8,101
72.00%	72.00%	70.81%	68.06%	68.00%	70.13%
105	117	87	86	95	127
32	28	26	19	37	27
15,727	16,029	15,130	17,043	15,642	20,880
\$256,535	\$252,473	\$305,249	\$311,708	\$324,850	\$389,565
4	3	2	2	1	2
4	5	5	5	6	7

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

	2017	2016	2015	2014
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (square feet)	1,847	1,847	1,847	1,847
Auditor				
Administrative office space (square feet)	4,600	4,600	4,600	4,600
Number of vehicles	3	3	3	2
Treasurer				
Administrative office space (square feet)	2,622	2,622	2,622	2,622
Prosecuting Attorney				
Administrative office space (square feet)	4,074	4,074	4,074	4,074
Board of Elections				
Administrative office space (square feet)	3,842	3,842	3,842	3,842
Electronic poll books	151	N/A	N/A	N/A
Recorder				
Administrative office space (square feet)	2,625	2,625	2,625	2,625
Buildings and Grounds				
Number of vehicles	1	2	2	2
Data Processing				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
Judicial				
Common Pleas Court				
Number of court rooms	3	3	3	3
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	2	2	2	2
Number of vehicles	5	5	6	5
Municipal Court				
Number of court rooms	3	3	3	3
County Court				
Number of court rooms	1	1	1	1
Number of vehicles	2	2	1	2
Clerk of Courts				
Administrative office space (square feet)	3,553	3,553	3,553	3,553
Law Library				
Administrative office space (square feet)	520	520	520	520
Information Technology				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
Public Safety				
Sheriff				
Sheriff's Office space (entire building) (square feet)	68,212	68,212	68,212	68,212
Number of patrol vehicles	37	46	39	42
Probation/Community Corrections				
Number of vehicles	3	3	1	2
Homeland Security & Emergency Management				
Number of emergency response vehicles	4	4	3	3

2013	2012	2011	2010	2009	2008
1,847	1,847	1,847	1,330	1,330	1,330
4,600 3	4,600 3	4,600 3	5,636 3	5,636 2	5,636 2
2,622	2,622	2,622	1,333	1,333	1,333
4,074	4,074	4,074	3,734	3,734	3,734
3,842 N/A	3,842 N/A	3,842 N/A	3,120 N/A	3,120 N/A	3,120 N/A
2,625 3	2,625 3	2,625 3	2,420 3	2,420 2	2,420 2
1,369	1,369	1,369	1,309	1,309	1,309
2	2	2	2	2	2
1	1	1	1	1	1
1 4	1 4	1 4	1 5	1 5	1 5
3	1	1	1	1	1
1 2	1 1	1 2	1 2	1 1	1 1
3,553	3,553	3,553	3,422	3,422	3,422
N/A	N/A	N/A	N/A	N/A	N/A
1,369	1,369	1,369	1,309	1,309	1,309
68,212 35	68,212 39	68,212 36	68,212 37	68,212 36	68,212 36
2	2	2	2	2	2
3	1	1	1	1	1

(continued)

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

	2017	2016	2015	2014
Public Works				
Engineer				
Centerline miles of roads	466	466	466	467
Number of bridges	273	273	273	272
Number of culverts	3,099	3,099	3,099	2,100
Number of traffic signs	2,636	2,636	2,636	2,636
Number of vehicles	59	61	57	56
Sewer District				
Number of treatment facilities	5	5	5	5
Number of pumping stations	25	25	25	25
Miles of sewer lines	90	77	77	77
Number of vehicles	12	12	13	13
Water District				
Number of treatment facilities	4	4	4	4
Miles of water lines	66	53	53	53
Number of vehicles	9	9	10	9
Health				
Developmental Disabilities Board				
Number of facilities	5	7	7	6
Number of buses	10	12	17	17
Human Services				
Jobs and Family Services				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	2	1	0	0
Children Services				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	3	4	4	4
Child Support Enforcement Agency				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	0	0	0	0
Veteran Services				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	4	4	1	1
County Home				
Number of vehicles	0	0	0	0

Source: Tuscarawas County

2013	2012	2011	2010	2009	2008
467	467	467	467	467	467
273	273	274	274	274	274
2,099	3,099	3,292	3,292	3,292	3,292
2,636	2,636	2,636	2,636	2,636	2,636
56	56	54	56	54	54
5	5	5	4	4	4
25	25	20	20	20	20
77	76	76	73	73	73
14	16	15	8	8	8
4	4	4	4	4	4
53	53	49	49	49	49
8	8	8	5	5	5
6	6	6	6	6	6
17	16	16	16	16	16
11,994	11,994	11,994	11,994	11,994	11,994
0	0	0	2	2	2
12,484	12,484	12,484	12,484	12,484	12,484
3	4	4	7	7	7
1,500	1,500	1,500	1,500	1,500	1,500
0	1	1	2	2	2
2,584	2,584	2,584	2,584	2,584	2,584
1	1	1	1	1	1
0	0	0	0	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, 25 2018**