



OHIO AUDITOR OF STATE
KEITH FABER



**TUSCARAWAS COUNTY
DECEMBER 31, 2021**

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TUSCARAWAS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through the Ohio Department of Job and Family Services</i>			
<i>SNAP Cluster:</i>			
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2021-11-5999 / G-2223-11-6997	\$ 23,884
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2021-11-5999 / G-2223-11-6997	668,350
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			692,234
Total U.S. Department of Agriculture			692,234
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development</i>			
<i>Community Development Block Grants/States Program</i>			
	14.228	B-C-19-1CT-1	40,408
		B-F-19-1CT-1	299,403
		B-X-19-1CT-1	433,968
		B-F-21-1CT-1	565
Total Community Development Block Grants/States Program			774,344
Home Investment Partnerships Program	14.239	B-C-19-1CT-2	172,294
Total U.S. Department of Housing and Urban Development			946,638
U.S. DEPARTMENT OF THE INTERIOR			
<i>Direct Program</i>			
Payments in Lieu of Taxes	15.226	N/A	2,544
<i>Passed through the Ohio Department of Natural Resources</i>			
<i>Fish and Wildlife Cluster:</i>			
Wildlife Restoration and Basic Hunter Education	15.611	N/A	75
Total U.S. Department of the Interior			2,619
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Department of Public Safety</i>			
<i>COVID-19 Coronavirus Emergency Supplemental Funding Program</i>			
	16.034	2020-CE-CCF-2257	4,489
		2020-CE-LEF-2114	7,198
Total COVID-19 Coronavirus Emergency Supplemental Funding Program			11,687
Crime Victim Assistance	16.575	2021 VOCA-134018592	61,989
		2022 VOCA-134719822	19,451
Total Crime Victims Assistance			81,440
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-JG-A01-6802	7,096
<i>Passed through the Office of the Ohio Supreme Court</i>			
Violence Against Women Formula Grants	16.588	2018-WF-VA1-8855	2,670
<i>Direct Program</i>			
Bulletproof Vest Partnership Program	16.607	2019	1,456
Total U.S. Department of Justice			104,349
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Transportation</i>			
<i>Highway Planning and Construction Cluster:</i>			
<i>Highway Planning and Construction</i>			
TUS CR 103 0.00	20.205	109692	455,658
TUS CR 24 7.60		113911	500,000
TUS VAR PM PHASE 4		109243	150,000
Total Highway Planning and Construction Cluster			1,105,658
<i>Passed through the Ohio Department of Public Safety</i>			
<i>Highway Safety Cluster:</i>			
State and Community Highway Safety	20.600	IDEP/STEP-2022-Tuscarawas County Sheriff-00010	901
		IDEP/STEP-2021-Tuscarawas County Sheriff-00018	11,163
Total State and Community Highway Safety			12,064
National Priority Safety Programs	20.616	DDEP-2021-Tuscarawas County Sheriff-00019	1,255
Total Highway Safety Cluster			13,319
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2022-Tuscarawas County Sheriff-00010	781
		IDEP/STEP-2021-Tuscarawas County Sheriff-00018	9,719
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			10,500
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP	11,856
Total U.S. Department of Transportation			1,141,333
U.S. DEPARTMENT OF TREASURY			
<i>Passed through the Ohio Department of Education</i>			
COVID-19 Coronavirus Relief Fund	21.019	N/A	1,501
<i>Passed through the Ohio Office of Budget and Management</i>			
COVID-19 Coronavirus Relief Fund	21.019	N/A	2,635
Total U.S. Department of Treasury			4,136

TUSCARAWAS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021
(CONTINUED)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Total Federal 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	84.027A	H027A200111 H027A210111	3,853 10,485
Total Special Education - Grants to States			14,338
Special Education - Preschool Grants	84.173A	H173A200119 H173A210119	2,490 2,991
Total Special Education - Preschool Grants			5,481
Total Special Education Cluster (IDEA)			19,819
COVID-19 Governor's Emergency Education Relief (GEER) Fund	84.425C	N/A	10,311
Total U.S. Department of Education			30,130
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	NU52PS910184	6,750
<i>Passed through the Ohio Department of Job and Family Services</i>			
Promoting Safe and Stable Families	93.556	G-2021-11-5999 / G-2223-11-6997	74,939
COVID-19 Temporary Assistance for Needy Families	93.558	G-2021-11-5999 / G-2223-11-6997	22,038
Temporary Assistance for Needy Families	93.558	G-2021-11-5999 / G-2223-11-6997	1,115,766
Total Temporary Assistance for Needy Families			1,137,804
Child Support Enforcement	93.563	G-2021-11-6000 / G-2223-11-6998	1,120,101
<i>CCDF Cluster:</i>			
Child Care and Development Block Grant	93.575	G-2021-11-5999 / G-2223-11-6997	83,898
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5999 / G-2223-11-6997	5,549
Foster Care Title IV-E	93.658	G-2021-11-5999 / G-2223-11-6997	1,977,189
Adoption Assistance	93.659	G-2021-11-5999 / G-2223-11-6997	254,768
Social Services Block Grant	93.667	G-2021-11-5999 / G-2223-11-6997	990,398
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5999 / G-2223-11-6997	85,240
COVID-19 Elder Abuse Prevention Interventions Program	93.747	G-2021-11-5999 / G-2223-11-6997	638
Children's Health Insurance Program	93.767	G-2021-11-5999 / G-2223-11-6997	8,882
<i>Medicaid Cluster:</i>			
Medical Assistance Program	93.778	G-2021-11-5999 / G-2223-11-6997	2,037,238
Medicaid Child Welfare Related		G-2021-11-5999 / G-2223-11-6997	6,729
Total Medicaid Cluster			2,043,967
<i>Passed through the Ohio Department of Developmental Disabilities</i>			
Social Services Block Grant	93.667	2101OHSOSR	43,011
<i>Medicaid Cluster:</i>			
Medical Assistance Program	93.778	2105OH5ADM 2205OH5ADM	93,781 33,839
Total Medicaid Cluster			127,620
Total U.S. Department of Health and Human Services			7,960,754
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-2020-EP-00014	33,476
Total U.S. Department of Homeland Security			33,476
Total Expenditures of Federal Awards			\$10,915,669

The accompanying notes 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, 2021**

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's) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C – INDIRECT COST RATE

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

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

NOTE E - TRANSFERS BETWEEN PROGRAM YEARS

Federal regulations require schools to obligate certain federal awards by June 30. However, with ODE's consent, schools can transfer unobligated amounts to the subsequent fiscal year's program. The Tuscarawas County Board of Developmental Disabilities transferred the following amounts from 2021 to 2022 programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amt. Transferred</u>
Special Education - Grants to States	84.027A	\$332
Special Education - Preschool Grants	84.173A	\$2,061

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OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

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 of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures, which may impact subsequent periods of the County. Our report includes a reference 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 are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 29, 2022



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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Tuscarawas County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Tuscarawas County's major federal programs for the year ended December 31, 2021. Tuscarawas County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

In our opinion, Tuscarawas County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 29, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures, which may impact subsequent periods of the County. Our report includes a reference 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. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to June 29, 2022. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 14, 2022

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TUSCARAWAS COUNTY

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2021**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): <ul style="list-style-type: none"> • AL #14.228 - Community Development Block Grants/States Program • AL #93.658 – Foster Care Title IV-E • AL #93.778 – Medicaid 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?	Yes

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

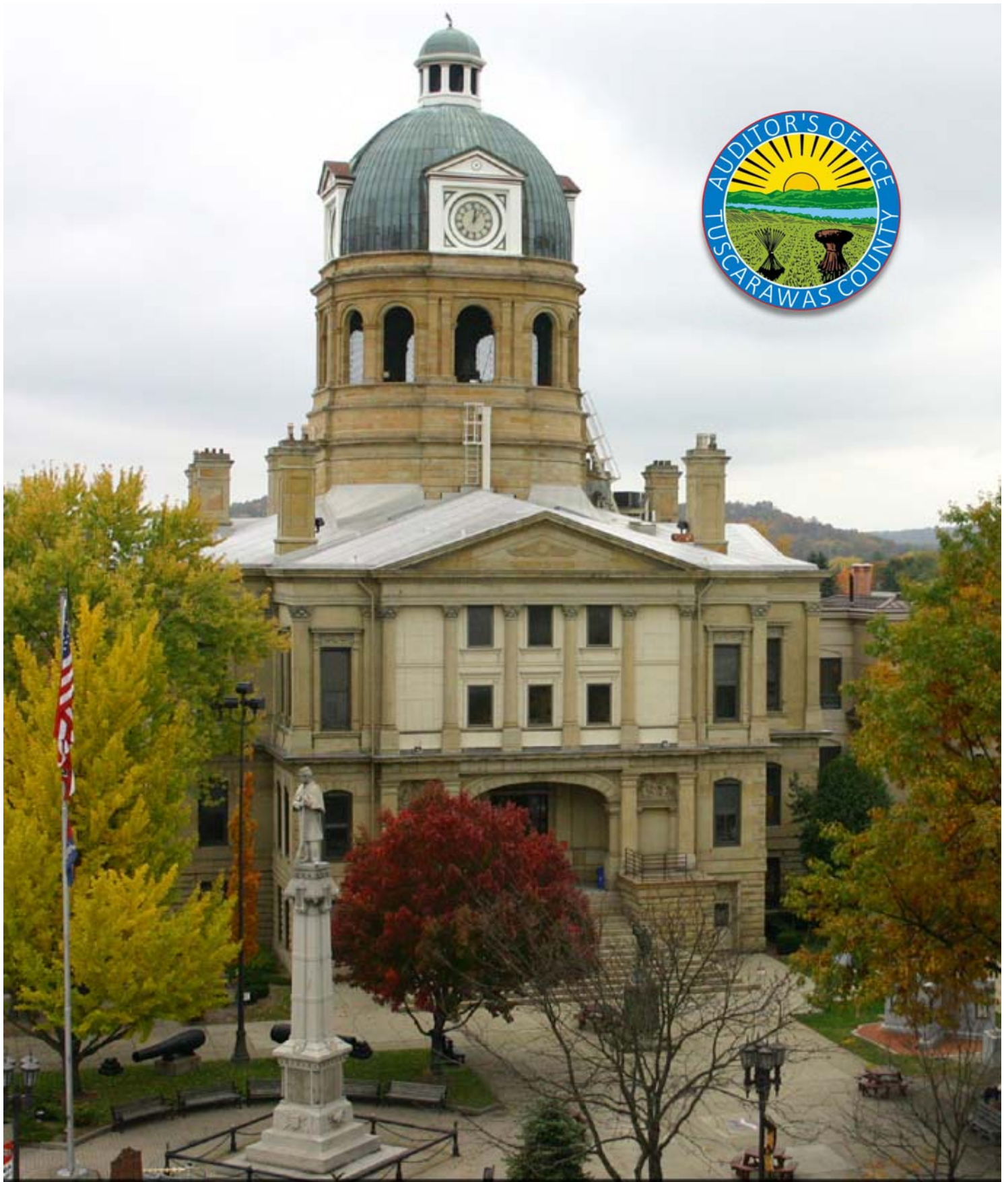
None.

3. FINDINGS FOR FEDERAL AWARDS

None.

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TUSCARAWAS COUNTY, OHIO



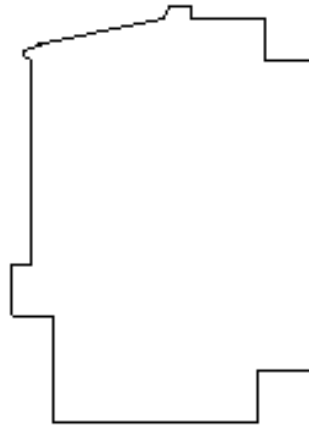
**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021**

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Tuscarawas County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021

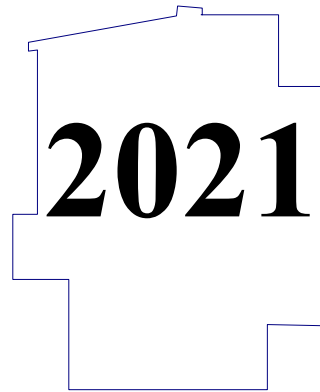


Larry Lindberg
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

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



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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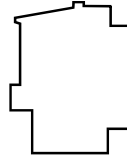
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Auditor's Office

Tuscarawas County

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



Telephone
(330) 365-3220
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June 29, 2022

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

In a year that was still dominated by a global pandemic, we are pleased to present the 2021 Annual Comprehensive Financial Report for the County of Tuscarawas. This report 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, 2021, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The County has 40,187 housing units, which are 70.5 percent owner-occupied. The largest city in Tuscarawas County is New Philadelphia with a total of 17,677 residents. New Philadelphia has 8,017 housing units, which are 56.2 percent owner-occupied. The County's second largest city, with 13,112 residents, is Dover, which has 5,530 housing units that are 65.7 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,272. Uhrichsville has 2,284 housing units, which are 58.7 percent owner-occupied. In 2021, the average selling price of a home in Tuscarawas County was \$187,673. The County includes 571 square miles and has a 2021 population estimate of 91,776, of which 70,851 are ages 18 or over. Please note that only some 2020 census figures were available.

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

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

The Tuscarawas County Historical Society, the East Central Ohio Educational Service Center, the Tuscarawas County Committee on Aging, Incorporated, the Tuscarawas County Agricultural Society, the New Philadelphia Municipal Court, and Starlight Enterprises, Incorporated, are not part of the Tuscarawas County entity and are excluded from the accompanying financial statements. All are legally separate from the County. None are fiscally dependent on the County. The County is not financially accountable for any of these entities. The Tuscarawas County Healthcare Consortium is included as a component unit of the County.

LOCAL ECONOMY

The year 2021 continued to be consumed with the first global pandemic in over 100 years. The 117th Congress passed the American Rescue Plan Act (ARPA) to provide additional relief due to the continued impact of COVID-19. Unlike the Coronavirus Aid, Relief, and Economic Security Act (also known as the CARES Act), monies are being distributed directly to the subdivisions. The entity of Tuscarawas County is scheduled to receive \$17,867,396, of which \$8,933,698 was received in 2021. The County has begun to appropriate these funds and designated \$3,607,000 to be used to improve the County's Water and Wastewater Systems.

Rebounding from the pandemic, lodging receipts, which are used as a gauge for the number of visitors to the County, increased from \$9,954 in 2020 to \$14,606 in 2021. This amount is similar to receipts in 2019 and 2018. However, the lodging receipts had drastically increased since 2012 as a result of workers coming to our County during the oil and gas boom. Even though that has subsided, our lodging receipts still remain significantly high when comparing it to the 5-year average of \$3,796 between 2007 and 2011. The County imposed a 3 percent hotel/motel tax in 1980.

Progress continued in our County throughout 2021. Construction of the City of New Philadelphia's newest hotel is underway. It is estimated that it will take 16 months to complete the 88-room Marriott TownPlace Suites Hotel. This new hotel will be a four-story structure that overlooks the Tuscarawas River. ProVia, in the Village of Strasburg, announced it is doubling the size of its facility. Projected to add a 150 more jobs over the next five years, this expansion will cost between \$14 million and \$18 million. In addition, ProVia purchased the former Times-Reporter property located in the City of New Philadelphia at auction for \$1.4 million. This property was purchased to support the company's continued growth. Battle Motors announced that it acquired \$120 million in growth capital to fund the expansion of its Crane Carrier plant, which makes EV refuse trucks, in the City of New Philadelphia. The proceeds will be used to more than double the size of the existing plant to 350,000 square feet, provide working capital, and add workforce and the necessary machines to increase production. The County's Economic Development and Finance Alliance became the new owner of the former Howden Buffalo property. During 2021, clean-up began at this location and developers are being sought for redevelopment of this site. First Federal Community Bank opened its First Federal Financial Education and Operations Center in the northern part of Dover in October 2021.

In October 2021, the Cleveland Clinic Union Hospital announced it would be searching for a new president due to the upcoming departure of Bruce James, who had been president since 2009 and led Union Hospital's transition from an independent community hospital to joining the Cleveland Clinic health system in 2018. Founded originally in 1906, Cleveland Clinic Union Hospital is the single largest employer in our County. The partnership with the Cleveland Clinic has helped ensure that operations and services would continue at high levels for the citizens of our County.

Even though the pandemic is still ongoing, public and non-profit entities found ways to keep moving forward. The City of New Philadelphia continued its work with the Ohio Department of Transportation on constructing a 3.2-mile bicycle and pedestrian trail from Kent State University-Tuscarawas (KSU-Tusc) campus to downtown

New Philadelphia. Costing approximately \$3 million, the trail gives students and residents a safer route to travel to and from the downtown. The pandemic cancelled the 10-year anniversary celebration of the opening of the Kent State Performing Arts Center on the KSU-Tusc campus. However, the occasion was finally celebrated in December 2021 during the appearance of legendary comedian and former Tonight Show host Jay Leno. The ribbon cutting ceremony was held for Buckeye Career Center's newest complex in 2021. The new 15,000 square-foot educational and training facility opened its doors to the public in 2020 but was not able to celebrate this newest addition until 2021. This new building is housing Natural Resources classes, Adult Education for EMS/Fire Safety, Energy Operations and Adult Education Utility Line-Worker programs.

Activity continued at Harry Clever Field in the City of New Philadelphia. The Ohio Department of Transportation has approved funding of a \$447,245 grant to pay for replacement of runway lighting at Harry Clever Field, the City's municipal airport. This grant will cover 95 percent of the project's cost and its construction will begin sometime in late spring or early summer of 2022. Claymont City School District debuted its renovated stadium in August 2021. Voters approved a 5-mill levy, which included renovation of its 80-year-old facility. The improvements included a new press box, a new scoreboard, new concession stands, and new bleachers along with a field house with new locker rooms. A new 8-lane track and new tennis courts along with a new video board by the scoreboard are still in store. The Village of Dennison Fire Department finished its new four-stall garage. Funded primarily with donations and grants, this much-needed project cost approximately \$200,000.

The County's green space continued to receive attention. In August 2021, a new quarter-mile stretch of the Ohio and Erie Canal Towpath Trail was completed, finally connecting the McDonnell Trailhead at the border of Stark and Tuscarawas counties to the rest of the trail in the Village of Bolivar. The approximately \$507,500 latest addition means 90 miles of the Towpath Trail can be followed continuously from Cleveland to Zoarville. The City of New Philadelphia is partnering with the Ohio and Erie Canal Coalition to fund a study to determine the best route to take to connect New Philadelphia's stretch of the Towpath Trail with the City of Dover's. Once the trail is completed, you will be able to hike or bike the Ohio and Erie Canal Towpath from Cleveland to New Philadelphia for a total of 101 miles.

In June 2021, the grand opening was held for the new Southside Community Park in the City of New Philadelphia. The \$3 million project included an Ohio Public Works Clean Ohio grant, which funded the majority of the construction. The 53-acre site included, among other things, a nature trail, a new entrance, a pollinator garden and a dog park. In October 2021, the Tuscora Park Foundation dedicated the newly reconstructed basketball courts at Tuscora Park. The project's estimated cost was around \$83,000 and included the two basketball courts at the park and the third court at the old South School on South Broadway.

After a year of cancelled events, the Model T Ford Club International brought its 64th annual tour to the City of New Philadelphia. Approximately 80 vehicles and their owners toured our local attractions and our County. These tin lizzies were seen traveling the streets during the summer and served as a visual reminder of our Country's long automotive history. Finally, in 2021, the City of New Philadelphia held a ribbon-cutting ceremony dedicated to the new mural celebrating the 250th anniversary of the founding of Schoenbrunn Village in 2022.

Agriculture contributes more than \$125 million annually to the Tuscarawas County economy, making it one of the County's largest industries. The average farm size for the 1,155 farms located in the County is 125 acres, according to statistics from The Ohio State University Extension Service. Tuscarawas County ranks 5th in the State in cattle production and 5th in milk production.

New residential construction totaled \$27,362,545 for 2021, which is comparable to the 2020 level. The following areas accounted for nearly 59 percent of the growth in our County: the City of New Philadelphia (\$4,188,177), the Village of Sugarcreek (\$3,718,050), the Township of Sugarcreek (\$2,651,302), the City of Dover (\$1,754,978), the Township of Mill (\$1,357,789), the Township of Franklin (\$1,233,881) and the Township of Lawrence (\$1,165,161).

In 2021, Tuscarawas County saw the highest annual average sale price in history at \$187,673, significantly surpassing last year's average sale price of \$142,762 and sales continued to be at high levels. The City of New Philadelphia had 221 property transfers with the average sale price of \$169,719; the City of Dover had 154 residential property transfers with the average sale price of \$170,060, and the Uhrichsville/Dennison area had 90 property transfers with an average sale price of \$98,401. The average sale price in southern Tuscarawas County was \$130,187, and in the northern end of the County it was \$137,113. The gap between the two regions has shrunk considerably over the years with the average price now being relatively the same for 2021. Favorable interest rates continue to help promote a viable market.

Despite the ongoing pandemic, the state of our County's economy has remained relatively stable.

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 2021, Commissioners dedicated one mill of the three-mill permissive transfer tax to fund future County building maintenance and improvements. The Commissioners previously issued \$1.45 million in Recovery Zone Economic Development Bonds to provide needed repairs to the County Justice Center and County Administration Building.

MAJOR INITIATIVES

The County actively replaced or improved capital assets in 2021. The County replaced the roof at the Child Support Enforcement Agency building, purchased a new vehicle for the Dog Pound, constructed a new Conceal and Carry Weapons workspace at the Sheriff's Office and upgraded the jail security system at the Sheriff's Office.

The Tuscarawas County Metropolitan Sewer District provides water and sewer services in various rural areas of our County. The Bolivar Lift Station was completed, costing \$253,656. The Mineral City High Street Sewer Rehabilitation was finished, costing \$225,424. Finally, the Olde Hilltop Subdivision project was completed, costing \$129,301.

The County Engineer oversaw the paving of approximately 26 miles of County roads and the chip sealing of approximately 47 miles of County roads. In addition, 1 bridge was improved; 2 safety improvement projects were completed along with 3 slip repair projects; 54 defective cross culverts were replaced, totaling a length of 2,709 feet; and approximately 184 miles of roadway centerline were applied.

LONG-TERM FINANCIAL PLANNING

A voter-approved local sales tax was approved in May of 2017 for a ten-year period. The tax generates 1 percent of sales tax revenue for general fund operations. Our County has one of the lower sales tax rates in the State of Ohio at 6.75 percent. 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 also expect. While LGF has suffered reductions in State funding in recent years, the County's share in 2021 increased to \$1,062,541 when compared to the prior year's amount of \$940,475.

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 annual comprehensive financial report for the year ended December 31, 2020. This was the thirty-fifth 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 annual comprehensive 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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

Tuscarawas County, Ohio
Elected Officials
December 31, 2021

Board of Commissioners

Chris Abbuhl
Al Landis
Kerry Metzger

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

Michael Ernest
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Adam Wilgus

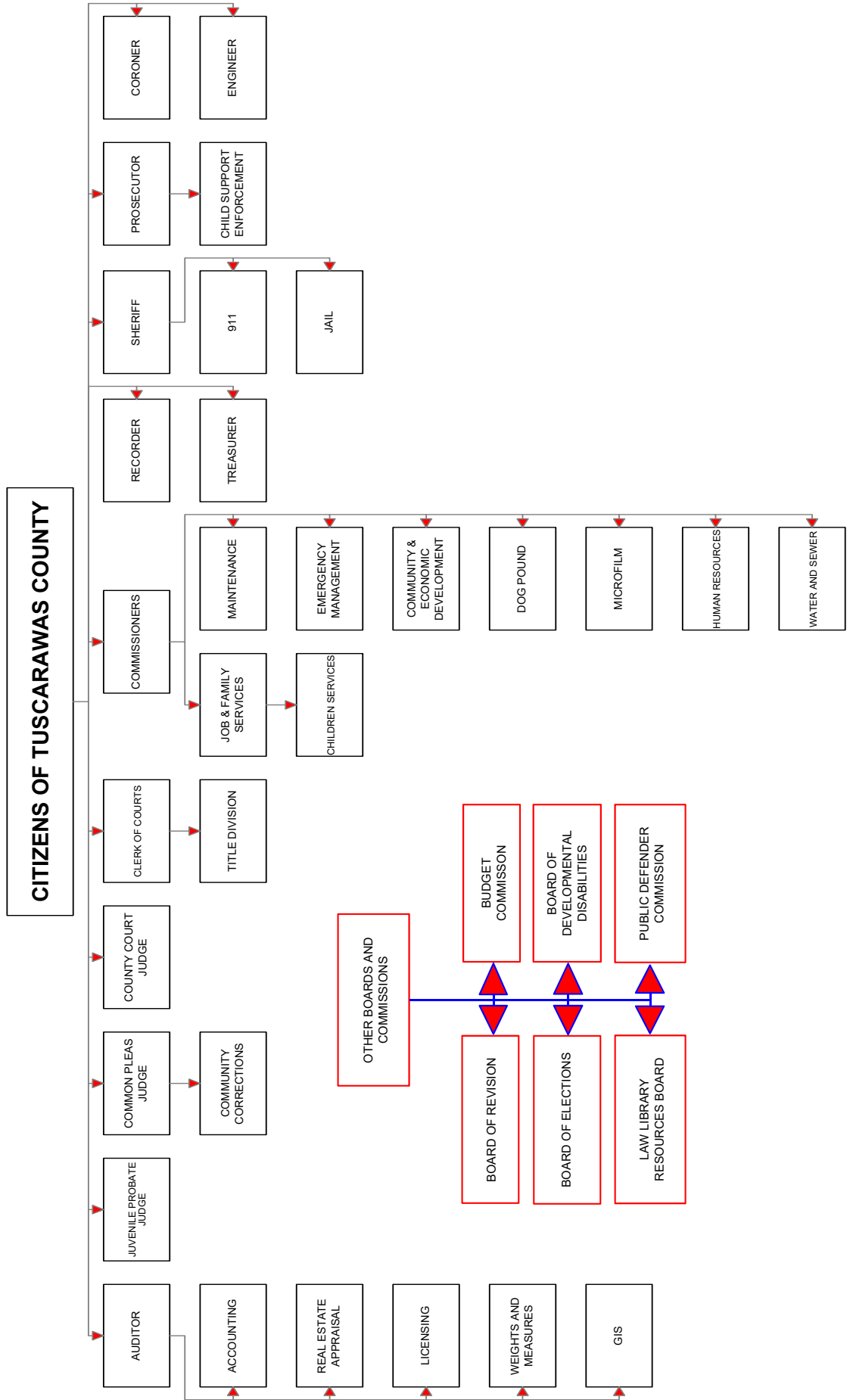
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

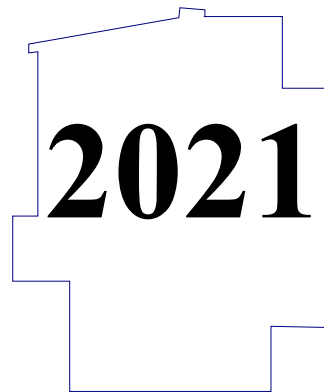
Nanette DeGarmo VonAllman

TUSCARAWAS COUNTY GOVERNMENT



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Tuscarawas County, Ohio Annual Comprehensive Financial Report



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Public Assistance, Motor Vehicle License and Gas Tax and Local Fiscal Recovery Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Tuscarawas County Healthcare Consortium, which represent 100 percent, of the assets, liabilities, net position, revenues and expenses of the discretely presented component unit as of December 31, 2021, and the respective changes in financial position, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Tuscarawas County Healthcare Consortium, is based solely on the report of other auditors.

Basis for Opinions

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

Efficient • Effective • Transparent

Emphasis of Matter

As discussed in Note 27 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

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

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated June 29, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

June 29, 2022

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

The discussion and analysis of Tuscarawas County's (the "County") financial performance provides an overview of the County's financial activities for the year ended December 31, 2021. 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 2021 are as follows:

- Total governmental activities net position increased from 2020 to 2021. The increase in governmental net position was due to the large decrease in expenses that resulted primarily from a decrease in pension and OPEB expenses, most significantly the decrease in the OPERS OPEB expense.
- The decrease in operating grants, contributions and interest program revenue from the prior year was related to the decrease in CARES Act grant funding provided to local governments in response to the pandemic, most of which was recognized in the prior year.
- The two-year additional sales and use tax of 0.5 percent for the County's 911 emergency system ended in 2020, resulting in a decrease in sales taxes for 2021.
- The large increase in assets was primarily due to the increase in cash and cash equivalents resulting from the receipt of local fiscal recovery funding under the American Rescue Plan. However, the increase in assets was offset by a corresponding increase in liabilities for unearned revenue related to this funding.
- In 2021, the County refunded the sewer and water USDA revenue bonds with OWDA loans. The refundings resulted in total debt service savings of \$2,367,212 and economic gains totaling \$1,834,832.
- At the end of the current year, unassigned fund balance for the general fund was \$13,871,210, which represents 55.60 percent of total general fund expenditures for 2021.

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 composed 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.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
Unaudited

Statement of Net Position and Statement of Activities

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

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

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

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

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

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

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

Fund Financial Statements

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

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

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measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services being provided, along with the financial resources available.

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

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

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

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

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

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

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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2021 compared to 2020:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets						
Current and Other Assets	\$93,577,989	\$81,487,582	\$2,060,544	\$1,628,732	\$95,638,533	\$83,116,314
Net Pension Asset	238,704	167,065	10,267	7,185	248,971	174,250
Net OPEB Asset	2,769,753	50,351	116,395	0	2,886,148	50,351
Capital Assets, Net	76,233,669	77,375,266	34,426,403	34,387,125	110,660,072	111,762,391
<i>Total Assets</i>	<u>172,820,115</u>	<u>159,080,264</u>	<u>36,613,609</u>	<u>36,023,042</u>	<u>209,433,724</u>	<u>195,103,306</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	0	0	159,996	0	159,996	0
Pension	4,108,544	4,929,817	167,623	205,755	4,276,167	5,135,572
OPEB	1,696,170	3,359,960	72,665	144,248	1,768,835	3,504,208
Asset Retirement Obligations	833	1,667	0	0	833	1,667
<i>Total Deferred Outflows of Resources</i>	<u>5,805,547</u>	<u>8,291,444</u>	<u>400,284</u>	<u>350,003</u>	<u>6,205,831</u>	<u>8,641,447</u>
Liabilities						
Current Liabilities	14,110,616	4,687,446	201,999	213,342	14,312,615	4,900,788
Long-Term Liabilities						
Due Within One Year	1,570,374	1,444,917	720,483	591,479	2,290,857	2,036,396
Due in More Than One Year:						
Net Pension Liability	23,629,603	30,871,618	999,741	1,297,996	24,629,344	32,169,614
Net OPEB Liability	0	20,438,818	0	879,089	0	21,317,907
Other Amounts	1,441,351	1,670,376	9,936,727	10,443,947	11,378,078	12,114,323
<i>Total Liabilities</i>	<u>40,751,944</u>	<u>59,113,175</u>	<u>11,858,950</u>	<u>13,425,853</u>	<u>52,610,894</u>	<u>72,539,028</u>
Deferred Inflows of Resources						
Property Taxes	12,652,597	12,529,969	0	0	12,652,597	12,529,969
Pension	10,469,989	6,519,915	435,118	277,966	10,905,107	6,797,881
OPEB	8,341,762	2,985,238	355,632	125,559	8,697,394	3,110,797
<i>Total Deferred Inflows of Resources</i>	<u>31,464,348</u>	<u>22,035,122</u>	<u>790,750</u>	<u>403,525</u>	<u>32,255,098</u>	<u>22,438,647</u>
Net Position						
Net Investment in Capital Assets	75,319,666	76,290,920	24,110,512	23,554,798	99,430,178	99,845,718
Restricted	35,776,078	34,711,401	0	346,376	35,776,078	35,057,777
Unrestricted (Deficit)	(4,686,374)	(24,778,910)	253,681	(1,357,507)	(4,432,693)	(26,136,417)
<i>Total Net Position</i>	<u>\$106,409,370</u>	<u>\$86,223,411</u>	<u>\$24,364,193</u>	<u>\$22,543,667</u>	<u>\$130,773,563</u>	<u>\$108,767,078</u>

The net pension liability is the largest single liability reported by the County at December 31, 2021. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also

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determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. The County's total net position increased from the prior fiscal year, with assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources as of December 31, 2021. By far, the largest portion of the County's net position represents capital assets (e.g., land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, and sewer/water lines) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

At December 31, 2021, the portion of the County's net position that is unrestricted and which may be used to meet the County's ongoing obligations to citizens and creditors was a deficit balance, though it did improve from the prior year. The remaining balance represents resources that are subject to restrictions on how they can be used. The greatest increase in net position was seen in the unrestricted net position balance.

Total governmental activities net position increased from 2020 to 2021. The increase in governmental net position was primarily due the large decrease in expenses that resulted from a decrease in pension and OPEB expenses, most significantly the decrease in the OPERS OPEB plan expense.

Total assets for governmental activities increased mainly due to the increase in current and other assets that resulted from an increase in cash and cash equivalents. The increase in cash and cash equivalents was mainly due to the receipt of local fiscal recovery funding under the American Rescue Plan of 2021; those funds had not yet been spent as of year end.

The decrease in total liabilities in 2021 was primarily due to decreases in the County's net pension liability and net OPEB liability. Those decreases were partly offset by the large increase in current and other liabilities due to an increase in unearned revenue related to the local fiscal recovery funding. The net pension and net OPEB liabilities represent the County's proportionate share of the unfunded benefits of the OPERS and STRS plans. As indicated previously, changes in pension and OPEB assumptions affect the balances of the net pension/OPEB liabilities. The most significant change was related to the OPERS OPEB plan, which changed from having a net OPEB liability in the prior year to having a net OPEB asset. The decrease in deferred outflows of resources and the increase in deferred inflows of resources were also primarily related to pension and OPEB.

Total business-type activities net position also increased during 2021 primarily due to a decrease in expenses resulting primarily from the decreases in OPEB expense and pension expense.

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Table 2 shows the changes in net position for 2021 compared to 2020.

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues:						
Charges for Services and Sales	\$7,215,948	\$6,459,721	\$3,780,130	\$3,624,258	\$10,996,078	\$10,083,979
Operating Grants, Contributions and Interest	26,680,211	28,756,322	0	9,067	26,680,211	28,765,389
Capital Grants and Contributions	1,657,097	2,653,472	804,397	447,806	2,461,494	3,101,278
Total Program Revenues	35,553,256	37,869,515	4,584,527	4,081,131	40,137,783	41,950,646
General Revenues:						
Property Taxes	14,008,983	13,359,773	0	0	14,008,983	13,359,773
Sales Taxes	16,214,602	19,189,601	0	0	16,214,602	19,189,601
Lodging Taxes	495,080	324,519	0	0	495,080	324,519
Grants and Entitlements	3,081,137	2,359,586	0	0	3,081,137	2,359,586
Gain on Sale of Capital Assets	25,213	14,993	0	2,639	25,213	17,632
Investment Earnings	64,245	575,510	0	0	64,245	575,510
Other	818,705	1,888,279	18,573	38,319	837,278	1,926,598
Total General Revenues	34,707,965	37,712,261	18,573	40,958	34,726,538	37,753,219
Total Revenues	70,261,221	75,581,776	4,603,100	4,122,089	74,864,321	79,703,865
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive:						
Primary Government	6,390,035	9,887,386	0	0	6,390,035	9,887,386
External Portion	18,061	24,801	0	0	18,061	24,801
Intergovernmental	551,263	400,887	0	0	551,263	400,887
Judicial	3,208,948	6,719,819	0	0	3,208,948	6,719,819
Public Safety:						
Primary Government	7,119,599	12,711,543	0	0	7,119,599	12,711,543
Intergovernmental	1,067,150	1,094,368	0	0	1,067,150	1,094,368
Public Works:						
Primary Government	8,815,007	9,626,021	0	0	8,815,007	9,626,021
Intergovernmental	216,265	250,635	0	0	216,265	250,635
Health:						
Primary Government	7,456,412	9,203,543	0	0	7,456,412	9,203,543
Intergovernmental	969,674	954,479	0	0	969,674	954,479
Human Services:						
Primary Government	13,585,396	18,054,305	0	0	13,585,396	18,054,305
Intergovernmental	12,500	15,000	0	0	12,500	15,000
Conservation and Recreation						
Primary Government	604,329	494,153	0	0	604,329	494,153
Intergovernmental	0	7,289	0	0	0	7,289
Debt Service:						
Interest and Fiscal Charges	60,623	67,071	0	0	60,623	67,071
Sewer	0	0	1,693,709	2,393,540	1,693,709	2,393,540
Water	0	0	1,088,865	1,426,675	1,088,865	1,426,675
Total Expenses	50,075,262	69,511,300	2,782,574	3,820,215	52,857,836	73,331,515
Increase in Net Position Before Special Item and Transfers	20,185,959	6,070,476	1,820,526	301,874	22,006,485	6,372,350
Special Item	0	0	0	60,500	0	60,500
Transfers	0	(13,200)	0	13,200	0	0
Change in Net Position	20,185,959	6,057,276	1,820,526	375,574	22,006,485	6,432,850
Net Position Beginning of Year	86,223,411	80,166,135	22,543,667	22,168,093	108,767,078	102,334,228
Net Position End of Year	\$106,409,370	\$86,223,411	\$24,364,193	\$22,543,667	\$130,773,563	\$108,767,078

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Governmental Activities

Operating grants, contributions and interest represented the largest program revenue, and the major recipients of this program revenue were human services, public works, and health. The decrease from the prior year was primarily related to the decrease in CARES Act grant revenue, most of which was recognized in 2020.

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

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

The County's sales tax is a major revenue component and is the largest of the general revenues. The significant decrease in sales tax revenues from the prior year was due to the end of the two-year additional sales and use tax of 0.5 percent that was for the purpose of providing revenue to the County for its 911 emergency system. The additional sales and use tax was in effect from October 1, 2018, through September 30, 2020.

Grants and entitlements not restricted to specific programs increased from the prior year mainly due to increases in local government funding and casino monies from the State.

Investment earnings declined significantly from the prior year primarily due to the decline in interest rates.

The human services – primary government program represents the largest program expense for governmental activities in 2021. 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 a significant decrease in expenses from the prior year due to a decrease in pension and OPEB expenses. That decrease was offset in part by increases in contractual services expense for children's services due to an increased number of children in foster care during 2021.

The next largest program was public works – primary government, which primarily includes road and bridge repair and maintenance, as well as community development programs, decreased from 2020 to 2021 due to the decrease in pension and OPEB expenses. That decrease was partly offset by smaller increases in public works expenses related to road and bridge repairs and maintenance and community development programs.

Health – primary government, which includes the board of developmental disabilities and the dog and kennel money, decreased from the prior year due to the decrease in pension and OPEB expenses. Those decreases were partly offset by smaller increases in personal services and contractual services due to an increase in health insurance costs due to the pandemic and providers reopening after closing for the pandemic, respectively.

Public safety – primary government, which includes the operation of the Sheriff's Department, decreased significantly from 2020 to 2021 due to the decrease in pension and OPEB expenses.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, also decreased from the prior year due to the decrease in pension and OPEB expenses.

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

Business-Type Activities

The net position of business-type activities increased during 2021 primarily due to the decreases in OPEB and pension expenses discussed previously. The increase in revenues for business-type activities was mainly due to an increase in capital grants and contributions, as well as a less significant increase in charges for services and sales program revenue. The increase in capital grants and contributions program revenues was due to an increase in grants and donations for sewer projects.

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.

The County's governmental funds saw a small increase in fund balance from the prior year despite a significant decrease in revenues and an increase in expenditures. Revenues decreased primarily due to decreases in sales taxes and intergovernmental revenues. The 911 emergency system two-year additional sales and use tax of 0.5 percent ended in 2020, resulting in the decrease in sales taxes. The decrease in intergovernmental revenues was related to the CARES Act grant funding that was received in the prior year. The increase in expenditures was primarily due to increases in expenditures for human services, public works, public safety, and health. The increase in human services expenditures was the result of an increase in contractual services for children's services due to the increased number of children in foster care, and the increase in public works expenditures was related to increases for road and bridge repairs and maintenance costs and community development programs. Regular increases in wages and fringe benefits yielded an increase in public safety expenditures, while the increase in health expenditures was due to increases in personal services and contractual services related to an increase in health insurance costs due to the pandemic and providers reopening after closing for the pandemic, respectively.

The general fund is the primary operating fund of the County. At the end of 2021, unassigned fund balance was \$13,871,210, while total fund balance was \$22,687,336. 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 55.60 percent of total general fund expenditures, while total fund balance represents 90.94 percent of that same amount. The fund balance of the County's general fund decreased during 2021 due the large increase in expenditures as well as an increase in transfers out. These changes were partly offset by the increase in revenues, mainly sales tax revenue. The increase in expenditures was primarily due to paying from the general fund certain public safety expenses that in the previous year had been paid from the CARES Act grant funding in the local coronavirus relief special revenue fund.

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The board of developmental disabilities fund had a decrease in fund balance during 2021 due to an increase in expenditures, partly offset by an increase in revenues. The increase in expenditures was primarily related to the pandemic as previously discussed. The total fund balance represents 176.31 percent of total expenditures.

The public assistance fund had another decrease during 2021, pushing the fund into a deeper deficit at the end of 2021, despite a small decrease in expenditures.

The motor vehicle license and gas tax fund had an increase in fund balance for 2021 primarily due to an increase in revenues, mainly State shared motor vehicle registration fees and gasoline taxes, despite the increase in expenditures. The total fund balance represents 85.90 percent of the total fund expenditures.

The local fiscal recovery fund had no fund balance at year end because the American Rescue Plan local fiscal recovery funding received is unearned revenue until eligibility requirements are met. This fund had no revenues or expenditures during 2021.

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

Total net position for the sewer district fund increased during 2021 primarily due to a decrease in pension and OPEB expenses as well as an increase in capital contributions as discussed previously.

Total net position for the water district fund increased during 2021 primarily due to the decrease in pension and OPEB expenses.

Budgetary Highlights

By State statute, the Board of County Commissioners adopts the annual operating budget for the County in January. For the general fund, final budgeted revenues were lower than actual revenue collections. The difference was mainly due to higher than sales taxes and other revenues. Actual expenditures were less than final budgeted appropriations due to the County spending less on nearly all expenditure categories, primarily general government, public safety and human services, due to conservative spending.

Capital Assets and Debt Administration

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

Major capital asset additions during 2021 included the purchase of land and a building for the public defender's office, equipment for the engineer's office, a new roof for the CSEA building, updates to the jail security systems, sheriff cruisers, road construction projects, building improvement projects, the purchase of land for water and sewer expansion, and water and sewer system improvements.

See Note 10 for additional information on capital assets.

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Long-Term Debt – At December 31, 2021, the County had outstanding debt in the form of County building improvement general obligation bonds for governmental activities and USDA general obligation bonds, OPWC and OWDA loans, and capital leases for business-type activities. In 2021, the County received proceeds from OWDA loans primarily for the refunding of the USDA revenue bonds in the sewer and water funds. As a result of the refundings, the County incurred economic gains totaling \$1,834,832 and total debt service savings of \$2,367,212. The County also received some additional proceeds from an OWDA loan for the Wilkshire Hills water system improvement design. The County's overall debt margin was \$56,967,739 at December 31, 2021.

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

Economic Factors

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the County bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2021, the Visitors Bureau received \$482,419. According to Tourism Economics Research Firm, (latest information available, 2019) visitors to Tuscarawas County spent \$288.9 million and were responsible for funding 3,075 jobs, which is approximately 10.1 percent of the County's labor force. Travel and Tourism wages in the County totaled \$66.2 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, Tuscarawas County Office Building, 125 East High Avenue, New Philadelphia, Ohio 44663 or by e-mail at lindberg@co.tuscarawas.oh.us.

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Statement of Net Position
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	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Tuscarawas County Healthcare Consortium
Assets				
Equity in Pooled Cash and Cash Equivalents	\$62,593,603	\$1,821,051	\$64,414,654	\$992,043
Cash and Cash Equivalents				
In Segregated Accounts	135,336	184,726	320,062	0
Materials and Supplies Inventory	1,576,651	58,171	1,634,822	0
Accrued Interest Receivable	9,921	0	9,921	0
Accounts Receivable	146,192	791,178	937,370	0
Internal Balances	819,802	(819,802)	0	0
Intergovernmental Receivable	8,044,459	18,243	8,062,702	0
Prepaid Items	1,590,307	6,977	1,597,284	71,266
Sales Tax Receivable	4,174,582	0	4,174,582	0
Property Taxes Receivable	12,895,060	0	12,895,060	0
Loans Receivable	1,592,076	0	1,592,076	0
Net Pension Asset (See Note 23)	238,704	10,267	248,971	0
Net OPEB Asset (See Note 24)	2,769,753	116,395	2,886,148	0
Nondepreciable Capital Assets	2,004,727	947,765	2,952,492	0
Depreciable Capital Assets, Net	74,228,942	33,478,638	107,707,580	0
<i>Total Assets</i>	<u>172,820,115</u>	<u>36,613,609</u>	<u>209,433,724</u>	<u>1,063,309</u>
Deferred Outflows of Resources				
Deferred Charges on Refunding	0	159,996	159,996	0
Pension	4,108,544	167,623	4,276,167	0
OPEB	1,696,170	72,665	1,768,835	0
Asset Retirement Obligations	833	0	833	0
<i>Total Deferred Outflows of Resources</i>	<u>5,805,547</u>	<u>400,284</u>	<u>6,205,831</u>	<u>0</u>
Liabilities				
Accounts Payable	1,477,596	122,907	1,600,503	203
Accrued Wages	975,276	35,591	1,010,867	0
Contracts Payable	266,993	0	266,993	0
Intergovernmental Payable	593,542	36,092	629,634	0
Payroll Withholdings Payable	194,632	7,409	202,041	0
Accrued Interest Payable	2,213	0	2,213	0
Unearned Revenue	10,600,364	0	10,600,364	151,831
Claims Payable	0	0	0	1,282,974
Long-Term Liabilities:				
Due Within One Year	1,570,374	720,483	2,290,857	0
Due in More Than One Year:				
Net Pension Liability (See Note 23)	23,629,603	999,741	24,629,344	0
Other Amounts	1,441,351	9,936,727	11,378,078	0
<i>Total Liabilities</i>	<u>40,751,944</u>	<u>11,858,950</u>	<u>52,610,894</u>	<u>1,435,008</u>
Deferred Inflows of Resources				
Property Taxes	12,652,597	0	12,652,597	0
Pension	10,469,989	435,118	10,905,107	0
OPEB	8,341,762	355,632	8,697,394	0
<i>Total Deferred Inflows of Resources</i>	<u>31,464,348</u>	<u>790,750</u>	<u>32,255,098</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	75,319,666	24,110,512	99,430,178	0
Restricted for:				
Capital Projects	320,111	0	320,111	0
Developmental Disabilities Board	16,162,543	0	16,162,543	0
Road and Bridge Repair and Maintenance	9,065,300	0	9,065,300	0
Real Estate Assessment	2,299,278	0	2,299,278	0
911 Emergency System	4,492,225	0	4,492,225	0
Child Support Enforcement	613,146	0	613,146	0
Community Corrections	584,462	0	584,462	0
Court Special Projects	225,150	0	225,150	0
Enforcement Services	269,443	0	269,443	0
Wireless 911 Operations	289,561	0	289,561	0
Dog and Kennel	249,536	0	249,536	0
Other Purposes	1,072,997	0	1,072,997	0
Unclaimed Monies	132,326	0	132,326	0
Unrestricted (Deficit)	(4,686,374)	253,681	(4,432,693)	(371,699)
<i>Total Net Position</i>	<u>\$106,409,370</u>	<u>\$24,364,193</u>	<u>\$130,773,563</u>	<u>(\$371,699)</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2021

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$6,390,035	\$4,175,417	\$1,225,048	\$0
Legislative and Executive - External Portion	18,061	16,304	0	0
Legislative and Executive - Intergovernmental	551,263	0	0	0
Judicial	3,208,948	1,177,764	692,209	0
Public Safety - Primary Government	7,119,599	723,446	1,021,272	18,000
Public Safety - Intergovernmental	1,067,150	0	0	0
Public Works - Primary Government	8,815,007	388,073	8,088,688	1,637,597
Public Works - Intergovernmental	216,265	0	201,284	0
Health - Primary Government	7,456,412	405,767	3,261,853	0
Health - Intergovernmental	969,674	0	97,135	0
Human Services - Primary Government	13,585,396	326,814	12,092,722	0
Human Services - Intergovernmental	12,500	0	0	0
Conservation and Recreation	604,329	2,363	0	1,500
Interest and Fiscal Charges	60,623	0	0	0
<i>Total Governmental Activities</i>	<u>50,075,262</u>	<u>7,215,948</u>	<u>26,680,211</u>	<u>1,657,097</u>
Business-Type Activities				
Sewer District	1,693,709	2,303,038	0	547,640
Water District	1,088,865	1,477,092	0	256,757
<i>Total Business-Type Activities</i>	<u>2,782,574</u>	<u>3,780,130</u>	<u>0</u>	<u>804,397</u>
Total - Primary Government	<u>\$52,857,836</u>	<u>\$10,996,078</u>	<u>\$26,680,211</u>	<u>\$2,461,494</u>
Component Unit				
Tuscarawas County Healthcare Consortium	<u>\$8,585,255</u>	<u>\$8,005,621</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:
General Purposes
Developmental Disabilities Board
Aging
Community Mental Health
Sales Taxes Levied for:
General Purposes
911 Emergency System
Lodging Taxes Levied for:
General Purposes
Convention and Visitor's Bureau
Grants and Entitlements not Restricted to Specific Programs
Gain on Sale of Capital Assets
Investment Earnings
Other
Total General Revenues
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
(\$989,570)	\$0	(\$989,570)	\$0
(1,757)	0	(1,757)	0
(551,263)	0	(551,263)	0
(1,338,975)	0	(1,338,975)	0
(5,356,881)	0	(5,356,881)	0
(1,067,150)	0	(1,067,150)	0
1,299,351	0	1,299,351	0
(14,981)	0	(14,981)	0
(3,788,792)	0	(3,788,792)	0
(872,539)	0	(872,539)	0
(1,165,860)	0	(1,165,860)	0
(12,500)	0	(12,500)	0
(600,466)	0	(600,466)	0
(60,623)	0	(60,623)	0
<u>(14,522,006)</u>	<u>0</u>	<u>(14,522,006)</u>	<u>0</u>
0	1,156,969	1,156,969	0
0	644,984	644,984	0
0	1,801,953	1,801,953	0
<u>(14,522,006)</u>	<u>1,801,953</u>	<u>(12,720,053)</u>	<u>0</u>
0	0	0	(579,634)
5,751,127	0	5,751,127	0
5,827,341	0	5,827,341	0
1,551,725	0	1,551,725	0
878,790	0	878,790	0
16,168,765	0	16,168,765	0
45,837	0	45,837	0
14,926	0	14,926	0
480,154	0	480,154	0
3,081,137	0	3,081,137	0
25,213	0	25,213	0
64,245	0	64,245	111
818,705	18,573	837,278	238,737
<u>34,707,965</u>	<u>18,573</u>	<u>34,726,538</u>	<u>238,848</u>
20,185,959	1,820,526	22,006,485	(340,786)
86,223,411	22,543,667	108,767,078	(30,913)
<u>\$106,409,370</u>	<u>\$24,364,193</u>	<u>\$130,773,563</u>	<u>(\$371,699)</u>

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2021

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Local Fiscal Recovery
Assets					
Equity in Pooled Cash and Cash Equivalents	\$19,405,385	\$14,840,829	\$142,354	\$4,321,087	\$8,933,698
Cash and Cash Equivalents					
In Segregated Accounts	11,933	0	15,549	1,071	0
Materials and Supplies Inventory	222,404	7,555	5,556	1,333,880	0
Accrued Interest Receivable	9,921	0	0	0	0
Accounts Receivable	13,698	67,810	0	275	0
Interfund Receivable	1,291,105	0	0	296	0
Intergovernmental Receivable	1,979,230	954,256	15,299	3,665,500	0
Prepaid Items	545,051	741,557	454	21,654	0
Sales Taxes Receivable	4,172,917	0	0	0	0
Property Taxes Receivable	4,553,467	5,845,708	0	0	0
Loans Receivable	296,209	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	132,326	0	0	0	0
<i>Total Assets</i>	<u>\$32,633,646</u>	<u>\$22,457,715</u>	<u>\$179,212</u>	<u>\$9,343,763</u>	<u>\$8,933,698</u>
Liabilities					
Accounts Payable	\$195,579	\$127,152	\$55,487	\$386,790	\$0
Accounts Payable from Restricted Assets	0	0	0	0	0
Accrued Wages	542,904	102,690	177,315	55,825	0
Contracts Payable	0	0	147,951	0	0
Intergovernmental Payable	254,982	149,839	79,160	25,139	0
Payroll Withholdings Payable	112,490	16,587	35,555	11,248	0
Unearned Revenue	0	0	1,321,087	0	8,933,698
Interfund Payable	15,951	3,273	21,894	2,133	0
<i>Total Liabilities</i>	<u>1,121,906</u>	<u>399,541</u>	<u>1,838,449</u>	<u>481,135</u>	<u>8,933,698</u>
Deferred Inflows of Resources					
Property Taxes	4,456,135	5,747,002	0	0	0
Unavailable Revenue	4,368,269	1,053,695	0	3,160,866	0
<i>Total Deferred Inflows of Resources</i>	<u>8,824,404</u>	<u>6,800,697</u>	<u>0</u>	<u>3,160,866</u>	<u>0</u>
Fund Balances					
Nonspendable	2,095,694	749,112	6,010	1,355,534	0
Restricted	0	14,508,365	0	4,346,228	0
Committed	1,522,683	0	0	0	0
Assigned	5,197,749	0	0	0	0
Unassigned (Deficit)	13,871,210	0	(1,665,247)	0	0
<i>Total Fund Balances (Deficit)</i>	<u>22,687,336</u>	<u>15,257,477</u>	<u>(1,659,237)</u>	<u>5,701,762</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$32,633,646</u>	<u>\$22,457,715</u>	<u>\$179,212</u>	<u>\$9,343,763</u>	<u>\$8,933,698</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, 2021*

Other Governmental Funds	Total Governmental Funds		
		Total Governmental Funds Balances	\$56,817,249
		<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
		Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	76,233,669
		Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds:	
		Delinquent Property Taxes	233,468
		Sales Taxes	2,859,720
		Intergovernmental	6,200,423
		Fines and Forfeitures	1,875
		Charges for Services	98,616
		Other	7,729
		Total	9,401,831
		In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(2,213)
		Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
		General Obligation Bonds	(503,041)
		Compensated Absences	(2,453,038)
		Deferred Outflows - Asset Retirement Obligation	833
		Asset Retirement Obligation	(25,000)
		Claims	(30,646)
		Total	(3,010,892)
		Internal service funds are used by management to charge the costs of group life insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position:	
		Net Position	574,943
		Internal Balance	(7,680)
		Claims	30,646
		Total	597,909
		The net pension/OPEB asset and net pension/OPEB liability are not due and payable in the current period; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds:	
		Net Pension Asset	238,704
		Net OPEB Asset	2,769,753
		Deferred Outflows - Pension	4,108,544
		Deferred Outflows - OPEB	1,696,170
		Net Pension Liability	(23,629,603)
		Deferred Inflows - Pension	(10,469,989)
		Deferred Inflows - OPEB	(8,341,762)
		Total	(33,628,183)
		Net Position of Governmental Activities	\$106,409,370

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Revenues					
Property Taxes	\$5,760,269	\$5,834,259	\$0	\$0	\$2,435,075
Sales Taxes	15,902,869	0	0	0	67,520
Lodging Taxes	14,926	0	0	0	481,988
Intergovernmental	4,640,570	2,551,925	6,770,923	6,859,173	8,977,077
Interest	61,013	0	18	3,232	214
Licenses and Permits	8,858	0	0	0	492,321
Fines and Forfeitures	181,279	0	0	42,586	193,570
Rentals	54,810	94,705	0	0	16,351
Charges for Services	3,514,994	13,732	0	315,500	2,248,044
Contributions and Donations	6,790	4,877	700	0	144,204
Other	123,626	26,933	11,308	77,028	533,521
<i>Total Revenues</i>	<u>30,270,004</u>	<u>8,526,431</u>	<u>6,782,949</u>	<u>7,297,519</u>	<u>15,589,885</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	7,198,058	0	0	0	1,965,111
Judicial	5,351,482	0	0	0	667,140
Public Safety	9,601,372	0	0	0	1,301,096
Public Works	120,890	0	0	6,637,851	934,124
Health	251,734	8,653,914	0	0	312,270
Human Services	662,622	0	7,260,592	0	10,064,836
Conservation and Recreation	601,686	0	0	0	0
Intergovernmental	1,158,650	0	0	0	1,658,202
Capital Outlay	0	0	0	0	3,030,913
Debt Service:					
Principal Retirement	0	0	0	0	110,210
Interest and Fiscal Charges	0	0	0	0	61,108
<i>Total Expenditures</i>	<u>24,946,494</u>	<u>8,653,914</u>	<u>7,260,592</u>	<u>6,637,851</u>	<u>20,105,010</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,323,510</u>	<u>(127,483)</u>	<u>(477,643)</u>	<u>659,668</u>	<u>(4,515,125)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	24,977	4,625	0	22,363	0
Insurance Recovery	0	59,114	0	0	0
Transfers In	0	0	226,126	0	5,910,794
Transfers Out	(6,106,920)	(30,000)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(6,081,943)</u>	<u>33,739</u>	<u>226,126</u>	<u>22,363</u>	<u>5,910,794</u>
<i>Net Change in Fund Balance</i>	<u>(758,433)</u>	<u>(93,744)</u>	<u>(251,517)</u>	<u>682,031</u>	<u>1,395,669</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>23,445,769</u>	<u>15,351,221</u>	<u>(1,407,720)</u>	<u>5,019,731</u>	<u>13,434,242</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$22,687,336</u>	<u>\$15,257,477</u>	<u>(\$1,659,237)</u>	<u>\$5,701,762</u>	<u>\$14,829,911</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, 2021*

	Net Change in Fund Balances - Total Governmental Funds	\$974,006
Total Governmental Funds	<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
\$14,029,603	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period:	
15,970,389	Capital Asset Additions:	
496,914	Capital Outlay	5,207,389
29,799,668	Capital Contributions	34,270
64,477	Current Year Depreciation	(6,356,504)
501,179	Total	(1,114,845)
417,435	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.	(26,752)
165,866	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:	
6,092,270	Delinquent Property Taxes	(20,620)
156,571	Sales Taxes	244,213
772,416	Lodging Taxes	(1,834)
68,466,788	Intergovernmental	1,368,590
	Fines and Forfeitures	1,855
	Charges for Services	21,039
	Other	5,578
	Total	1,618,821
	In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, an interest expenditure is reported when due.	485
	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.	(75,850)
	Amortization of deferred outflows related to the asset retirement obligation is reported as an expense in the statement of activities.	(834)
	Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	110,210
	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	19,886
	Internal Balances	619
	Total	20,505
	Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability:	
	Pension	3,328,058
	OPEB	22,153
	Total	3,350,211
	Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB asset or liability are reported as pension/OPEB expense in the statement of activities:	
	Pension	(785,751)
	OPEB	16,115,753
	Total	15,330,002
	<i>Change in Net Position of Governmental Activities</i>	\$20,185,959

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,366,000	\$5,366,000	\$5,722,947	\$356,947
Sales Taxes	13,450,000	13,450,000	15,849,511	2,399,511
Lodging Taxes	10,675	10,675	14,606	3,931
Intergovernmental	2,863,441	2,893,441	3,292,497	399,056
Interest	150,000	149,794	190,505	40,711
Licenses and Permits	6,500	6,500	8,858	2,358
Fines and Forfeitures	167,000	167,000	177,188	10,188
Rentals	80,100	80,100	52,354	(27,746)
Charges for Services	2,329,881	2,329,881	2,571,094	241,213
Contributions and Donations	3,500	3,500	6,790	3,290
Other	123,487	123,487	965,894	842,407
<i>Total Revenues</i>	24,550,584	24,580,378	28,852,244	4,271,866
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,148,958	6,427,111	6,085,098	342,013
Judicial	5,022,329	5,102,202	4,909,944	192,258
Public Safety	4,697,483	4,775,535	4,415,607	359,928
Public Works	91,454	91,454	90,583	871
Health	259,286	271,355	268,543	2,812
Human Services	1,571,472	1,571,472	1,084,163	487,309
Conservation and Recreation	481,652	606,686	606,686	0
Intergovernmental	1,263,363	1,263,363	1,159,250	104,113
<i>Total Expenditures</i>	19,535,997	20,109,178	18,619,874	1,489,304
<i>Excess of Revenues Over Expenditures</i>	5,014,587	4,471,200	10,232,370	5,761,170
Other Financing Sources (Uses)				
Sale of Capital Assets	3,000	3,000	27,800	24,800
Advances In	15,000	402,774	15,000	(387,774)
Transfers In	300,000	300,000	300,000	0
Transfers Out	(6,786,413)	(10,018,983)	(9,421,393)	597,590
<i>Total Other Financing Sources (Uses)</i>	(6,468,413)	(9,313,209)	(9,078,593)	234,616
<i>Net Change in Fund Balance</i>	(1,453,826)	(4,842,009)	1,153,777	5,995,786
<i>Fund Balance Beginning of Year</i>	12,197,527	12,197,527	12,197,527	0
Prior Year Encumbrances Appropriated	885,647	885,647	885,647	0
<i>Fund Balance End of Year</i>	\$11,629,348	\$8,241,165	\$14,236,951	\$5,995,786

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,729,800	\$5,729,800	\$5,782,669	\$52,869
Intergovernmental	2,076,130	2,076,130	2,609,016	532,886
Rentals	46,053	46,053	94,705	48,652
Charges for Services	30,000	30,000	13,732	(16,268)
Contributions and Donations	436	436	4,877	4,441
Other	48,455	48,455	39,859	(8,596)
<i>Total Revenues</i>	7,930,874	7,930,874	8,544,858	613,984
Expenditures				
Current:				
Health	8,906,778	9,621,151	8,669,034	952,117
<i>Excess of Revenues Under Expenditures</i>	(975,904)	(1,690,277)	(124,176)	1,566,101
Other Financing Sources (Uses)				
Sale of Capital Assets	2,249	2,249	4,625	2,376
Transfers In	7,675	7,675	0	(7,675)
Transfers Out	(36,425)	(36,425)	(30,000)	6,425
<i>Total Other Financing Sources (Uses)</i>	(26,501)	(26,501)	(25,375)	1,126
<i>Net Change in Fund Balance</i>	(1,002,405)	(1,716,778)	(149,551)	1,567,227
<i>Fund Balance Beginning of Year</i>	14,738,146	14,738,146	14,738,146	0
Prior Year Encumbrances Appropriated	358	358	358	0
<i>Fund Balance End of Year</i>	<u>\$13,736,099</u>	<u>\$13,021,726</u>	<u>\$14,588,953</u>	<u>\$1,567,227</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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$7,508,786	\$7,963,200	\$6,930,200	(\$1,033,000)
Other	80,000	80,000	15,345	(64,655)
<i>Total Revenues</i>	7,588,786	8,043,200	6,945,545	(1,097,655)
Expenditures				
Current:				
Human Services	7,944,066	7,919,066	7,578,568	340,498
<i>Excess of Revenues Over (Under) Expenditures</i>	(355,280)	124,134	(633,023)	(757,157)
Other Financing Sources				
Transfers In	210,478	210,478	226,126	15,648
<i>Net Change in Fund Balance</i>	(144,802)	334,612	(406,897)	(741,509)
<i>Fund Deficit Beginning of Year</i>	(545,991)	(545,991)	(545,991)	0
Prior Year Encumbrances Appropriated	594,793	594,793	594,793	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$96,000)</u>	<u>\$383,414</u>	<u>(\$358,095)</u>	<u>(\$741,509)</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,450,000	\$6,450,000	\$6,838,653	\$388,653
Interest	30,000	30,000	3,166	(26,834)
Fines and Forfeitures	50,000	50,000	42,240	(7,760)
Charges for Services	173,837	173,837	315,261	141,424
Other	130,000	130,000	79,378	(50,622)
<i>Total Revenues</i>	6,833,837	6,833,837	7,278,698	444,861
Expenditures				
Current:				
Public Works	7,577,792	8,898,792	7,262,280	1,636,512
<i>Excess of Revenues Over (Under) Expenditures</i>	(743,955)	(2,064,955)	16,418	2,081,373
Other Financing Sources				
Sale of Capital Assets	22,363	22,363	22,363	0
<i>Net Change in Fund Balance</i>	(721,592)	(2,042,592)	38,781	2,081,373
<i>Fund Balance Beginning of Year</i>	2,604,268	2,604,268	2,604,268	0
Prior Year Encumbrances Appropriated	779,152	779,152	779,152	0
<i>Fund Balance End of Year</i>	<u>\$2,661,828</u>	<u>\$1,340,828</u>	<u>\$3,422,201</u>	<u>\$2,081,373</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
Local Fiscal Recovery Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$8,933,698	\$8,933,698	\$8,933,698	\$0
Expenditures				
Current:				
Public Works	<u>3,607,000</u>	<u>3,607,000</u>	<u>3,607,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	5,326,698	5,326,698	5,326,698	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,326,698</u></u>	<u><u>\$5,326,698</u></u>	<u><u>\$5,326,698</u></u>	<u><u>\$0</u></u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	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	\$830,573	\$990,478	\$1,821,051	\$465,009
Cash and Cash Equivalents in Segregated Accounts	112,655	72,071	184,726	0
Accounts Receivable	476,304	314,874	791,178	0
Interfund Receivable	150	0	150	25,233
Intergovernmental Receivable	18,243	0	18,243	5,772
Materials and Supplies Inventory	31,995	26,176	58,171	0
Prepaid Items	3,403	3,574	6,977	153,961
<i>Total Current Assets</i>	<u>1,473,323</u>	<u>1,407,173</u>	<u>2,880,496</u>	<u>649,975</u>
<i>Noncurrent Assets:</i>				
Net Pension Asset	7,700	2,567	10,267	0
Net OPEB Asset	87,296	29,099	116,395	0
<i>Capital Assets:</i>				
Land and Construction in Progress	316,514	631,251	947,765	0
Depreciable Capital Assets, Net	19,527,359	13,951,279	33,478,638	0
<i>Total Noncurrent Assets</i>	<u>19,938,869</u>	<u>14,614,196</u>	<u>34,553,065</u>	<u>0</u>
<i>Total Assets</i>	<u>21,412,192</u>	<u>16,021,369</u>	<u>37,433,561</u>	<u>649,975</u>
Deferred Outflows of Resources				
Deferred Charges on Refunding	43,459	116,537	159,996	0
Pension	125,716	41,907	167,623	0
OPEB	54,498	18,167	72,665	0
<i>Total Deferred Outflows of Resources</i>	<u>223,673</u>	<u>176,611</u>	<u>400,284</u>	<u>0</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	59,188	63,719	122,907	0
Accrued Wages	24,036	11,555	35,591	595
Intergovernmental Payable	27,513	8,579	36,092	42,504
Payroll Withholdings Payable	4,812	2,597	7,409	78
Compensated Absences Payable	30,467	21,358	51,825	0
Interfund Payable	41,789	34,590	76,379	1,209
USDA General Obligation Bonds Payable	0	37,900	37,900	0
OPWC Loans Payable	118,778	55,209	173,987	0
OWDA Loans Payable	238,840	191,733	430,573	0
Capital Leases Payable	15,000	11,198	26,198	0
Claims Payable	0	0	0	30,646
<i>Total Current Liabilities</i>	<u>560,423</u>	<u>438,438</u>	<u>998,861</u>	<u>75,032</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	34,944	37,052	71,996	0
Interfund Payable	532,286	218,967	751,253	0
USDA General Obligation Bonds Payable	0	121,600	121,600	0
OPWC Loans Payable	1,102,007	630,557	1,732,564	0
OWDA Loans Payable	2,852,121	4,999,139	7,851,260	0
Capital Leases Payable	136,000	23,307	159,307	0
Net Pension Liability	749,806	249,935	999,741	0
<i>Total Long-Term Liabilities</i>	<u>5,407,164</u>	<u>6,280,557</u>	<u>11,687,721</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,967,587</u>	<u>6,718,995</u>	<u>12,686,582</u>	<u>75,032</u>
Deferred Inflows of Resources				
Pension	326,339	108,779	435,118	0
OPEB	266,723	88,909	355,632	0
<i>Total Deferred Inflows of Resources</i>	<u>593,062</u>	<u>197,688</u>	<u>790,750</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	15,513,899	8,596,613	24,110,512	0
Unrestricted (Deficit)	(438,683)	684,684	246,001	574,943
<i>Total Net Position</i>	<u>\$15,075,216</u>	<u>\$9,281,297</u>	<u>24,356,513</u>	<u>\$574,943</u>

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

	7,680
Net position of business-type activities	<u>\$24,364,193</u>

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, 2021*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
Operating Revenues				
Charges for Services	\$2,303,038	\$1,477,092	\$3,780,130	\$193,362
Other	11,339	7,234	18,573	40,711
<i>Total Operating Revenues</i>	<u>2,314,377</u>	<u>1,484,326</u>	<u>3,798,703</u>	<u>234,073</u>
Operating Expenses				
Personal Services	235,424	303,623	539,047	34,395
Materials and Supplies	72,331	111,920	184,251	0
Contractual Services	739,108	284,991	1,024,099	225,434
Claims - Change in Workers' Compensation Estimate	0	0	0	(47,980)
Other	1,842	3,846	5,688	2,338
Depreciation	588,910	336,338	925,248	0
<i>Total Operating Expenses</i>	<u>1,637,615</u>	<u>1,040,718</u>	<u>2,678,333</u>	<u>214,187</u>
<i>Operating Income</i>	<u>676,762</u>	<u>443,608</u>	<u>1,120,370</u>	<u>19,886</u>
Non-Operating Expenses				
Interest and Fiscal Charges	(51,734)	(31,908)	(83,642)	0
Debt Issuance Costs	(3,973)	(16,007)	(19,980)	0
<i>Total Non-Operating Expenses</i>	<u>(55,707)</u>	<u>(47,915)</u>	<u>(103,622)</u>	<u>0</u>
<i>Income Before Capital Contributions</i>	621,055	395,693	1,016,748	19,886
Capital Contributions	547,640	256,757	804,397	0
<i>Change in Net Position</i>	1,168,695	652,450	1,821,145	19,886
<i>Net Position Beginning of Year</i>	<u>13,906,521</u>	<u>8,628,847</u>		<u>555,057</u>
<i>Net Position End of Year</i>	<u>\$15,075,216</u>	<u>\$9,281,297</u>		<u>\$574,943</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.

	(619)
Change in net position of business-type activities	\$1,820,526

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$2,297,633	\$1,470,287	\$3,767,920	\$0
Cash Received from Transactions with Other Funds	0	0	0	173,131
Cash Received from Transactions for Outside Organizations	0	0	0	16,304
Cash Payments to Employees for Services	(805,771)	(499,271)	(1,305,042)	(34,521)
Cash Payments for Goods and Services	(815,248)	(377,196)	(1,192,444)	(203,178)
Cash Payments for Claims	0	0	0	(25,523)
Cash Payments for Transactions with Other Funds	(3,519)	(2,107)	(5,626)	(948,282)
Other Operating Revenues	11,814	29,079	40,893	34,939
Other Operating Expenses	(2,267)	(4,275)	(6,542)	(2,303)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>682,642</u>	<u>616,517</u>	<u>1,299,159</u>	<u>(989,433)</u>
Cash Flows from Noncapital Financing Activities				
Principal Payments - OPWC Loans	(7,745)	0	(7,745)	0
Repayment of Interfund Loans	(36,534)	(30,696)	(67,230)	0
Interest Payments - Interfund Loans	0	(1,505)	(1,505)	0
<i>Net Cash Used in Noncapital Financing Activities</i>	<u>(44,279)</u>	<u>(32,201)</u>	<u>(76,480)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	415,710	256,757	672,467	0
Purchase of Capital Assets	(483,137)	(313,576)	(796,713)	0
OWDA Loans Issued	1,139,146	4,609,274	5,748,420	0
Current Refunding Payments - USDA Revenue Bonds	(1,135,173)	(4,573,546)	(5,708,719)	0
Principal Payments - USDA General Obligation Bonds	0	(36,600)	(36,600)	0
Principal Payments - OPWC Loans	(111,034)	(55,209)	(166,243)	0
Principal Payments - OWDA Loans	(203,754)	(140,505)	(344,259)	0
Principal Payments - Capital Leases	(39,901)	(10,905)	(50,806)	0
Interest Payments - USDA General Obligation Bonds	0	(6,618)	(6,618)	0
Interest Payments - OWDA Loans	(62,977)	(62,320)	(125,297)	0
Interest Payments - Capital Leases	(11,296)	(1,222)	(12,518)	0
Issuance Costs - OWDA Loans	(3,973)	(16,007)	(19,980)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(496,389)</u>	<u>(350,477)</u>	<u>(846,866)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	141,974	233,839	375,813	(989,433)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>801,254</u>	<u>828,710</u>	<u>1,629,964</u>	<u>1,454,442</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$943,228</u>	<u>\$1,062,549</u>	<u>\$2,005,777</u>	<u>\$465,009</u>

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
Reconciliation of Operating Income to Net Cash Provided by (Used in) Operating Activities				
Operating Income	\$676,762	\$443,608	\$1,120,370	\$19,886
Adjustments:				
Depreciation	588,910	336,338	925,248	0
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	10,223	(6,942)	3,281	0
Interfund Receivable	325	265	590	(4,283)
Intergovernmental Receivable	(15,478)	21,717	6,239	(5,772)
Materials and Supplies Inventory	(4,777)	(3,908)	(8,685)	0
Prepaid Items	2,128	7,771	9,899	17,231
Net Pension Asset	(910)	(302)	(1,212)	0
Deferred Outflows - Pension	149,602	49,864	199,466	0
Deferred Outflows - OPEB	88,417	29,472	117,889	0
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	10,460	13,191	23,651	0
Accrued Wages	5,084	(236)	4,848	(12)
Intergovernmental Payable	(12,773)	(137)	(12,910)	663
Payroll Withholdings Payable	494	(655)	(161)	(47)
Compensated Absences Payable	20,513	4,104	24,617	0
Interfund Payable	678	1,375	2,053	(947,891)
Claims Payable	0	0	0	(69,208)
Net Pension Liability	(4,017)	(1,340)	(5,357)	0
Net OPEB Liability	(421,880)	(140,626)	(562,506)	0
Deferred Inflows - Pension	(224,212)	(74,738)	(298,950)	0
Deferred Inflows - OPEB	(186,907)	(62,304)	(249,211)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$682,642</u>	<u>\$616,517</u>	<u>\$1,299,159</u>	<u>(\$989,433)</u>

Noncash Capital Financing Activities:

During 2021, the sewer fund received \$129,165 in donated capital assets.

At December 31, 2021, the County had intergovernmental receivables related to capital contributions of \$2,765 in the sewer district fund.

At December 31, 2020, the County had accounts payable related to the purchase of capital assets of \$255 in the sewer district fund and \$408 in the water district fund.

At December 31, 2021, the County had accounts payable related to the purchase of capital assets of \$7,500 in the sewer district fund and \$31,811 in the water district fund.

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

Assets	
Equity in Pooled Cash and Cash Equivalents	\$13,849,707
Cash and Cash Equivalents in Segregated Accounts	1,050,763
Intergovernmental Receivable	5,030,431
Property Taxes Receivable	100,272,875
Special Assessments Receivable	1,104,880
	<hr/>
<i>Total Assets</i>	121,308,656
	<hr/>
Liabilities	
Accounts Payable	871,818
Intergovernmental Payable	8,777,451
	<hr/>
<i>Total Liabilities</i>	9,649,269
	<hr/>
Deferred Inflows of Resources	
Property Taxes	96,558,498
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Net Position	
Restricted for Individuals, Organizations and Other Governments	\$15,100,889
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See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

Additions	
Intergovernmental Amounts for Other Governments	\$10,733,471
Amounts Received as Fiscal Agent	11,521,078
Licenses, Permits and Fees for Other Governments	540,988
Fines and Forfeitures for Other Governments	414,240
Fines and Forfeitures for Others	1,392,728
Sheriff Sales Collections for Others	177,381
Property Tax and Special Assessment Collections for Other Governments	92,168,709
Sales Tax Collections for State	21,411,363
Amounts Received for Others	354,033
	<hr/>
<i>Total Additions</i>	<i>138,713,991</i>
	<hr/>
Deductions	
Distributions of State Funds to Other Governments	10,733,471
Distributions as Fiscal Agent	10,057,081
Licenses, Permits and Fees Distributions to Other Governments	540,988
Fines and Forfeitures Distributions to Other Governments	414,240
Fines and Forfeitures Distributions to Others	1,392,728
Sheriff Sales Distributions to Others	177,381
Property Tax and Special Assessment Distributions to Other Governments	91,368,487
Sales Tax Distributions to State	21,411,363
Distributions to Individuals	328,237
Other Distributions	327,147
	<hr/>
<i>Total Deductions</i>	<i>136,751,123</i>
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<i>Net Increase in Fiduciary Net Position</i>	<i>1,962,868</i>
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<i>Net Position Beginning of Year</i>	<i>13,138,021</i>
	<hr/>
<i>Net Position End of Year</i>	<i>\$15,100,889</i>
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See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Note 1 – Description of Tuscarawas County and Reporting Entity

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

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

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

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

Tuscarawas County Healthcare Consortium (the Consortium) The Tuscarawas County Healthcare Consortium is a statutorily created political subdivision of the State as a regional council of governments. The Consortium was organized under Ohio Revised Code Chapter 167 for the purpose of obtaining medical and hospitalization benefits for the employees of the members of the Consortium. The County appoints the majority of the Consortium's Board of Directors. The Consortium is included in the County's reporting entity because the County is able to impose its will on the operation of the Consortium. As a result, the Consortium is reported as a discretely presented component unit of Tuscarawas County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and GASB Statement No. 61. During 2021, the County paid \$5,961,242 to the Consortium for healthcare premiums. Separately issued financial statements can be obtained from the Tuscarawas County Auditor, Tuscarawas County Office Building, 125 East High Avenue, New Philadelphia, Ohio 44663.

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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

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

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

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

Starlight Enterprises, Incorporated (the Workshop) Starlight Enterprises, Incorporated, is a legally separate, not-for-profit corporation, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a self-appointing board of trustees. The Workshop is a sheltered workshop for handicapped individuals and provides job and learning skills to their clients along with providing residential housing to influence a chance to live independently of others. The Workshop operates completely independent of the County.

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

Tuscarawas County Regional Planning Commission
Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties
Tuscarawas County Family and Children First Council
Stark-Tuscarawas-Wayne Joint Solid Waste Management District
Multi-County Juvenile Attention Center
Community Improvement Corporation of Tuscarawas County
Tuscarawas County Economic Development Corporation, Incorporated
Area Agency on Aging, Region 9
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, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Tuscarawas County Public Library
Economic Development and Finance Alliance
Tuscarawas County Transportation Improvement District
Public Entity Risk Consortium

As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed subsequently, the County serves as fiscal agent but the organizations are not considered part of Tuscarawas County.

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

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

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

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

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

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

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

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 29.

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 as follows.

Basis of Presentation

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

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

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

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

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Fund Accounting

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

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

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

Board of Developmental Disabilities Fund The board of developmental disabilities fund accounts for and reports the operation of a school, the costs of maintaining a workshop building that is leased to local providers, and the provision of targeted case management services for the developmentally disabled. Revenue sources include a County-wide property tax levy, Federal Medicaid funding, and Federal and State grants, which are restricted to the operations of the school, workshop, and case management services.

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

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

Local Fiscal Recovery Fund The local fiscal recovery fund accounts for and reports restricted American Rescue Plan Act grant monies which were provided to support the County's response to and recovery from the COVID-19 public health emergency.

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

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

Enterprise Funds Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds.

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

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

Internal Service Funds Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds account for a group life insurance program for employees of the County and for workers' compensation.

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

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

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources, except for those of fiduciary funds, associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

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

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statements of net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

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

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

Basis of Accounting

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

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

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

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, pension and OPEB, and asset retirement obligations. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter

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of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 23 and 24. The deferred outflows of resources related to asset retirement obligations are originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2021, but which were levied to finance 2022 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, 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 and OPEB plans are reported on the government-wide statement of net position (See Notes 23 and 24).

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

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

Cash, Cash Equivalents, and Investments

To improve cash management, cash received by the County Treasurer is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents."

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

During 2021, investments were limited to STAR Ohio, negotiable certificates of deposit, and Federal home loan bank securities. 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.

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For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transactions to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

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 2021 amounted to \$61,013, which includes \$45,185 assigned from other County funds.

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

Restricted Assets

Assets are reported as restricted when limitation on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws or other governments or imposed by law through constitutional provisions. Restricted assets in the general fund and the delinquent real estate collection special revenue 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, 2021, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Capital Assets

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

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

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

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

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

Deferred Charge on Refunding

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources on the statement of net position.

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables.” Interfund loans which do not represent available expendable resources are classified as nonspendable fund balance in the general fund. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Compensated Absences

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

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

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

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 and vacation payouts. These amounts are recorded in the account “matured compensated absences payable” in the fund(s) from which the employees 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.

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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, compensated absences, asset retirement obligations, and claims and judgments 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. Bonds are recognized as a liability in the fund financial statements when due. Net pension/OPEB liabilities should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

Fund Balance

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

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

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

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

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. Amounts assigned for court services and to cover a gap between estimated revenue and appropriations in the 2022 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.

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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 children's services, law library resources, delinquent real estate tax collection, commissary, community improvement, court services, property taxes restricted for senior citizens programs and community mental health, victim assistance, courts specialized docket, elections, lodging taxes restricted for the convention and visitor's bureau, probate court, various law enforcement and safety operations, and indigent guardianship.

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

Operating Revenues and Expenses

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

Contributions of Capital

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

Internal Activity

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

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

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Budgetary Data

All funds, except custodial funds, are legally required to be budgeted and appropriated. Budgetary information for the Community Mental Health Fund is not reported because it is not included in the entity for which the “appropriated budget” is adopted and does not maintain budgetary financial records. Budgetary information for the commissary special revenue fund is not reported because it did not have any budgetary activity in 2021. The major documents prepared are the alternative tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The alternative tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate. The appropriation resolution is the County Commissioner’s authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners. The legal level of control has been established by the County Commissioner’s at the object level within each department.

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

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

Pensions/Other Postemployment Benefits (OPEB)

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

Estimates

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

Note 3 – Changes in Accounting Principles

For 2021, the County implemented the Governmental Accounting Standards Board’s (GASB) Statement No. 98, *The Annual Comprehensive Financial Report*. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state

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and local governments. The County is also implementing *Implementation Guide No. 2019-1*. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

Note 4 – Accountability

At December 31, 2021, the following funds had deficit fund balances:

	<u>Amount</u>
<i>Special Revenue:</i>	
Public Assistance	\$1,659,237
<i>Capital Projects:</i>	
County Building Improvements	134,927

The deficit in the public assistance fund is due to adjustments for accrued liabilities. The general fund is liable for the deficit in this fund and provides transfers when cash is required, rather than when accruals occur. The deficit in the county building improvements capital projects fund is due to the interfund payable related to manuscript bonds issued for the repair and renovation of the County courthouse dome.

Note 5 – Budgetary Basis of Accounting

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

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

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

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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	Local Fiscal Recovery
GAAP Basis	(\$758,433)	(\$93,744)	(\$251,517)	\$682,031	\$0
Revenue Accruals	853,881	(57,645)	164,993	(17,598)	8,933,698
Beginning Unreported Cash	506,764	268,177	82,934	26,098	0
Ending Unreported Cash	(576,213)	(251,219)	(85,331)	(27,321)	0
Fair Value Adjustments for Investments:					
Beginning Adjustment	99,102	0	0	0	0
Ending Adjustment	6,211	0	0	0	0
Advances In	15,000	0	0	0	0
Expenditure Accruals	(24,463)	(14,463)	97,142	247,136	0
Perspective Differences:					
County 911 Fund	913,059	0	0	0	0
Jail Operations Fund	1,631,668	0	0	0	0
Certificate of Title Fund	(157,423)	0	0	0	0
Growth Fund	20,064	0	0	0	0
Recorder's Special Fund	(43,582)	0	0	0	0
Southern District Probation Fund	(19,926)	0	0	0	0
Public Defender Commission Fund	(216,812)	0	0	0	0
Encumbrances	(1,095,120)	(657)	(415,118)	(871,565)	(3,607,000)
Budget Basis	<u>\$1,153,777</u>	<u>(\$149,551)</u>	<u>(\$406,897)</u>	<u>\$38,781</u>	<u>\$5,326,698</u>

Note 6 – Deposits and Investments

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

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3. Written repurchase agreements in the securities listed in the preceding paragraph provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to the Ohio Revised Code (ORC) section 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in preceding paragraphs (1) or (2); commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met, in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other state, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Bankers acceptances of banks that are insured by the Federal Deposit Insurance Corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state, provided that the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Except as noted previously, an investment must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Cash on Hand

At December 31, 2021, the County had \$325,697 in undeposited cash on hand, which is included as part of “Equity in Pooled Cash and Cash Equivalents.”

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 \$6,583,949, and the bank balance was \$7,484,061. At December 31, 2021, \$102,994 of the County’s total bank balance was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Two of the County’s financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent and 60 percent, resulting in the uninsured and uncollateralized balance.

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

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

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

Investments

Investments are reported at fair value. As of December 31, 2021, the County had the following investments:

Measurement/Investment	Measurement Amounts and Maturity in Years			
	Less than 1	1-3	3-5	Total
Net Asset Value Per Share				
STAR Ohio	\$66,758,744	\$0	\$0	\$66,758,744
Fair Value - Level 2 Inputs				
Negotiable Certificates of Deposit	2,242,235	753,011	0	2,995,246
Federal Home Loan Bank Securities	0	1,997,110	974,440	2,971,550
Total	\$69,000,979	\$2,750,121	\$974,440	\$72,725,540

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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The preceding chart identifies the County's recurring fair value measurements as of December 31, 2021. 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.

Credit Risk The Federal home loan bank securities 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 Concentration of credit risk is defined by the Governmental Accounting Standards Board as having 5 percent or more invested in the securities of a single issuer. The County places no limit on the amount it may invest in any one issuer. At December 31, 2021, the County did not have 5 percent or more invested in the securities of any one issuer.

Note 7 – Receivables

Receivables at December 31, 2021, 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:

Gasoline and Excise Taxes	\$1,869,419
Motor Vehicle Distribution	1,789,394
Developmental Disabilities Grants and Subsidies	691,107
Casino Monies	642,006
Homestead and Rollback	592,852
Local Government	581,368
Children's Services Grants and Subsidies	560,111
Child Support Enforcement Agency Grants and Subsidies	446,868
Assigned Counsel Reimbursements	323,101

(continued)

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Governmental Funds: (continued)	
Community Corrections Grants and Reimbursements	\$305,198
Elections Expense	78,222
Public Entity Risk Consortium Dividend	39,584
Community Development Grants and Subsidies	37,638
Policing Charges for Services	20,126
Miscellaneous	17,634
Public Assistance Grants and Subsidies	15,299
Wireless 911 Reimbursement	15,054
Law Enforcement Grants and Subsidies	8,516
Engineer Charges and Reimbursements	5,190
<i>Total Governmental Funds</i>	\$8,038,687
Proprietary Fund:	
Sewer District	\$18,243
Internal Service	5,772
<i>Total Proprietary Funds</i>	\$24,015

The monies loaned to the Newcomerstown Community Improvement Corporation (\$1,295,867 from the capital projects fund and \$171,209 from the general fund), all of which is due within one year, and additional monies loaned to the Community Improvement Corporation of Tuscarawas County (\$125,000 from the general fund), all of which is due in more than one year, are classified as loans receivable on the County financial statements and are also considered collectible in full.

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

Note 8 – Property Taxes

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2021 for real and public utility property taxes represents collections of 2020 taxes.

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

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.

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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. 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2021, was \$8.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2020 property tax receipts were based are as follows:

	Assessed Value
Real Property:	
Residential/Agricultural	\$1,632,295,460
Commercial/Industrial/Public Utility	356,009,720
Tangible Personal Property:	
Public Utility	370,526,030
Total Assessed Value	\$2,358,831,210

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various custodial funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2021, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2021 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 2021, the County’s property taxes were reduced by \$84,435 under various tax abatement agreements entered into by the following subdivisions:

Overlapping Government	Amount of 2021 Taxes Abated
<i>Enterprise Zone Tax Exemptions:</i>	
Goshen Township	\$38,523
City of Dover	16,059
Village of Sugarcreek	7,689
Village of Gnadenuhuten	5,616
Lawrence Township	5,110
Warwick Township	6,038
Franklin Township	1,975
Village of Strasburg	1,871
Village of Newcomerstown	954
Village of Midvale	600

Tuscarawas County, Ohio
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Note 9 – Permissive Sales and Use Tax

In 1985, the County Commissioners by resolution imposed a one percent tax on all retail sales made in the County. The tax collection began March 1, 1988, and ran through December 31, 2000. In February 1997, the County Commissioners adopted a resolution imposing this tax through December 31, 2007. In May of 2017, a renewal for another ten year period was put on the Primary Ballot and passed; this new period started as of January 1, 2018. In May of 2018, County voters approved an additional sales and use tax of 0.5 percent for the purpose of providing revenue to the County for its 911 Emergency System for a period of two years, effective October 1, 2018. As of end of day on September 30, 2020, the additional sales ceased. 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 2021. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unavailable revenue.

Note 10 – Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2021, was as follows:

	Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,315,614	\$29,040	\$0	\$1,344,654
Construction in Progress	56,518	641,677	(38,122)	660,073
Total Capital Assets, not being depreciated	<u>1,372,132</u>	<u>670,717</u>	<u>(38,122)</u>	<u>2,004,727</u>
Capital Assets, being depreciated:				
Buildings and Improvements	41,571,551	712,043	(10,700)	42,272,894
Machinery and Equipment	16,767,212	614,785	(92,612)	17,289,385
Vehicles	6,019,467	317,541	(309,961)	6,027,047
Infrastructure	133,763,038	2,964,695	0	136,727,733
Total Capital Assets, being depreciated	<u>198,121,268</u>	<u>4,609,064</u>	<u>(413,273)</u>	<u>202,317,059</u>
Less Accumulated Depreciation:				
Buildings and Improvements	(20,718,858)	(912,658)	5,314	(21,626,202)
Machinery and Equipment	(7,319,571)	(1,534,100)	92,612	(8,761,059)
Vehicles	(4,116,636)	(504,981)	288,595	(4,333,022)
Infrastructure	(89,963,069)	(3,404,765)	0	(93,367,834)
Total Accumulated Depreciation	<u>(122,118,134)</u>	<u>(6,356,504) *</u>	<u>386,521</u>	<u>(128,088,117)</u>
Total Capital Assets being depreciated, Net	<u>76,003,134</u>	<u>(1,747,440)</u>	<u>(26,752)</u>	<u>74,228,942</u>
Governmental Activities Capital Assets, Net	<u>\$77,375,266</u>	<u>(\$1,076,723)</u>	<u>(\$64,874)</u>	<u>\$76,233,669</u>

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During 2021, the County received a portion of bridge improvement project costs from another government, valued at \$34,270. The County has recorded this as a capital contribution in governmental activities.

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General Government:	
Legislative and Executive	\$590,145
Judicial	48,866
Public Safety	1,559,915
Public Works	3,894,555
Health	186,201
Human Services	74,179
Conservation and Recreation	2,643
Total	<u><u>\$6,356,504</u></u>

Capital asset activity for business-type activities for the year ended December 31, 2021, was as follows:

	Balance 12/31/2020	Additions	Deletions	Balance 12/31/2021
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$455,250	\$69,622	\$0	\$524,872
Construction in Progress	681,433	818,666	(1,077,206)	422,893
Total Capital Assets, not being depreciated	1,136,683	888,288	(1,077,206)	947,765
Capital Assets, being depreciated:				
Buildings and Improvements	6,321,279	0	0	6,321,279
Machinery and Equipment	4,196,111	30,145	0	4,226,256
Vehicles	883,817	33,739	0	917,556
Sewer/Water Lines	40,412,370	1,089,560	0	41,501,930
Total Capital Assets, being depreciated	51,813,577	1,153,444	0	52,967,021
Less Accumulated Depreciation:				
Buildings and Improvements	(3,612,527)	(125,757)	0	(3,738,284)
Machinery and Equipment	(1,900,496)	(120,946)	0	(2,021,442)
Vehicles	(689,014)	(50,347)	0	(739,361)
Sewer/Water Lines	(12,361,098)	(628,198)	0	(12,989,296)
Total Accumulated Depreciation	(18,563,135)	(925,248)	0	(19,488,383)
Total Capital Assets being depreciated, Net	33,250,442	228,196	0	33,478,638
Business-Type Activities Capital Assets, Net	\$34,387,125	\$1,116,484	(\$1,077,206)	\$34,426,403

During 2021, the County received a portion of a sewer project as a donation from developers, valued at \$129,165. The County has recorded this as a capital contribution in the sewer fund.

Tuscarawas County, Ohio
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For the Year Ended December 31, 2021

Note 11 – Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2006, the County joined Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$500,000,000 per occurrence for real and personal property; \$6,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability, Public Official's Liability, and Ohio Stop Gap, all of which are subject to a \$50,000 self-insured retention by the County, except Automobile Liability and Automobile Physical Damage, which are at \$10,000 and \$5,000, respectively. PERC's excess insurance carriers are Travelers Casualty and Surety Company of America for Property, Underwriter's at Lloyd's of London for Primary Liability, and Genesis Insurance Company for Excess Liability.

The County also carries a \$400,000 employee dishonesty policy, a \$200,000 forgery policy, money and securities coverage of \$200,000, computer fraud coverage of \$200,000, funds transfer fraud coverage of \$200,000, and a \$75,000 social engineering fraud aggregate through Allmerica Financial Benefit Insurance Company, 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.

The County also carries a \$2,000,000 Cyber Liability coverage from Travelers Casualty and Surety Company of America, subject to a \$15,000 deductible.

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

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

Depending on the level of coverage selected by the employee, the County pays premiums between \$895.17 and \$1,890.64 for the family plan and between \$483.88 and \$610.25 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 \$38.83 and \$257.82 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$20.37 and \$83.22 per month toward their healthcare insurance.

Effective August 1, 2014, the County 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

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for the monthly premiums for the death benefit. Previously accumulated monies for this purpose are currently funding the monthly premiums and the departmental charge suspension will continue until the Commissioners reinstate the charges.

For 2021, the Board of Developmental Disabilities provided health insurance to its employees through AultCare Insurance Company. Dental insurance was provided to Board of Developmental Disabilities employees through CBA Benefit Services. Vision insurance was provided through CBA Benefit Services' VSP program. The Board of Developmental Disabilities also provided, at no cost to the employees, term life insurance and accidental death and dismemberment insurance through UNUM National Life Insurance Company in the amount of \$20,000 for all full-time employees, at a cost to the County of \$3.98 per month, \$13,000 for employees 65 to 69 years of age, and \$10,000 for employees 70 years of age and older. The County pays monthly premiums for health, dental, and vision insurance provided to Board of Developmental Disabilities employees as follows:

	Health Insurance	Dental Insurance	Vision Insurance
Rates for January through August 2021:			
Single (Employee Only)	\$730.90	\$38.09	\$10.37
Family	1,966.05	95.39	23.47
Rates for September through December 2021:			
Single (Employee Only)	705.30	38.09	10.37
Family	1,897.25	95.39	23.47

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 \$21,228. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims of \$30,646 have been accrued as a liability at December 31, 2021, 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, 2021, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. The portion of claims and contractual services expense that is associated with the County's custodial funds is presented as an external portion expense on the statement of activities. Changes in the fund's intergovernmental and claims liability amounts for 2020 and 2021 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2020	\$156,843	\$0	(\$26,486)	(\$4,980)	\$125,377
2021	125,377	0	(25,523)	(47,980)	51,874

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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:			
<i>From Direct Placement:</i>			
2010 - County Building Improvement Bonds	5.28 %	\$1,450,000	2025
Business-Type Activities:			
<i>USDA Revenue Bonds from Direct Placement:</i>			
Sewer - 2011 Stone Creek Sanitary Sewer Improvements	4.25	1,220,000	2051
Water - 2011 Water Systems Improvements	3.75	4,930,000	2051
<i>USDA General Obligations Bonds from Direct Placement:</i>			
Water - 2011 Water Meter Project	3.38	503,000	2025
<i>OPWC Loans from Direct Borrowing:</i>			
Sewer - 2002 Wilkshire Hills Sewer System	0.00	149,286	2023
Sewer - 2005 Sandyville Pump Station	0.00	55,000	2025
Sewer - 2005 Mineral City Broadway Street	0.00	157,119	2026
Sewer - 2006 Power Generator Phase II	0.00	166,616	2028
Sewer - 2007 Midvale Barnhill	0.00	172,655	2028
Sewer - 2009 Stone Creek Wastewater System	0.00	500,000	2032
Sewer - 2011 Wastewater Treatment Plant	0.00	350,400	2032
Sewer - 2013 Sandyville Pump Station #2	0.00	415,728	2034
Sewer - 2013 Dover Township Sewer Extension Phase I	0.00	154,900	2034
Sewer - 2019 Wilkshire Hills WWTP Headworks	0.00	253,742	2040
Water - 2006 Emergency Power Generator Phase I	0.00	130,517	2026
Water - 2007 Wainwright Water System Improvements	0.00	151,046	2028
Water - 2013 Dundee Water System Improvements	0.00	400,000	2034
Water - 2014 Wilkshire Water Storage Repairs	0.00	400,000	2035
Water - 2016 Kerns Drive Waterline Replacement	0.00	149,081	2036
Water - 2019 Zoarville Water Transmission Line	0.00	189,535	2040
<i>OWDA Loans from Direct Borrowing:</i>			
Sewer - 2009 Mineral City Sewer Improvements	3.25	2,494,966	2028
Sewer - 2014 Wilkshire Aerator Replacement	2.94	75,248	2033
Sewer - 2015 Sandyville-East Sparta Upgrade	2.28	1,065,685	2038
Sewer - 2021 Refinance of USDA-RD Loan Stone Creek Sewer	1.39	1,139,146	2041
Water - 1999 Mineral City	2.00	894,485	2023
Water - 2013 Dundee WTP	3.34	87,511	2033
Water - 2013 Sandyville Water Transmission	3.42	290,000	2033
Water - 2019 Wilkshire Hills Water System Improvement Design	2.47	Not Finalized	Not Finalized
Water - 2019 Wilkshire Hills Well #2 Replacement	1.78 - 1.87	180,457	2040
Water - 2021 Refinance of USDA-RD Loan Sandyville Water System	1.77	4,589,553	2051

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

	Balance 12/31/20	Increase	Decrease	Refunding	Balance 12/31/21	Amounts Due In One Year
Governmental Activities:						
<i>Debt from Direct Placement:</i>						
County Building Improvement General Obligation Bonds	\$613,251	\$0	(\$110,210)	\$0	\$503,041	\$116,107
<i>Net Pension Liability:</i>						
OPERS	30,178,414	0	(6,934,429)	0	23,243,985	0
STRS	693,204	0	(307,586)	0	385,618	0
Total Net Pension Liability	30,871,618	0	(7,242,015)	0	23,629,603	0
Net OPEB Liability - OPERS	20,438,818	0	(20,438,818)	0	0	0
Compensated Absences	2,377,188	1,378,080	(1,302,230)	0	2,453,038	1,423,621
Asset Retirement Obligations	25,000	0	0	0	25,000	0
Claims	99,854	0	(69,208)	0	30,646	30,646
<i>Total Governmental Activities</i>	<u>\$54,425,729</u>	<u>\$1,378,080</u>	<u>(\$29,162,481)</u>	<u>\$0</u>	<u>\$26,641,328</u>	<u>\$1,570,374</u>
Business-Type Activities:						
<i>USDA Revenue Bonds from Direct Placement:</i>						
Sewer - Stone Creek Sanitary Sewer Improvements	\$1,090,600	\$0	\$0	(\$1,090,600)	\$0	\$0
Water - Water Systems Improvements	4,455,000	0	0	(4,455,000)	0	0
Total USDA Revenue Bonds	5,545,600	0	0	(5,545,600)	0	0
<i>USDA General Obligation Bonds from Direct Placement:</i>						
Water - Water Meter Project	196,100	0	(36,600)	0	159,500	37,900
<i>OPWC Loans from Direct Borrowings:</i>						
Sewer - 2002 Wilkshire Hills Sewer System	18,663	0	(7,466)	0	11,197	7,465
Sewer - 2005 Sandyville Pump Station	13,750	0	(2,750)	0	11,000	2,750
Sewer - 2005 Mineral City Broadway Street	43,208	0	(7,856)	0	35,352	7,856
Sewer - 2006 Power Generator Phase II	62,479	0	(8,331)	0	54,148	8,331
Sewer - 2007 Midvale Barnhill	64,744	0	(8,633)	0	56,111	8,633
Sewer - 2009 Stone Creek Wastewater System	287,500	0	(25,000)	0	262,500	25,000
Sewer - 2011 Wastewater Treatment Plant	210,300	0	(17,525)	0	192,775	17,525
Sewer - 2013 Sandyville Pump Station #2	280,620	0	(20,786)	0	259,834	20,786
Sewer - 2013 Dover Township Sewer Extension Phase I	104,558	0	(7,745)	0	96,813	7,745
Sewer - 2019 Wilkshire Hills WWTP Headworks	253,742	0	(12,687)	0	241,055	12,687
Total Sewer	1,339,564	0	(118,779)	0	1,220,785	118,778
Water - 2006 Emergency Power Generator Phase I	39,154	0	(6,526)	0	32,628	6,526
Water - 2007 Wainwright Water System Improvements	60,421	0	(7,552)	0	52,869	7,552
Water - 2013 Dundee Water System Improvements	270,000	0	(20,000)	0	250,000	20,000
Water - 2014 Wilkshire Water Storage Repairs	62,600	0	(4,200)	0	58,400	4,200
Water - 2016 Kerns Drive Waterline Replacement	119,265	0	(7,454)	0	111,811	7,454
Water - 2019 Zoarville Water Transmission Line	189,535	0	(9,477)	0	180,058	9,477
Total Water	740,975	0	(55,209)	0	685,766	55,209
Total OPWC Loans	2,080,539	0	(173,988)	0	1,906,551	173,987
<i>OWDA Loans from Direct Borrowings:</i>						
Sewer - 2009 Mineral City Sewer Improvements	1,127,620	0	(135,070)	0	992,550	139,496
Sewer - 2014 Wilkshire Aerator Replacement	52,020	0	(3,499)	0	48,521	3,603
Sewer - 2015 Sandyville-East Sparta Upgrade	975,929	0	(40,981)	0	934,948	45,593
Sewer - 2021 Refinance of USDA-RD Loan						
Stone Creek Sewer	0	1,139,146	(24,204)	0	1,114,942	50,148
Total Sewer	<u>\$2,155,569</u>	<u>\$1,139,146</u>	<u>(\$203,754)</u>	<u>\$0</u>	<u>\$3,090,961</u>	<u>\$238,840</u>

(continued)

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	Balance 12/31/20	Increase	Decrease	Refunding	Balance 12/31/21	Amounts Due In One Year
Business-Type Activities:						
OWDA Loans from Direct Borrowings (continued):						
Water - 1999 Mineral City	\$110,553	\$0	(\$43,605)	\$0	\$66,948	\$44,477
Water - 2013 Dundee WTP	61,245	0	(4,021)	0	57,224	4,157
Water - 2013 Sandyville Water Transmission	181,250	0	(14,500)	0	166,750	14,500
Water - 2019 Wilkshire Hills Water System						
Improvement Design	192,620	19,721	(14,505)	0	197,836	0
Water - 2019 Wilkshire Hills Well #2 Replacement	176,435	0	(7,389)	0	169,046	7,779
Water - 2021 Refinance of USDA-RD Loan Sandyville Water System	0	4,589,553	(56,485)	0	4,533,068	120,820
Total Water	<u>722,103</u>	<u>4,609,274</u>	<u>(140,505)</u>	<u>0</u>	<u>5,190,872</u>	<u>191,733</u>
Total OWDA Loans	<u>2,877,672</u>	<u>5,748,420</u>	<u>(344,259)</u>	<u>0</u>	<u>8,281,833</u>	<u>430,573</u>
Net Pension Liability - OPERS:						
Sewer	973,497	0	(223,691)	0	749,806	0
Water	324,499	0	(74,564)	0	249,935	0
Total Net Pension Liability - OPERS	<u>1,297,996</u>	<u>0</u>	<u>(298,255)</u>	<u>0</u>	<u>999,741</u>	<u>0</u>
Net OPEB Liability - OPERS:						
Sewer	659,317	0	(659,317)	0	0	0
Water	219,772	0	(219,772)	0	0	0
Total Net OPEB Liability - OPERS	<u>879,089</u>	<u>0</u>	<u>(879,089)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Leases:						
Sewer	190,901	0	(39,901)	0	151,000	15,000
Water	45,410	0	(10,905)	0	34,505	11,198
Total Capital Leases	<u>236,311</u>	<u>0</u>	<u>(50,806)</u>	<u>0</u>	<u>185,505</u>	<u>26,198</u>
Compensated Absences	<u>99,204</u>	<u>58,007</u>	<u>(33,390)</u>	<u>0</u>	<u>123,821</u>	<u>51,825</u>
Total Business-Type Activities	<u>\$13,212,511</u>	<u>\$5,806,427</u>	<u>(\$1,816,387)</u>	<u>(\$5,545,600)</u>	<u>\$11,656,951</u>	<u>\$720,483</u>

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

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

Compensated absences will be paid from the general fund, the board of developmental disabilities fund, the public assistance fund, the motor vehicle license and gas tax fund, the child support enforcement agency fund, the real estate assessment fund, the dog and kennel fund, the delinquent real estate collection fund, the community economic development fund, the community corrections grant fund, the felony delinquent care fund, the victim assistance fund, the juvenile court special projects fund, the law library resource fund, the water district fund, and the sewer district fund. The asset retirement obligations would be paid from the general fund. The claims will be paid from the workers' compensation internal service fund. The USDA

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bonds, the OPWC loans, the OWDA loans, and the capital lease reported in the business-type activities will be paid from charges for services revenue in the enterprise funds. The loans are not general obligations and are not backed by the full faith and credit of the County.

During 2011, the County issued a revenue bond through direct placement through the United States Department of Agriculture (USDA) for Stone Creek Sanitary Sewer improvements in the sewer district. The forty year bond was issued in the amount of \$1,220,000, with an interest rate of 4.25 percent. The bond was retired in 2021 through the OWDA Refinance Loan Program.

In 2011, the County issued a revenue bond through direct placement through the USDA for the construction and installation of improvements to the water supply, treatment, storage, and distribution system for the water district. The full amount of the bond is \$4,930,000, with an interest rate of 3.75 percent. The bond was retired in 2021 through the OWDA Refinance Loan Program.

During 2011, the County issued a general obligation bond through direct placement through the United States Department of Agriculture (USDA) for a water meter project in the water district. The fifteen year bond was issued in the amount of \$503,000, with an interest rate of 3.38 percent. The bond will mature in 2025.

During 2021, the County issued a loan through direct borrowing from the Ohio Water Development Authority (OWDA) for the purpose of currently refunding the 2011 Stone Creek Sanitary Sewer Improvements USDA revenue bond in the sewer district. The twenty year loan was issued in the amount of \$1,139,146, with an interest rate of 1.39 percent. The loan will mature in 2041.

The net proceeds were \$1,135,173 (after payments of \$3,973 in issuance costs) and were used to pay the refunded debt in full. As a result of the refunding, the revenue bond has been fully repaid, and the liability for the revenue bond has been removed from the County's financial statements. The refunding resulted in a total debt service savings of \$673,004. The County incurred an economic gain (difference between the present values of the old and new debt service payments) of \$494,401. As shown in the following table, the County also incurred a difference on refunding of (\$44,573) (difference between the amount paid to retire the debt and the refunded amount), that will be amortized over the shorter of the life of the refunded revenue bond or the refunding loan.

2011 Stone Creek Sanitary Sewer Improvements	
USDA Revenue Bond Refunded:	
Refunded Amount	\$1,090,600
Principal Retirement (Payment to Currently Refund the Bond)	<u>(1,135,173)</u>
Sewer 2021 OWDA Loan Refunding Difference	<u><u>(\$44,573)</u></u>

During 2021, the County issued a loan through direct borrowing from the OWDA for the purpose of currently refunding the 2011 Water Systems Improvements USDA revenue bond in the water district. The 29.5 year loan was issued in the amount of \$4,589,553, with an interest rate of 1.77 percent. The loan will mature on January 1, 2051.

The net proceeds were \$4,573,546 (after payments of \$16,007 in issuance costs) and were used to pay the refunded debt in full. As a result of the refunding, the revenue bond has been fully repaid, and the liability for the revenue bond has been removed from the County's financial statements. The refunding resulted in a total debt service savings of \$1,694,208. The County incurred an economic gain (difference between the present values of the old and new debt service payments) of \$1,340,431. As shown in the following table,

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the County also incurred a difference on refunding of (\$118,546) (difference between the amount paid to retire the debt and the refunded amount), that will be amortized over the shorter of the life of the refunded revenue bond or the refunding loan.

2011 Water Systems Improvements

USDA Revenue Bond Refunded:

Refunded Amount	\$4,455,000
Principal Retirement (Payment to Currently Refund the Bond)	<u>(4,573,546)</u>
Water 2021 OWDA Loan Refunding Difference	<u>(\$118,546)</u>

The County has pledged future sewer revenues, net of operating expenses, to repay 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 2041. Annual principal and interest payments on these loans are expected to require about 34.5 percent of net revenues and about 18.9 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$4,984,467. Principal and interest for the current year were \$436,707 and total revenues were \$2,314,377.

The County has pledged future water revenues, net of operating expenses, to repay OPWC and OWDA loans and capital leases 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 2050. Annual principal and interest payments on these loans are expected to require about 34.6 percent of net revenues and about 18.2 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$7,273,671. Principal and interest for the current year were \$270,161 and total revenues were \$1,484,326.

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

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

The County's outstanding OPWC loans from direct borrowings of \$1,906,551 related to business-type activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County's outstanding OWDA loans from direct borrowings of \$8,281,833 related to business-type activities contain provisions that in the event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

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A line of credit has been established with the Ohio Water Development Authority in the amount of \$332,538 for a water project. Since the loan repayment schedule has not been finalized, the repayment schedule is not included in the schedule of debt service requirements. Until the final repayment schedule is available, the County will pay based on estimates. The balance of the water - 2019 Wilkshire Hills water system improvement design loan was \$197,836 at year end.

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

	Governmental Activities - From Direct Placement		Business-Type Activities - From Direct Placements/Direct Borrowings				
	County Building		USDA		OPWC Loans	OWDA Loans	
	General Obligation Bond		General Obligation Bonds			Principal	Principal
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2022	\$116,107	\$25,048	\$37,900	\$5,383	\$173,987	\$430,573	\$158,019
2023	122,318	18,837	39,200	4,104	170,253	417,416	148,125
2024	128,861	12,293	40,500	2,781	166,522	404,031	138,471
2025	135,755	5,398	41,900	1,414	166,521	413,349	129,031
2026	0	0	0	0	159,842	422,916	119,355
2027-2031	0	0	0	0	664,918	1,640,045	470,637
2032-2036	0	0	0	0	315,853	1,428,137	328,046
2037-2041	0	0	0	0	88,655	1,266,001	202,272
2042-2046	0	0	0	0	0	890,460	112,155
2047-2050	0	0	0	0	0	771,069	31,024
Totals	\$503,041	\$61,576	\$159,500	\$13,682	\$1,906,551	\$8,083,997	\$1,837,135

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 \$56,967,739 at December 31, 2021.

Note 13 – Capital Leases

The County has entered into lease agreements for sewer lines, a camera van, and a mini excavator. The lease for the camera van was fully repaid in 2021. These lease obligations meet the criteria of capital leases and have been recorded on the financial statements. Capital assets were capitalized at the present value of the minimum lease payments at the time the lease was entered into.

The assets acquired through capital leases are as follows:

Asset:	Business-Type Activities		
	Sewer Lines	Mini Excavator	Total
Sewer Lines	\$355,000	\$0	\$355,000
Equipment	0	56,502	56,502
Less: Accumulated Depreciation	(205,900)	(5,796)	(211,696)
Total	\$149,100	\$50,706	\$199,806

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

	Business-Type Activities
2022	\$36,496
2023	36,566
2024	36,574
2025	24,393
2026	24,275
2027-2029	74,315
Total Minimum Lease Payment	232,619
Less: Amount Representing Interest	(47,114)
Present Value of Minimum Lease Payments	\$185,505

Note 14 – Compensated Absences

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

Note 15 – Contingent Liabilities

Federal and State Grants

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

Litigation

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

Note 16 – 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:

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Fund Balances	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
<u>Nonspendable:</u>						
Inventory	\$222,404	\$7,555	\$5,556	\$1,333,880	\$7,256	\$1,576,651
Prepays	545,051	741,557	454	21,654	127,630	1,436,346
Interfund Loan	1,195,913	0	0	0	0	1,195,913
Unclaimed Monies	132,326	0	0	0	0	132,326
<i>Total Nonspendable</i>	<u>2,095,694</u>	<u>749,112</u>	<u>6,010</u>	<u>1,355,534</u>	<u>134,886</u>	<u>4,341,236</u>
<u>Restricted for:</u>						
Capital Projects	0	0	0	0	242,021	242,021
Developmental Disabilities Board	0	14,508,365	0	0	0	14,508,365
Road and Bridge Repair and Maintenance	0	0	0	4,346,228	0	4,346,228
Real Estate Assessment	0	0	0	0	2,331,614	2,331,614
911 Emergency System	0	0	0	0	4,484,925	4,484,925
Child Support Enforcement	0	0	0	0	327,447	327,447
Community Corrections	0	0	0	0	550,970	550,970
Court Special Projects	0	0	0	0	225,188	225,188
Enforcement Services	0	0	0	0	269,443	269,443
Wireless 911 Operations	0	0	0	0	287,266	287,266
Dog and Kennel	0	0	0	0	257,327	257,327
Other Purposes:						
Children's Services	0	0	0	0	35,382	35,382
Law Library Resources	0	0	0	0	161,883	161,883
Delinquent Real Estate Tax Collection	0	0	0	0	183,093	183,093
Commissary	0	0	0	0	99,587	99,587
Community Improvement	0	0	0	0	55,591	55,591
Court Services	0	0	0	0	46,948	46,948
Senior Citizens Programs	0	0	0	0	75,388	75,388
Victim Assistance	0	0	0	0	30,740	30,740
Courts Specialized Docket	0	0	0	0	31,403	31,403
Voting	0	0	0	0	3,937	3,937
Drug Task Force	0	0	0	0	32,289	32,289
Other Purposes	0	0	0	0	171,136	171,136
<i>Total Restricted</i>	<u>0</u>	<u>14,508,365</u>	<u>0</u>	<u>4,346,228</u>	<u>9,903,578</u>	<u>28,758,171</u>
<u>Committed to:</u>						
Jury Administration	0	0	0	0	2,149	2,149
Internal Service	24,438	0	0	0	0	24,438
Economic Development and Growth	1,498,245	0	0	0	0	1,498,245
<i>Total Committed</i>	<u>1,522,683</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,149</u>	<u>1,524,832</u>
<u>Assigned to:</u>						
Purchases on Order:						
Health and Wellness	439,932	0	0	0	0	439,932
County Administration	429,249	0	0	0	0	429,249
Public Safety	252,885	0	0	0	0	252,885
Court Services	43,994	0	0	0	0	43,994
Conservation and Recreation	5,000	0	0	0	0	5,000
2022 Operations	3,891,404	0	0	0	0	3,891,404
Court Services	135,285	0	0	0	0	135,285
Debt Service	0	0	0	0	1	1
Capital Improvements	0	0	0	0	4,924,224	4,924,224
<i>Total Assigned</i>	<u>5,197,749</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,924,225</u>	<u>10,121,974</u>
Unassigned (Deficit)	13,871,210	0	(1,665,247)	0	(134,927)	12,071,036
Total Fund Balances (Deficit)	<u>\$22,687,336</u>	<u>\$15,257,477</u>	<u>(\$1,659,237)</u>	<u>\$5,701,762</u>	<u>\$14,829,911</u>	<u>\$56,817,249</u>

Stabilization Arrangement In addition to the previous fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization

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by resolution to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditures. The budget stabilization reserve is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonably protect an entity from long-term economic factors. The balance in the reserve at December 31, 2021, is \$1,406,464.

Note 17 – Internal Activity

Interfund Transfers

Interfund transfers for the year ended December 31, 2021, consisted of the following:

Transfer to	Transfer From		Total
	General	Board of Developmental Disabilities	
Public Assistance	\$226,126	\$0	\$226,126
Other Governmental Funds	5,880,794	30,000	5,910,794
Total	\$6,106,920	\$30,000	\$6,136,920

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 \$226,126 to the public assistance fund to be used for a mandated share of funding, \$2,550,944 to the children’s services fund for foster care services, \$164,532 to various other special revenue funds to support programs accounted for in those funds, and \$3,165,318 to various capital projects funds to support capital projects. The board of developmental disabilities fund transferred \$30,000 to the board of developmental disabilities capital improvement fund to support capital projects.

Interfund Balances

Interfund balances for the year ended December 31, 2021, consisted of the following:

Interfund Payable	Interfund Receivable					Total
	General	Motor Vehicle License and Gas Tax	Other Governmental Funds	Sewer District	Internal Service Funds	
Governmental Funds:						
General	\$0	\$119	\$1,520	\$0	\$14,312	\$15,951
Board of Developmental Disabilities	0	0	0	0	3,273	3,273
Public Assistance	17,711	0	915	150	3,118	21,894
Motor Vehicle License and Gas Tax	0	0	0	0	2,133	2,133
Other Governmental Funds	846,672	177	0	0	2,036	848,885
Proprietary Funds:						
Sewer District	423,141	0	150,732	0	202	574,075
Water District	3,581	0	249,817	0	159	253,557
Internal Service Funds	0	0	1,209	0	0	1,209
Total	\$1,291,105	\$296	\$404,193	\$150	\$25,233	\$1,720,977

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Interfund balances at December 31, 2021, represent charges for services, reimbursable expenditures, interfund advances, or manuscript bonds. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All interfund balances are expected to be paid within one year except for \$195,000 of the interfund balance of \$210,000 between the general fund and the sewer district fund for the repayment of a settlement fronted by the general fund, and all of the interfund balance of \$208,088 between the general fund and the sewer district fund for the repayment of funds provided for the payment of a 2018 settlement, and \$221,487 of the interfund balance of \$258,402 between the capital projects fund and the sewer district and water district funds for the repayment of new building costs which were fronted by the County, and \$126,678 of the interfund balance between the capital projects fund and the water district fund for the well protection plan described in the subsequent paragraph, and \$792,825 of the manuscript bonds described in a subsequent paragraph. These interfund balances will be repaid through annual payments of \$15,000 over a twenty year period for the settlement, payments of \$13,873 over a fifteen year period for the 2018 settlement, with repayments beginning in 2023, and monthly payments of \$3,076 over a thirty year period for building costs. The repayments began in 2016 for the settlement and in 1998 for building costs.

In 2020, the capital projects fund advanced \$160,000 to the water district fund for the well protection plan. The advance will be repaid through monthly installments of \$1,402 over a ten year period, including 1 percent interest. Repayments began in November 2020. The 2021 principal repayments totaled \$15,315. Principal and interest requirements to repay the balance outstanding at year end are as follows:

	<u>Well Protection Advance</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$15,469	\$1,351
2023	15,625	1,195
2024	15,782	1,038
2025	15,940	880
2026	16,101	719
2027-2030	63,230	1,246
Totals	<u>\$142,147</u>	<u>\$6,429</u>

The manuscript bonds are courthouse improvement bonds issued at 3.61 percent and due on December 31, 2043. They were used for the repair and renovation of the County courthouse dome. The manuscript bonds were issued by the County (County building improvement fund) and purchased by the County Treasurer as an investment (general fund). The amount of bonds issued was \$750,000 in 2018 and \$137,229 in 2019. 2021 principal repayments totaled \$24,008, leaving \$817,707 bonds outstanding at year end. Principal and interest requirements to retire the courthouse improvement manuscript bonds outstanding at December 31, 2021, are as follows:

	<u>Courthouse Improvement Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2022	\$24,882	\$29,297
2023	25,789	28,390
2024	26,728	27,451
2025	27,702	26,477
2026	28,711	25,468
2027-2031	160,025	110,870
2032-2036	191,372	79,523
2037-2041	228,858	42,037
2042-2043	103,640	4,718
Totals	<u>\$817,707</u>	<u>\$374,231</u>

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Note 18 – Significant Commitments

Contractual Commitments

As of December 31, 2021, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund:	
Office Contracts	\$176,123
Program Services	93,519
Building and Equipment Maintenance and Repairs	264,041
Computer and Technology Projects	17,390
Utilities	81,490
Special Revenue Funds:	
Public Assistance:	
Program Services	254,644
Motor Vehicle License and Gas Tax:	
Road and Bridge Construction	360,877
Utilities	3,051
Program Services	80,219
Office Contracts	25,073
Building and Equipment Maintenance and Repairs	4,073
Local Fiscal Recovery Fund:	
Engineering Services and Project Construction	3,607,000
Child Support Enforcement Agency:	
Office Contracts	21,222
Real Estate Assessment:	
Computer and Technology Projects	1,196
Program Services	47,132
Appraisal Contracts	440,725
Dog and Kennel:	
Office Contracts	6,723
Building and Equipment Maintenance and Repairs	1,712
Utilities	223
Community Development Block Grant:	
CHIP CDBG Allocation	14,595
Sheriff Concealed Handgun License:	
Program Services	34,540
Indigent Guardianship:	
Program Services	1,290
Law Library Resource:	
Program Services	8,664
Capital Projects Funds:	
Capital Projects:	
Building Improvements	825,418
Court Computers:	
Computer and Technology Projects	1,532

(continued)

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Funds/Projects (continued)	Contract Amount Outstanding
Enterprise Funds:	
Sewer District:	
Engineering Services and Project Construction	\$430,444
Utilities	15,958
Program Services	4,125
Building and Equipment Maintenance and Repairs	16,993
Water District:	
Utilities	8,594
Engineering Services and Project Construction	151,047
Building and Equipment Maintenance and Repairs	3,191
Office Contracts	6,130

The remaining commitments were encumbered at year end. The amounts of \$348,877 and \$62,085 in accounts and contracts payable, respectively, have been capitalized for governmental activities as well as \$39,311 in accounts payable for business-type activities.

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	\$1,095,120
Board of Developmental Disabilities	657
Public Assistance	415,118
Motor Vehicle License and Gas Tax	871,565
Local Fiscal Recovery	3,607,000
Other Governmental Funds	2,794,025
Total Governmental	\$8,783,485
 Proprietary Funds:	
Sewer District	\$517,905
Water District	407,484
Internal Service Funds	7,273
Total Proprietary	\$932,662

Note 19 – Joint Ventures

Tuscarawas County Regional Planning Commission (Commission)

The County participates in the Tuscarawas County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, and certain municipalities and townships. Of the 59 members of the Commission board of trustees, the

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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 2021, the County contributed \$61,000 which represents 82 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

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

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The Board is managed by a fourteen member board of trustees, five appointed by the commissioners of Tuscarawas County, three by Carroll County, and six appointed by the director of the State Department of Mental Health and Addiction Services. The trustees exercise total control of the operation of the Board including budgeting, appropriating, contracting and designating management. Continued existence of the Board is dependent on the County's continued participation; however, the County does not have an equity interest in the Board. The Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2021, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

Note 20 – Jointly Governed Organizations

Tuscarawas County Family and Children First Council (Council)

The Council provides services to multi-need youths in Tuscarawas County. There are thirty-one organizations which are members of the Council. The operations of the Council are controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each organization's degree of control is limited to its representation on the Board. In 2021, the County contributed \$22,500 to the Council.

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

The District provides solid waste disposal, recycling opportunities, and other waste management services and is controlled by a Board of Directors consisting of nine members; three County Commissioners of each of the three member counties. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. In 2021, the District's revenues were received from haulers; no monies were contributed by the County.

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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 2021, the County contributed \$1,065,570 to the Center and paid \$77,666 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 2021, the County made no contributions to the Corporation.

Tuscarawas County Economic Development Corporation, Incorporated (TCEDC)

The purpose of the Tuscarawas County Economic Development Corporation, Incorporated, is to promote business and industry within Tuscarawas County. TCEDC is a legally separate, not-for-profit corporation, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a board of directors made up of eighteen members. Mandatory appointments include the chief elected official from each of the cities of Dover, New Philadelphia, and Uhrichsville; one County Commissioner and two designees appointed by the County Commissioners; and one member from the Tuscarawas County Township Association. Additional directors are elected on recommendations of the Board's nominating committee. Each member's degree of control is limited to its representation on the Board. In 2021, the County made no contributions to TCEDC.

Area Agency on Aging, Region 9 (Agency)

The Area Agency on Aging, Region 9 is a not-for-profit corporation (organized under Section 501 (C) (3) of the Internal Revenue Code) that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Agency's service area. The Agency is governed by a board of trustees composed of representatives from each participating County. The Board has total control over budgeting, personnel and all other financial matters. The Agency receives Title III monies to be used for programs within member Counties. The Board exercises total control over the operations of the Agency including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The Agency has no outstanding debt. In 2021, 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 55 members, consisting of 3 members appointed by the County Commissioners, 22 members appointed by municipal corporations, 18 members appointed by township trustees, 1 member

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from the County Auditor's Office, and 11 members appointed by boards of education located within the County. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the Council can make written recommendations to the legislative authority that approved the agreement. There is no cost associated with being a member of this Council. The Board exercises total control over the operations of the 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 2021.

Stark Regional Community Corrections Center (SRCCC)

SRCCC is a community-based correctional facility which serves the Common Pleas judges of the four-county area of Holmes, Stark, Tuscarawas and Wayne Counties. All funding comes from the Ohio Department of Rehabilitation and Correction (ODRC). The facility operates with 154 beds and serves both male and female offenders. The maximum sentence is 180 days. The facility is governed by a Facility Governing Board that meets on a quarterly basis to review and approve all facility-related matters, including safety and security, policies and procedures, programming and fiscal. The Facility Governing Board adopts an annual budget, authorizes expenditures and hires a Director. A Judicial Advisory Board, made up of the Common Pleas judges appoints two-thirds of the members to the Facility Governing Board and advises the Board as needed. The Board exercises total control over the operations of the SRCCC including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2021.

Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten county regional council of governments composed of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a 21 member executive board composed of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based on the most recent United States census. During 2021, 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 nineteen counties in Ohio. MEORC provides services to 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 \$192,135 to this organization in 2021. Information can be obtained from 1 Avalon Road, Mount Vernon, Ohio 43050.

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Note 21 – Related Organizations

Tuscarawas County University Branch District (District)

The Tuscarawas County University Branch District was created to better serve the people of Tuscarawas County by providing higher education at the university level in the Tuscarawas County area. The County Commissioners are responsible for appointing the trustees of the District, but the County's accountability does not extend beyond making the appointments. The County did not make any contributions to this organization in 2021.

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. The County did not make any contributions to this organization in 2021.

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. The County did not make any contributions to this organization in 2021.

Tuscarawas County Transportation Improvement District (District)

The Tuscarawas County Transportation Improvement District is a legally separate entity, statutorily created under Section 5540.02 of the Ohio Revised Code, served by a board of trustees consisting of five voting members appointed by the Commissioners and two nonvoting members appointed by the Ohio Legislature. The purpose of the District is to improve the transportation system in the territorial jurisdiction of the County of Tuscarawas in order to contribute to the creation or preservation of jobs, employment opportunities and the improvement of the economic welfare of the people within the jurisdiction of the District. The District does not represent a potential financial benefit for or burden on the County, and the District determines its own budget. The County did not make any contributions to this organization in 2021.

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

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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 2021, the County made payments in the amount of \$390,397 to PERC. Financial information may be obtained from Gary Cameron, 131 W. Boardman Street, Youngstown, Ohio 44503.

Note 23 – Defined Benefit Pension Plans

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

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

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of

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the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide health care to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 24 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

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Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C 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
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% 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
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost of living adjustment.

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

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

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participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Beginning in 2022, the combined plan will be consolidated under the traditional pension plan (defined benefit plan), and the combined plan option will no longer be available for new hires.

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

	State and Local	Law Enforcement
2021 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 2021 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Postemployment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- *** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

For 2021, the County's contractually required contribution was \$3,358,874 for the traditional plan, \$51,787 for the combined plan, and \$57,765 for the member-directed plan. Of these amounts, \$408,344 is reported as an intergovernmental payable for the traditional plan, \$6,266 for the combined plan, and \$6,984 for the member-directed plan.

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Plan Description – State Teachers Retirement System (STRS)

County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, Ohio 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. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be 5 years of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be 5 years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with 5 years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50 and after termination of employment.

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

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A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members 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. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$58,044 for 2021. Of this amount, \$2,396 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2020, and the net pension liability (asset) for STRS was measured as of June 30, 2021. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County's defined benefit pension plans:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.163722420%	0.086249490%	0.003015962%	
Prior Measurement Date	0.159247810%	0.083563560%	0.002864900%	
Change in Proportionate Share	<u>0.004474610%</u>	<u>0.002685930%</u>	<u>0.000151062%</u>	
Proportionate Share of the:				
Net Pension Liability	\$24,243,726	\$0	\$385,618	\$24,629,344
Net Pension Asset	\$0	\$248,971	\$0	\$248,971
Pension Expense	\$836,369	\$2,595	(\$18,619)	\$820,345

2021 pension expense for the member-directed defined contribution plan was \$57,765. The aggregate pension expense for all pension plans was \$878,110 for 2021.

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At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$0	\$0	\$11,914	\$11,914
Changes of assumptions	0	15,548	106,977	122,525
Changes in proportion and differences between County contributions and proportionate share of contributions	630,046	8,549	59,094	697,689
County contributions subsequent to the measurement date	<u>3,358,874</u>	<u>51,787</u>	<u>33,378</u>	<u>3,444,039</u>
Total Deferred Outflows of Resources	<u>\$3,988,920</u>	<u>\$75,884</u>	<u>\$211,363</u>	<u>\$4,276,167</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$1,014,133	\$46,971	\$2,417	\$1,063,521
Net difference between projected and actual earnings on pension plan investments	9,449,496	37,026	332,329	9,818,851
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>0</u>	<u>3,907</u>	<u>18,828</u>	<u>22,735</u>
Total Deferred Inflows of Resources	<u>\$10,463,629</u>	<u>\$87,904</u>	<u>\$353,574</u>	<u>\$10,905,107</u>

\$3,444,039 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2022	(\$3,566,446)	(\$17,003)	(\$52,362)	(\$3,635,811)
2023	(1,126,429)	(10,497)	(31,377)	(1,168,303)
2024	(3,851,936)	(19,038)	(32,110)	(3,903,084)
2025	(1,288,772)	(8,414)	(59,740)	(1,356,926)
2026	0	(3,136)	0	(3,136)
Thereafter	<u>0</u>	<u>(5,719)</u>	<u>0</u>	<u>(5,719)</u>
Total	<u>(\$9,833,583)</u>	<u>(\$63,807)</u>	<u>(\$175,589)</u>	<u>(\$10,072,979)</u>

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Actuarial Assumptions – OPERS

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

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, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020, are presented as follows:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	.5 percent, simple through 2021, then 2.15 percent, simple	.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple, to .5 percent simple through 2021 then 2.15 percent simple.

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

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

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term

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expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other Investments	9.00	4.75
Total	<u>100.00 %</u>	<u>5.43 %</u>

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

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.20 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.20 percent) or one percentage point higher (8.20 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$46,245,035	\$24,243,726	\$5,949,673
OPERS Combined Plan	(173,361)	(248,971)	(305,323)

Changes between the Measurement Date and the Reporting Date During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation compared to those used in the June 30, 2020, actuarial valuation are presented as follows:

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	June 30, 2021	June 30, 2020
Inflation	2.50 percent	2.50 percent
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent	7.45 percent
Payroll Increases	3.00 percent	3.00 percent
Cost of Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017

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

Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

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

Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described previously. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit

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payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability (asset)	\$722,118	\$385,618	\$101,276

Changes Between the Measurement Date and the Reporting Date In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. These demographic measures include retirement, salary increase, disability/termination and mortality assumptions. In March 2022, the STRS Board approved benefit plan changes to take effect on July 1, 2022. These changes include a one-time 3 percent cost of living increase (COLA) to be paid to eligible benefit recipients and the elimination of the age 60 requirement for retirement age and service eligibility that was set to take effect in 2026. The effect on the net pension liability (asset) is unknown.

Note 24 – Defined Benefit OPEB Plans

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

The Ohio Public Employees Retirement System (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 (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

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Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

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

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced later for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

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Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the traditional pension plan and combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$23,106 for 2021. Of this amount, \$2,793 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for postemployment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2021, STRS did not allocate any employer contributions to postemployment health care.

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

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.158430100%	0.003015962%	
Prior Measurement Date	0.154336700%	0.002864900%	
Change in Proportionate Share	<u>0.004093400%</u>	<u>0.000151062%</u>	
Proportionate Share of the Net OPEB Asset	\$2,822,559	\$63,589	\$2,886,148
OPEB Expense	(16,802,223)	(6,405)	(16,808,628)

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At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$2,264	\$2,264
Changes of assumptions	1,387,602	4,062	1,391,664
Changes in proportion and differences between County contributions and proportionate share of contributions	351,390	411	351,801
County contributions subsequent to the measurement date	23,106	0	23,106
Total Deferred Outflows of Resources	\$1,762,098	\$6,737	\$1,768,835
Deferred Inflows of Resources			
Differences between expected and actual experience	\$2,547,344	\$11,651	\$2,558,995
Changes of assumptions	4,573,391	37,936	4,611,327
Net difference between projected and actual earnings on OPEB plan investments	1,503,334	17,626	1,520,960
Changes in proportion and differences between County contributions and proportionate share of contributions	0	6,112	6,112
Total Deferred Inflows of Resources	\$8,624,069	\$73,325	\$8,697,394

\$23,106 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2022	(\$3,560,771)	(\$19,333)	(\$3,580,104)
2023	(2,493,878)	(18,893)	(2,512,771)
2024	(653,288)	(18,622)	(671,910)
2025	(177,140)	(7,386)	(184,526)
2026	0	(2,424)	(2,424)
Thereafter	0	70	70
Total	(\$6,885,077)	(\$66,588)	(\$6,951,665)

Actuarial Assumptions – OPERS

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

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Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	6.00 percent
Prior measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Prior measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

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

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

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by OPERS' investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other Investments	9.00	4.02
Total	100.00 %	4.43 %

Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.00 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

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

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB liability (asset)	(\$701,845)	(\$2,822,559)	(\$4,565,955)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from

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now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB liability (asset)	(\$2,891,349)	(\$2,822,559)	(\$2,745,594)

Changes between the Measurement Date and the Reporting Date During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation and the June 30, 2020, actuarial valuation are presented as follows:

	June 30, 2021	June 30, 2020
Projected Salary Increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.45 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	5.00 percent initial, 4 percent ultimate	5.00 percent initial, 4 percent ultimate
Medicare	-16.18 percent initial, 4 percent ultimate	-6.69 percent initial, 4 percent ultimate
Prescription Drug		
Pre-Medicare	6.50 percent initial, 4 percent ultimate	6.50 percent initial, 4 percent ultimate
Medicare	29.98 percent initial, 4 percent ultimate	11.87 percent initial, 4 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

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The non-Medicare subsidy percentage was increased effective January 1, 2022, from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in calendar year 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2021, and was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was used to measure the total OPEB liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount and Health Care Cost Trend Rate The following table represents the County’s proportionate share of the net OPEB liability (asset) as of June 30, 2021, calculated using the current period discount rate assumption of 7.00 percent, as well as what the County’s proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB liability (asset) as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB liability (asset)	(\$53,659)	(\$63,589)	(\$71,884)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB liability (asset)	(\$71,548)	(\$63,589)	(\$53,747)

Changes Between the Measurement Date and the Reporting Date In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. The effect on the net OPEB liability (asset) is unknown.

Note 25 – Asset Retirement Obligations

The Governmental Accounting Standards Board’s (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The County has the following AROs:

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administrative Code Section 1301-7-9 and require a County classified as an “owner” or “operator,” to remove from the

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ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination. The asset retirement obligation (ARO) of \$25,000 associated with the County's underground storage tanks was estimated by a consultant. The remaining useful lives of these USTs are 1 year. The County maintains insurance related to any potential pollution remediation associated with the USTs.

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. Any ARO associated with these public safety issues is not reasonably estimable. Currently, there is significant uncertainty as to what public safety items would need addressed; therefore, a reliable estimate amount could not be determined.

Note 26 – Related Party Transactions

During 2021, the County provided facilities, certain equipment, and salaries for the administration of the Tuscarawas County Healthcare Consortium (the Consortium), a discretely presented component unit of the County. Additionally, the County paid \$5,961,242 to the Consortium during 2021, which represents 74 percent of the Consortium's cash receipts.

Note 27 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either Federal or State, cannot be estimated.

The County's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined.

Note 28 – Subsequent Events

On June 15, 2022, the County approved an agreement with Ohio Department of Transportation (ODOT) for the CR 62 0.70 bridge replacement and roadway realignment project with an estimated cost of \$7,273,410. A significant portion of the cost is expected to be paid with federal funds.

On June 27, 2022, the County received their second tranche from the American Rescue Plan Act. Of the total \$17,867,396 received, \$3,607,000 has been allocated for various water and sewer projects, a contract for \$847,794 has been signed for the construction of a new maintenance building, and funds have been allocated for the purchase of land and the construction of a new multi-purpose building.

On June 27, 2022, the County approved to withdrawal from the Multi-County Juvenile Attention System effective December 31, 2022.

Note 29 – 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 located 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 non-voting member of the Consortium and if serving as a Director shall be deemed to have resigned as a Director upon such notice. Specifics governing the withdrawal of a Consortium member and the run out of all claims for such Consortium member are addressed in Section 10 of the Consortium Agreement.

Fiscal Agent The Fiscal Agent is responsible for administering the financial transactions of the Consortium. For 2021, Tuscarawas County served as Fiscal Agent for the Consortium. The Fiscal Agent carries out the responsibilities of the Operating Fund and Reserve 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 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.

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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.

Reserve Fund Beginning January 1, 2020, the Board of Directors established a Reserve Fund, pursuant to the Consortium Agreement. Each member must contribute an amount equal to one percent of the monthly premium contributions. The Reserve Fund is maintained by the Fiscal Agent in a separate bank account, and interest earned on these monies is credited to the Reserve Fund. As of December 31, 2021, the Reserve Fund carried a balance of \$658,073.

Summary of Significant Accounting Policies

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

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

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

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

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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.

Unearned Revenue Unearned revenues represent contributions paid in advance of the coverage date by members at December 31, 2021. 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, 2021. 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.

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.

Deposits and Investments

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

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

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

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

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

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

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 securities issued by any federal government agency or instrumentality, including, but not limited to, 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. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio, and, with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances (for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and
8. Written repurchase agreements in the securities described in (1) or (2) provided 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 the term of the agreement must not exceed thirty days.

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

Deposits At year-end, \$500,000 of the Consortium's bank balance of \$992,043 was covered by the FDIC and the remaining \$492,043 was uninsured, but collateralized through the OPCS.

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

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

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

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS required the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2021, the Consortium's financial institution was approved for a reduced collateral rate of 50 percent. The Consortium negotiated with their financial institution for a higher collateral rate of 102 percent on their accounts. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Consortium to a successful claim by the FDIC.

Risk Management

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

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

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

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

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

The claims liability of \$1,282,974 reported at December 31, 2021, 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 2020 and 2021 are as follows:

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	December 31	
	2021	2020
Claims payable - beginning of year	\$1,240,397	\$1,295,214
Incurred claims and claim adjustments:		
Provision for insured events of the current year	8,594,874	7,646,151
Change in provision for insured events of prior year	(914,175)	(691,776)
Total incurred claims and claim adjustments	7,680,699	6,954,375
Payments:		
Claim payments attributable to claims of current year	7,311,900	6,409,935
Claim payments attributable to claims of prior years	326,222	599,257
Total payments	7,638,122	7,009,192
Claims payable - end of year	\$1,282,974	\$1,240,397

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.

COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Consortium. The impact on the Consortium's future operating costs, revenues, and additional recovery from emergency funding, either Federal or State, cannot be estimated.

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.163722420%	0.159247810%	0.158951960%	0.156147690%
County's Proportionate Share of the Net Pension Liability	\$24,243,726	\$31,476,410	\$43,533,719	\$24,496,545
County's Covered Payroll	\$21,141,759	\$21,833,051	\$20,924,244	\$20,120,146
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	114.67%	144.17%	208.05%	121.75%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%

(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.

2017	2016	2015	2014
0.159493220%	0.159921960%	0.159381200%	0.159381200%
\$36,218,197	\$27,700,498	\$19,223,155	\$18,788,967
\$20,015,462	\$19,722,084	\$19,073,128	\$19,040,370
180.95%	140.45%	100.79%	98.68%
77.25%	81.08%	86.45%	86.36%

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	0.086249490%	0.083563560%	0.090622250%	0.090183810%
County's Proportionate Share of the Net Pension Asset	\$248,971	\$174,250	\$101,336	\$122,769
County's Covered Payroll	\$353,200	\$371,986	\$387,586	\$369,346
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	(70.49%)	(46.84%)	(26.15%)	(33.24%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	157.67%	145.28%	126.64%	137.28%

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

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

See accompanying notes to the required supplementary information.

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

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Asset/Liability	0.158430100%	0.154336700%	0.154227090%	0.151659500%	0.154899300%
County's Proportionate Share of the:					
Net OPEB Asset	\$2,822,559	\$0	\$0	\$0	\$0
Net OPEB Liability	0	21,317,907	20,107,572	16,469,104	15,645,355
County's Covered Payroll	\$21,990,509	\$22,749,412	\$21,830,330	\$20,992,542	\$20,845,637
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(12.84%)	93.71%	92.11%	78.45%	75.05%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%	54.04%

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

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

See accompanying notes to the required supplementary information.

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

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.003015962%	0.002864900%	0.002576280%	0.002652920%
County's Proportionate Share of the Net Pension Liability	\$385,618	\$693,204	\$569,729	\$583,318
County's Covered Payroll	\$372,150	\$345,750	\$302,464	\$301,593
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	103.62%	200.49%	188.36%	193.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%

(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.

2017	2016	2015	2014	2013
0.002979410%	0.003291740%	0.003005050%	0.002781680%	0.002781680%
\$707,765	\$1,101,846	\$830,507	\$676,600	\$805,962
\$327,550	\$346,357	\$313,529	\$306,077	\$371,620
216.08%	318.12%	264.89%	221.06%	216.88%
75.30%	66.80%	72.10%	74.70%	69.30%

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

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Asset/Liability	0.003015962%	0.002864900%	0.002576280%	0.002652920%	0.002979410%
County's Proportionate Share of the:					
Net OPEB Asset	\$63,589	\$50,351	\$42,669	\$42,630	\$0
Net OPEB Liability	0	0	0	0	116,246
County's Covered Payroll	\$372,150	\$345,750	\$302,464	\$301,593	\$327,550
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(17.09%)	(14.56%)	(14.11%)	(14.13%)	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	182.10%	174.70%	176.00%	47.11%

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

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

See accompanying notes to the required supplementary information

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

	2021	2020	2019	2018
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$3,358,874	\$3,040,691	\$3,135,129	\$3,004,193
Contributions in Relation to the Contractually Required Contribution	<u>(3,358,874)</u>	<u>(3,040,691)</u>	<u>(3,135,129)</u>	<u>(3,004,193)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$23,371,801	\$21,141,759	\$21,833,051	\$20,924,244
Pension Contributions as a Percentage of Covered Payroll	<u>14.37%</u>	<u>14.38%</u>	<u>14.36%</u>	<u>14.36%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$51,787	\$49,448	\$52,078	\$54,262
Contributions in Relation to the Contractually Required Contribution	<u>(51,787)</u>	<u>(49,448)</u>	<u>(52,078)</u>	<u>(54,262)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$369,907	\$353,200	\$371,986	\$387,586
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Asset/Liability - OPEB Plan (2)				
Contractually Required Contribution	\$23,106	\$19,822	\$21,775	\$20,740
Contributions in Relation to the Contractually Required Contribution	<u>(23,106)</u>	<u>(19,822)</u>	<u>(21,775)</u>	<u>(20,740)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$24,319,358	\$21,990,509	\$22,749,412	\$21,830,330
OPEB Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<u>0.09%</u>	<u>0.10%</u>	<u>0.10%</u>

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

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

(3) The OPEB plan includes the members from the traditional plan, the combined plan and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$2,684,159	\$2,466,302	\$2,428,716	\$2,347,756	\$2,531,232
<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>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$20,120,146	\$20,015,462	\$19,722,084	\$19,073,128	\$19,040,370
<u>13.34%</u>	<u>12.32%</u>	<u>12.31%</u>	<u>12.31%</u>	<u>13.29%</u>
\$48,015	\$45,366	\$45,609	\$40,152	\$36,430
<u>(48,015)</u>	<u>(45,366)</u>	<u>(45,609)</u>	<u>(40,152)</u>	<u>(36,430)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$369,346	\$378,050	\$380,075	\$334,600	\$280,231
<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$225,017	\$425,955			
<u>(225,017)</u>	<u>(425,955)</u>			
<u>\$0</u>	<u>\$0</u>			
\$20,992,542	\$20,845,637			
<u>1.07%</u>	<u>2.04%</u>			

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Net Pension Liability				
Contractually Required Contribution	\$58,044	\$50,548	\$45,882	\$40,961
Contributions in Relation to the Contractually Required Contribution	<u>(58,044)</u>	<u>(50,548)</u>	<u>(45,882)</u>	<u>(40,961)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$414,600	\$361,057	\$327,729	\$292,579
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability/Asset				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

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

See accompanying notes to the required supplementary information.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$44,912	\$45,199	\$47,905	\$40,748	\$45,527	\$47,161
<u>(44,912)</u>	<u>(45,199)</u>	<u>(47,905)</u>	<u>(40,748)</u>	<u>(45,527)</u>	<u>(47,161)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$320,800	\$322,850	\$342,179	\$300,871	\$350,208	\$362,777
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.54%</u>	<u>13.00%</u>	<u>13.00%</u>
\$0	\$0	\$0	\$1,374	\$3,502	\$3,628
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,374)</u>	<u>(3,502)</u>	<u>(3,628)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.46%</u>	<u>1.00%</u>	<u>1.00%</u>
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions – OPERS Pension – Traditional Plan

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

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

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2017 use pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the previously described tables.

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, 2021

Changes in Assumptions – OPERS Pension – Combined Plan

For 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

Changes in Assumptions – STRS Pension

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

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

Beginning in 2021, the investment rate of return was decreased from 7.45 percent to 7.00 percent.

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

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

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Assumptions – STRS OPEB

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

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

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Benefit Terms – STRS OPEB

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022, from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in calendar year 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

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

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

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

Combining and Individual Fund Statements and Schedules

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds

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

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

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

911 Emergency System Sales Tax Fund – To account for and report revenue derived from the two-year additional 0.5 percent sales and use tax that is restricted for the County's 911 emergency system.

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

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

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

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

Community Mental Health Fund – To account for and report a County-wide property tax levy restricted for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2021; 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.

Commissary Fund – To account for and report commissary operations, the profits of which are restricted for purposes that benefit inmates. The fund did not have any budgetary activity in 2021; therefore, budgetary information is not provided.

Local Coronavirus Relief Fund – To account for and report CARES Act grant monies restricted for certain costs related to the public health emergency with respect to COVID-19.

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

Indigent Drivers Alcohol Fund
Indigent Guardianship Fund
Legal Research Fund
Enforcement and Education Fund
Marriage License Special Fund
Mediation Grant Fund
County Court Special Projects Fund
Juvenile Court Special Projects Fund
Common Pleas Special Projects Fund
Juvenile Court Title IV-E Fund
Department of Treasury Seizure of Monies Fund
Jury Administration Fund
Help America Vote Act Grant Fund
County Court Interlock Monitor Fund

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

Juvenile Interlock Alcohol Treatment Fund
Law Library Resource Fund
Department of Justice Seizure of Monies Fund
Targeted Community Alternative to Prison Fund
Specialized Docket Payroll Fund
Emergency Management Agency Special Projects Fund
Hotel Lodging Tax Fund
Probate Court Business Fund
Probate Court Mediation 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.

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

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

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

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

Nonmajor Debt Service Fund

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

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

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Capital Projects Funds

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

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

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

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

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

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

- Issue II Grants Fund***
- Hazardous Materials Equipment Fund***
- Court Computers Fund***
- Canal Fund***
- Norma Johnson Nature Preserve Fund***
- Commissioners Parks and Recreation Fund***

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,833,111	\$1	\$4,224,968	\$14,058,080
Cash and Cash Equivalents				
In Segregated Accounts	105,386	0	1,397	106,783
Materials and Supplies Inventory	7,256	0	0	7,256
Accounts Receivable	64,409	0	0	64,409
Interfund Receivable	2,263	0	401,930	404,193
Intergovernmental Receivable	1,424,402	0	0	1,424,402
Prepaid Items	36,124	0	91,506	127,630
Sales Taxes Receivable	1,665	0	0	1,665
Property Taxes Receivable	2,495,885	0	0	2,495,885
Loans Receivable	0	0	1,295,867	1,295,867
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	294,835	0	0	294,835
<i>Total Assets</i>	<u>\$14,265,336</u>	<u>\$1</u>	<u>\$6,015,668</u>	<u>\$20,281,005</u>
Liabilities				
Accounts Payable	\$415,157	\$0	\$2,596	\$417,753
Accounts Payable from Restricted Assets	294,835	0	0	294,835
Accrued Wages	90,826	0	5,121	95,947
Contracts Payable	55,142	0	63,900	119,042
Intergovernmental Payable	39,714	0	2,204	41,918
Payroll Withholdings Payable	17,665	0	1,009	18,674
Unearned Revenue	345,579	0	0	345,579
Interfund Payable	30,871	0	818,014	848,885
<i>Total Liabilities</i>	<u>1,289,789</u>	<u>0</u>	<u>892,844</u>	<u>2,182,633</u>
Deferred Inflows of Resources				
Property Taxes	2,449,460	0	0	2,449,460
Unavailable Revenue	819,001	0	0	819,001
<i>Total Deferred Inflows of Resources</i>	<u>3,268,461</u>	<u>0</u>	<u>0</u>	<u>3,268,461</u>
Fund Balances				
Nonspendable	43,380	0	91,506	134,886
Restricted	9,661,557	0	242,021	9,903,578
Committed	2,149	0	0	2,149
Assigned	0	1	4,924,224	4,924,225
Unassigned (Deficit)	0	0	(134,927)	(134,927)
<i>Total Fund Balances</i>	<u>9,707,086</u>	<u>1</u>	<u>5,122,824</u>	<u>14,829,911</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$14,265,336</u>	<u>\$1</u>	<u>\$6,015,668</u>	<u>\$20,281,005</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,435,075	\$0	\$0	\$2,435,075
Sales Taxes	67,520	0	0	67,520
Lodging Taxes	481,988	0	0	481,988
Intergovernmental	7,380,777	0	1,596,300	8,977,077
Interest	214	0	0	214
Licenses and Permits	492,321	0	0	492,321
Fines and Forfeitures	193,570	0	0	193,570
Rentals	0	0	16,351	16,351
Charges for Services	2,119,758	0	128,286	2,248,044
Contributions and Donations	117,677	0	26,527	144,204
Other	494,535	0	38,986	533,521
<i>Total Revenues</i>	<u>13,783,435</u>	<u>0</u>	<u>1,806,450</u>	<u>15,589,885</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,965,111	0	0	1,965,111
Judicial	667,140	0	0	667,140
Public Safety	1,301,096	0	0	1,301,096
Public Works	934,124	0	0	934,124
Health	312,270	0	0	312,270
Human Services	10,064,836	0	0	10,064,836
Intergovernmental	1,658,202	0	0	1,658,202
Capital Outlay	0	0	3,030,913	3,030,913
Debt Service:				
Principal Retirement	0	0	110,210	110,210
Interest and Fiscal Charges	0	0	61,108	61,108
<i>Total Expenditures</i>	<u>16,902,779</u>	<u>0</u>	<u>3,202,231</u>	<u>20,105,010</u>
<i>Excess of Revenues Under Expenditures</i>	(3,119,344)	0	(1,395,781)	(4,515,125)
Other Financing Sources				
Transfers In	2,715,476	0	3,195,318	5,910,794
<i>Net Change in Fund Balance</i>	(403,868)	0	1,799,537	1,395,669
<i>Fund Balance Beginning of Year</i>	<u>10,110,954</u>	<u>1</u>	<u>3,323,287</u>	<u>13,434,242</u>
<i>Fund Balance End of Year</i>	<u>\$9,707,086</u>	<u>\$1</u>	<u>\$5,122,824</u>	<u>\$14,829,911</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Child Support Enforcement Agency	County Wireless 911	911 Emergency System Sales Tax	Real Estate Assessment	Children's Services	Dog and Kennel
Assets						
Equity in Pooled Cash and Cash Equivalents	\$389,986	\$272,433	\$4,483,795	\$2,373,147	\$319,210	\$268,598
Cash and Cash Equivalents						
In Segregated Accounts	0	0	0	0	0	150
Materials and Supplies Inventory	3,964	0	0	0	0	1,347
Accounts Receivable	24,520	0	0	0	7,338	490
Interfund Receivable	762	0	0	0	915	0
Intergovernmental Receivable	446,868	15,054	0	0	560,111	0
Prepaid Items	7,381	2,295	6,765	19,072	0	0
Sales Taxes Receivable	0	0	1,665	0	0	0
Property Taxes Receivable	0	0	0	0	0	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$873,481</u>	<u>\$289,782</u>	<u>\$4,492,225</u>	<u>\$2,392,219</u>	<u>\$887,574</u>	<u>\$270,585</u>
Liabilities						
Accounts Payable	\$5,439	\$221	\$0	\$4,690	\$393,495	\$899
Accounts Payable from Restricted Assets	0	0	0	0	0	0
Accrued Wages	35,342	0	0	24,901	0	6,044
Contracts Payable	0	0	0	0	0	0
Intergovernmental Payable	16,627	0	0	8,466	189	2,775
Payroll Withholdings Payable	7,856	0	0	3,299	0	1,253
Unearned Revenue	0	0	0	0	345,579	0
Interfund Payable	26,449	0	0	177	0	940
<i>Total Liabilities</i>	<u>91,713</u>	<u>221</u>	<u>0</u>	<u>41,533</u>	<u>739,263</u>	<u>11,911</u>
Deferred Inflows of Resources						
Property Taxes	0	0	0	0	0	0
Unavailable Revenue	442,976	0	535	0	112,929	0
<i>Total Deferred Inflows of Resources</i>	<u>442,976</u>	<u>0</u>	<u>535</u>	<u>0</u>	<u>112,929</u>	<u>0</u>
Fund Balances						
Nonspendable	11,345	2,295	6,765	19,072	0	1,347
Restricted	327,447	287,266	4,484,925	2,331,614	35,382	257,327
Committed	0	0	0	0	0	0
<i>Total Fund Balances</i>	<u>338,792</u>	<u>289,561</u>	<u>4,491,690</u>	<u>2,350,686</u>	<u>35,382</u>	<u>258,674</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$873,481</u>	<u>\$289,782</u>	<u>\$4,492,225</u>	<u>\$2,392,219</u>	<u>\$887,574</u>	<u>\$270,585</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Commissary	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$185,698	\$31,461	\$76,830	\$0	\$78,955	\$638,156	\$714,842	\$9,833,111
0	0	0	99,587	0	0	5,649	105,386
0	0	0	0	1,187	672	86	7,256
0	0	0	0	0	1,500	30,561	64,409
0	0	0	0	0	130	456	2,263
0	49,087	19,183	0	37,638	156,521	139,940	1,424,402
0	0	0	0	86	0	525	36,124
0	0	0	0	0	0	0	1,665
0	911,473	1,584,412	0	0	0	0	2,495,885
294,835	0	0	0	0	0	0	294,835
<u>\$480,533</u>	<u>\$992,021</u>	<u>\$1,680,425</u>	<u>\$99,587</u>	<u>\$117,866</u>	<u>\$796,979</u>	<u>\$892,059</u>	<u>\$14,265,336</u>
\$0	\$0	\$0	\$0	\$0	\$3,780	\$6,633	\$415,157
294,835	0	0	0	0	0	0	294,835
1,475	0	0	0	3,539	13,467	6,058	90,826
0	0	0	0	55,142	0	0	55,142
708	0	0	0	1,581	6,645	2,723	39,714
344	0	0	0	740	2,895	1,278	17,665
0	0	0	0	0	0	0	345,579
78	0	1,442	0	0	1,361	424	30,871
297,440	0	1,442	0	61,002	28,148	17,116	1,289,789
0	894,826	1,554,634	0	0	0	0	2,449,460
0	65,734	48,961	0	0	78,194	69,672	819,001
0	960,560	1,603,595	0	0	78,194	69,672	3,268,461
0	0	0	0	1,273	672	611	43,380
183,093	31,461	75,388	99,587	55,591	689,965	802,511	9,661,557
0	0	0	0	0	0	2,149	2,149
183,093	31,461	75,388	99,587	56,864	690,637	805,271	9,707,086
<u>\$480,533</u>	<u>\$992,021</u>	<u>\$1,680,425</u>	<u>\$99,587</u>	<u>\$117,866</u>	<u>\$796,979</u>	<u>\$892,059</u>	<u>\$14,265,336</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2021

	Child Support Enforcement Agency	County Wireless 911	911 Emergency System Sales Tax	Real Estate Assessment	Children's Services	Dog and Kennel
Revenues						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	67,520	0	0	0
Lodging Taxes	0	0	0	0	0	0
Intergovernmental	1,183,416	208,860	0	0	3,924,980	0
Interest	0	0	0	0	0	0
Licenses and Permits	0	0	0	160	0	275,618
Fines and Forfeitures	0	0	0	0	0	6,283
Charges for Services	321,353	0	0	1,226,001	0	15,429
Contributions and Donations	0	0	0	0	0	114,087
Other	3,449	0	0	12	101,593	208
<i>Total Revenues</i>	<u>1,508,218</u>	<u>208,860</u>	<u>67,520</u>	<u>1,226,173</u>	<u>4,026,573</u>	<u>411,625</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	1,438,764	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	102,557	286,191	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	312,270
Human Services	1,744,735	0	0	0	6,730,238	0
Intergovernmental	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>1,744,735</u>	<u>102,557</u>	<u>286,191</u>	<u>1,438,764</u>	<u>6,730,238</u>	<u>312,270</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(236,517)	106,303	(218,671)	(212,591)	(2,703,665)	99,355
Other Financing Sources						
Transfers In	21,383	0	0	0	2,550,944	0
<i>Net Change in Fund Balance</i>	(215,134)	106,303	(218,671)	(212,591)	(152,721)	99,355
<i>Fund Balance Beginning of Year</i>	<u>553,926</u>	<u>183,258</u>	<u>4,710,361</u>	<u>2,563,277</u>	<u>188,103</u>	<u>159,319</u>
<i>Fund Balance End of Year</i>	<u>\$338,792</u>	<u>\$289,561</u>	<u>\$4,491,690</u>	<u>\$2,350,686</u>	<u>\$35,382</u>	<u>\$258,674</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Commissary	Local Coronavirus Relief	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$880,339	\$1,554,736	\$0	\$0	\$0	\$0	\$0	\$2,435,075
0	0	0	0	0	0	0	0	67,520
0	0	0	0	0	0	0	481,988	481,988
0	95,868	39,717	0	2,167	975,537	649,049	301,183	7,380,777
0	0	0	0	0	206	0	8	214
0	0	0	0	0	0	216,543	0	492,321
0	0	0	0	0	0	105	187,182	193,570
155,316	0	0	165,745	0	18,071	0	217,843	2,119,758
0	0	0	0	0	0	2,600	990	117,677
355,208	0	0	0	0	33,029	437	599	494,535
<u>510,524</u>	<u>976,207</u>	<u>1,594,453</u>	<u>165,745</u>	<u>2,167</u>	<u>1,026,843</u>	<u>868,734</u>	<u>1,189,793</u>	<u>13,783,435</u>
484,220	0	0	0	2,007	6,627	0	33,493	1,965,111
0	0	0	0	0	0	152,353	514,787	667,140
0	0	0	117,143	0	0	794,031	1,174	1,301,096
0	0	0	0	0	934,124	0	0	934,124
0	0	0	0	0	0	0	0	312,270
0	0	1,564,069	0	160	0	0	25,634	10,064,836
0	969,674	0	0	0	216,265	0	472,263	1,658,202
<u>484,220</u>	<u>969,674</u>	<u>1,564,069</u>	<u>117,143</u>	<u>2,167</u>	<u>1,157,016</u>	<u>946,384</u>	<u>1,047,351</u>	<u>16,902,779</u>
26,304	6,533	30,384	48,602	0	(130,173)	(77,650)	142,442	(3,119,344)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,000</u>	<u>63,149</u>	<u>0</u>	<u>2,715,476</u>
26,304	6,533	30,384	48,602	0	(50,173)	(14,501)	142,442	(403,868)
<u>156,789</u>	<u>24,928</u>	<u>45,004</u>	<u>50,985</u>	<u>0</u>	<u>107,037</u>	<u>705,138</u>	<u>662,829</u>	<u>10,110,954</u>
<u>\$183,093</u>	<u>\$31,461</u>	<u>\$75,388</u>	<u>\$99,587</u>	<u>\$0</u>	<u>\$56,864</u>	<u>\$690,637</u>	<u>\$805,271</u>	<u>\$9,707,086</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Permanent Improvement	Board of Developmental Disabilities Capital Improvements	Capital Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$319,585	\$112,599	\$2,595,233
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Interfund Receivable	0	0	401,930
Prepaid Items	0	0	13,416
Loans Receivable	0	0	1,295,867
<i>Total Assets</i>	<u>\$319,585</u>	<u>\$112,599</u>	<u>\$4,306,446</u>
Liabilities			
Accounts Payable	\$0	\$0	\$0
Accrued Wages	0	0	0
Contracts Payable	0	0	63,900
Intergovernmental Payable	0	0	0
Payroll Withholdings Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>63,900</u>
Fund Balances			
Nonspendable	0	0	13,416
Restricted	0	0	0
Assigned	319,585	112,599	4,229,130
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>319,585</u>	<u>112,599</u>	<u>4,242,546</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$319,585</u>	<u>\$112,599</u>	<u>\$4,306,446</u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$682,780	\$514,771	\$4,224,968
0	1,397	1,397
0	0	401,930
0	78,090	91,506
0	0	1,295,867
<u>\$682,780</u>	<u>\$594,258</u>	<u>\$6,015,668</u>
\$0	\$2,596	\$2,596
0	5,121	5,121
0	0	63,900
0	2,204	2,204
0	1,009	1,009
817,707	307	818,014
<u>817,707</u>	<u>11,237</u>	<u>892,844</u>
0	78,090	91,506
0	242,021	242,021
0	262,910	4,924,224
(134,927)	0	(134,927)
<u>(134,927)</u>	<u>583,021</u>	<u>5,122,824</u>
<u>\$682,780</u>	<u>\$594,258</u>	<u>\$6,015,668</u>

Tuscarawas County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2021

	Permanent Improvement	Board of Developmental Disabilities Capital Improvements	Capital Projects
Revenues			
Intergovernmental	\$0	\$0	\$0
Rentals	0	0	13,988
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Other	594	0	24,574
<i>Total Revenues</i>	<u>594</u>	<u>0</u>	<u>38,562</u>
Expenditures			
Capital Outlay	0	0	1,178,734
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>1,178,734</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	594	0	(1,140,172)
Other Financing Sources			
Transfers In	<u>50,000</u>	<u>30,000</u>	<u>2,630,000</u>
<i>Net Change in Fund Balance</i>	50,594	30,000	1,489,828
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>268,991</u>	<u>82,599</u>	<u>2,752,718</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$319,585</u></u>	<u><u>\$112,599</u></u>	<u><u>\$4,242,546</u></u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$0	\$1,596,300	\$1,596,300
0	2,363	16,351
0	128,286	128,286
0	26,527	26,527
13,131	687	38,986
13,131	1,754,163	1,806,450
681	1,851,498	3,030,913
110,210	0	110,210
61,108	0	61,108
171,999	1,851,498	3,202,231
(158,868)	(97,335)	(1,395,781)
385,318	100,000	3,195,318
226,450	2,665	1,799,537
(361,377)	580,356	3,323,287
(\$134,927)	\$583,021	\$5,122,824

Fund Descriptions – Internal Service Funds

Internal service funds are established to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Internal Service Funds

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

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

Tuscarawas County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2021

	Group Life Insurance	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$71,138	\$393,871	\$465,009
Interfund Receivable	0	25,233	25,233
Intergovernmental Receivable	0	5,772	5,772
Prepaid Items	0	153,961	153,961
<i>Total Assets</i>	<u>71,138</u>	<u>578,837</u>	<u>649,975</u>
Liabilities			
<i>Current Liabilities:</i>			
Accrued Wages	0	595	595
Intergovernmental Payable	0	42,504	42,504
Payroll Withholdings Payable	0	78	78
Interfund Payable	0	1,209	1,209
Claims Payable	0	30,646	30,646
<i>Total Liabilities</i>	<u>0</u>	<u>75,032</u>	<u>75,032</u>
Net Position			
Unrestricted	<u>\$71,138</u>	<u>\$503,805</u>	<u>\$574,943</u>

Tuscarawas County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2021*

	Group Life Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$0	\$193,362	\$193,362
Other	0	40,711	40,711
<i>Total Operating Revenues</i>	<u>0</u>	<u>234,073</u>	<u>234,073</u>
Operating Expenses			
Personal Services	4,353	30,042	34,395
Contractual Services	13,445	211,989	225,434
Claims - Change in Workers' Compensation Estimate	0	(47,980)	(47,980)
Other	0	2,338	2,338
<i>Total Operating Expenses</i>	<u>17,798</u>	<u>196,389</u>	<u>214,187</u>
<i>Change in Net Position</i>	(17,798)	37,684	19,886
<i>Net Position Beginning of Year</i>	<u>88,936</u>	<u>466,121</u>	<u>555,057</u>
<i>Net Position End of Year</i>	<u><u>\$71,138</u></u>	<u><u>\$503,805</u></u>	<u><u>\$574,943</u></u>

Tuscarawas County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	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	\$173,131	\$173,131
Cash Received from Transactions for Outside Organizations	0	16,304	16,304
Cash Payments to Employees for Services	(4,353)	(30,168)	(34,521)
Cash Payments for Goods and Services	(13,445)	(189,733)	(203,178)
Cash Payments for Claims	0	(25,523)	(25,523)
Cash Payments for Transactions with Other Funds	0	(948,282)	(948,282)
Other Operating Revenues	0	34,939	34,939
Other Operating Expenses	0	(2,303)	(2,303)
<i>Net Decrease in Cash and Cash Equivalents</i>	(17,798)	(971,635)	(989,433)
<i>Cash and Cash Equivalents Beginning of Year</i>	88,936	1,365,506	1,454,442
<i>Cash and Cash Equivalents End of Year</i>	\$71,138	\$393,871	\$465,009
Reconciliation of Operating Income (Loss) to Net Cash Used in Operating Activities			
Operating Income (Loss)	(\$17,798)	\$37,684	\$19,886
Adjustments:			
(Increase) Decrease in Assets:			
Interfund Receivable	0	(4,283)	(4,283)
Intergovernmental Receivable	0	(5,772)	(5,772)
Prepaid Items	0	17,231	17,231
Increase (Decrease) in Liabilities:			
Accrued Wages	0	(12)	(12)
Intergovernmental Payable	0	663	663
Payroll Withholdings Payable	0	(47)	(47)
Interfund Payable	0	(947,891)	(947,891)
Claims Payable	0	(69,208)	(69,208)
<i>Net Cash Used in Operating Activities</i>	(\$17,798)	(\$971,635)	(\$989,433)

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Fund Descriptions – Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following are descriptions of the County's custodial funds:

Undivided Taxes and Special Assessments Fund – To account for various taxes and special assessments collected and distributed for the benefit of other governments.

Undivided State Levied Shared Monies Fund – To account for various state undivided monies collected and distributed for the benefit of other governments.

County Court Fund – To account for various fines and forfeitures and sales taxes collected and distributed through the courts for the benefit of others.

Community Mental Health Fund – To account for monies received and disbursed by the County as fiscal agent for the benefit of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties, a legally separate organization.

District Board of Health Fund – To account for monies received and disbursed by the County as fiscal agent for the benefit of the Tuscarawas County District Board of Health, a legally separate organization.

Sheriff Sales Fund – To account for sheriff sales monies held by the County to be distributed for the benefit of others.

Inmate Monies Fund – To account for inmate monies held by the County to be distributed for the benefit of individuals.

Other Fiscal Agent Funds – To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Tuscarawas County Soil and Water Conservation District, Tuscarawas Regional Planning Commission, the Tuscarawas County Family and Children First Council, and the Local Emergency Planning Committee.

Other Custodial Funds – To account for monies held by the County to be distributed for the benefit of others.

Tuscarawas County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

	Undivided Taxes and Special Assessments	Undivided State Levied Shared Monies	County Court	Community Mental Health
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,249,949	\$2,833	\$0	\$2,632,648
Cash and Cash Equivalents in Segregated Accounts	0	0	988,828	0
Intergovernmental Receivable	0	5,030,431	0	0
Property Taxes Receivable	100,272,875	0	0	0
Special Assessments Receivable	1,104,880	0	0	0
<i>Total Assets</i>	<u>104,627,704</u>	<u>5,033,264</u>	<u>988,828</u>	<u>2,632,648</u>
Liabilities				
Accounts Payable	0	0	699,088	15,273
Intergovernmental Payable	3,249,949	5,033,264	289,740	9,690
<i>Total Liabilities</i>	<u>3,249,949</u>	<u>5,033,264</u>	<u>988,828</u>	<u>24,963</u>
Deferred Inflows of Resources				
Property Taxes	96,558,498	0	0	0
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>\$4,819,257</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,607,685</u>

District Board of Health	Sheriff Sales	Inmate Monies	Other Fiscal Agent Funds	Other Custodial Funds	Total Custodial Funds
\$7,052,117	\$39,702	\$0	\$734,453	\$138,005	\$13,849,707
0	26,130	35,805	0	0	1,050,763
0	0	0	0	0	5,030,431
0	0	0	0	0	100,272,875
0	0	0	0	0	1,104,880
<u>7,052,117</u>	<u>65,832</u>	<u>35,805</u>	<u>734,453</u>	<u>138,005</u>	<u>121,308,656</u>
80,215	65,832	0	11,152	258	871,818
51,014	0	0	6,999	136,795	8,777,451
<u>131,229</u>	<u>65,832</u>	<u>0</u>	<u>18,151</u>	<u>137,053</u>	<u>9,649,269</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>96,558,498</u>
<u>\$6,920,888</u>	<u>\$0</u>	<u>\$35,805</u>	<u>\$716,302</u>	<u>\$952</u>	<u>\$15,100,889</u>

Tuscarawas County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Undivided Taxes and Special Assessments	Undivided State Levied Shared Monies	County Court	Community Mental Health
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$10,733,471	\$0	\$0
Amounts Received as Fiscal Agent	0	0	0	5,232,461
Licenses, Permits and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	414,240	0
Fines and Forfeitures for Others	0	0	1,392,728	0
Sheriff Sales Collections for Others	0	0	0	0
Property Tax and Special Assessment Collections for Other Governments	92,168,709	0	0	0
Sales Tax Collections for State	0	0	21,411,363	0
Amounts Received for Others	0	0	0	0
<i>Total Additions</i>	<u>92,168,709</u>	<u>10,733,471</u>	<u>23,218,331</u>	<u>5,232,461</u>
Deductions				
Distributions of State Funds to Other Governments	0	10,733,471	0	0
Distributions as Fiscal Agent	0	0	0	4,671,800
Licenses, Permits and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	414,240	0
Fines and Forfeitures Distributions to Others	0	0	1,392,728	0
Sheriff Sales Distributions to Others	0	0	0	0
Property Tax and Special Assessment Distributions to Other Governments	91,368,487	0	0	0
Sales Tax Distributions to State	0	0	21,411,363	0
Distributions to Individuals	0	0	0	0
Other Distributions	322,161	0	0	0
<i>Total Deductions</i>	<u>91,690,648</u>	<u>10,733,471</u>	<u>23,218,331</u>	<u>4,671,800</u>
<i>Net Increase in Fiduciary Net Position</i>	478,061	0	0	560,661
<i>Net Position Beginning of Year</i>	<u>4,341,196</u>	<u>0</u>	<u>0</u>	<u>2,047,024</u>
<i>Net Position End of Year</i>	<u>\$4,819,257</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,607,685</u>

District Board of Health	Sheriff Sales	Inmate Monies	Other Fiscal Agent Funds	Other Custodial Funds	Total Custodial Funds
\$0	\$0	\$0	\$0	\$0	\$10,733,471
5,046,641	0	0	1,241,976	0	11,521,078
0	0	0	0	540,988	540,988
0	0	0	0	0	414,240
0	0	0	0	0	1,392,728
0	177,381	0	0	0	177,381
0	0	0	0	0	92,168,709
0	0	0	0	0	21,411,363
0	0	349,047	0	4,986	354,033
5,046,641	177,381	349,047	1,241,976	545,974	138,713,991
0	0	0	0	0	10,733,471
4,266,696	0	0	1,118,585	0	10,057,081
0	0	0	0	540,988	540,988
0	0	0	0	0	414,240
0	0	0	0	0	1,392,728
0	177,381	0	0	0	177,381
0	0	0	0	0	91,368,487
0	0	0	0	0	21,411,363
0	0	328,237	0	0	328,237
0	0	0	0	4,986	327,147
4,266,696	177,381	328,237	1,118,585	545,974	136,751,123
779,945	0	20,810	123,391	0	1,962,868
6,140,943	0	14,995	592,911	952	13,138,021
\$6,920,888	\$0	\$35,805	\$716,302	\$952	\$15,100,889

**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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$5,366,000	\$5,366,000	\$5,722,947	\$356,947
Sales Taxes	13,450,000	13,450,000	15,849,511	2,399,511
Lodging Taxes	10,675	10,675	14,606	3,931
Intergovernmental	2,863,441	2,893,441	3,292,497	399,056
Interest	150,000	149,794	190,505	40,711
Licenses and Permits	6,500	6,500	8,858	2,358
Fines and Forfeitures	167,000	167,000	177,188	10,188
Rentals	80,100	80,100	52,354	(27,746)
Charges for Services	2,329,881	2,329,881	2,571,094	241,213
Contributions and Donations	3,500	3,500	6,790	3,290
Other	123,487	123,487	965,894	842,407
<i>Total Revenues</i>	<i>24,550,584</i>	<i>24,580,378</i>	<i>28,852,244</i>	<i>4,271,866</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	478,279	481,032	454,887	26,145
Contractual Services	3,563	3,563	3,131	432
Materials and Supplies	1,599	2,399	2,378	21
Capital Outlay	4,500	5,883	5,883	0
Other	20,700	22,200	20,513	1,687
Total Commissioners	508,641	515,077	486,792	28,285
Human Resources:				
Personal Services	56,604	77,144	75,471	1,673
Contractual Services	10,365	10,365	10,118	247
Materials and Supplies	1,130	1,130	1,054	76
Other	566	566	566	0
Total Human Resources	68,665	89,205	87,209	1,996
Microfilming Services:				
Contractual Services	9,500	10,467	10,467	0
Auditor - General:				
Personal Services	304,417	327,862	326,571	1,291
Contractual Services	100,195	103,725	101,975	1,750
Materials and Supplies	11,728	8,728	8,407	321
Capital Outlay	800	2,889	2,877	12
Other	1,000	0	0	0
Total Auditor - General	\$418,140	\$443,204	\$439,830	\$3,374

(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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Treasurer:				
Personal Services	\$252,343	\$252,343	\$251,668	\$675
Contractual Services	158,651	158,651	155,845	2,806
Materials and Supplies	6,500	6,500	6,160	340
Capital Outlay	3,223	3,223	3,223	0
Other	2,350	2,350	2,347	3
Total Treasurer	423,067	423,067	419,243	3,824
Prosecuting Attorney:				
Personal Services	1,076,701	1,079,886	1,073,034	6,852
Contractual Services	17,200	17,200	16,400	800
Materials and Supplies	1,200	1,200	1,150	50
Capital Outlay	4,500	4,500	4,484	16
Other	72,781	72,781	72,781	0
Total Prosecuting Attorney	1,172,382	1,175,567	1,167,849	7,718
Budget Commission:				
Contractual Services	85,000	118,200	118,200	0
Bureau of Inspection:				
Contractual Services	55,279	55,279	37,798	17,481
Data Processing Board:				
Personal Services	360,763	361,705	326,530	35,175
Contractual Services	71,942	72,302	66,948	5,354
Materials and Supplies	2,957	2,957	1,257	1,700
Capital Outlay	11,792	11,792	11,249	543
Total Data Processing Board	447,454	448,756	405,984	42,772
Board of Elections:				
Personal Services	800,415	801,700	774,090	27,610
Contractual Services	343,185	343,294	317,630	25,664
Materials and Supplies	35,582	36,710	34,191	2,519
Other	7,074	7,074	6,809	265
Total Board of Elections	1,186,256	1,188,778	1,132,720	56,058
Maintenance:				
Personal Services	297,797	324,705	279,010	45,695
Contractual Services	176,447	203,009	178,421	24,588
Materials and Supplies	144,770	164,270	158,962	5,308
Utilities	232,497	227,997	208,369	19,628
Capital Outlay	2,000	2,000	1,873	127
Other	1,000	1,000	0	1,000
Total Maintenance	\$854,511	\$922,981	\$826,635	\$96,346

(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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Recorder:				
Personal Services	\$253,661	\$257,491	\$254,627	\$2,864
Materials and Supplies	1,433	873	765	108
Other	2,950	2,950	2,920	30
Total Recorder	258,044	261,314	258,312	3,002
Insurance Pensions and Taxes:				
Contractual Services	4,719	10,719	10,621	98
Other	70,000	25,491	0	25,491
Total Insurance Pensions and Taxes	74,719	36,210	10,621	25,589
Trust Fund:				
Other	0	401	0	401
Insurance Trust Fund:				
Personal Services	16,085	16,085	16,085	0
Contractual Services	499,548	555,553	554,891	662
Other	495	495	398	97
Total Insurance Trust Fund	516,128	572,133	571,374	759
IT Internal Service:				
Materials and Supplies	28,172	28,172	15,218	12,954
Unclaimed Monies:				
Other	43,000	138,300	96,846	41,454
Total General Government - Legislative and Executive	6,148,958	6,427,111	6,085,098	342,013
General Government - Judicial:				
Court of Appeals:				
Other	16,500	19,149	19,148	1
Common Pleas Court:				
Personal Services	1,269,780	1,268,169	1,257,683	10,486
Contractual Services	158,678	186,242	171,588	14,654
Materials and Supplies	29,051	19,410	15,191	4,219
Capital Outlay	2,613	2,913	2,088	825
Other	3,880	4,880	4,430	450
Total Common Pleas Court	1,464,002	1,481,614	1,450,980	30,634
Jury Commission:				
Personal Services	59	59	58	1
Contractual Services	4,300	4,300	4,145	155
Total Jury Commission	\$4,359	\$4,359	\$4,203	\$156

(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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court:				
Personal Services	\$1,263,805	\$1,220,278	\$1,211,251	\$9,027
Contractual Services	164,587	210,176	202,590	7,586
Materials and Supplies	13,198	13,198	11,003	2,195
Capital Outlay	27,407	47,495	45,485	2,010
Other	2,890	1,090	100	990
Total Juvenile Court	1,471,887	1,492,237	1,470,429	21,808
Probate Court:				
Personal Services	320,623	339,116	336,866	2,250
Contractual Services	35,804	51,926	49,472	2,454
Materials and Supplies	10,749	10,749	8,698	2,051
Capital Outlay	31,406	11,267	10,947	320
Other	2,400	2,375	2,167	208
Total Probate Court	400,982	415,433	408,150	7,283
Clerk of Courts:				
Personal Services	491,085	491,085	427,509	63,576
Contractual Services	9,281	9,734	2,030	7,704
Materials and Supplies	21,835	21,835	18,861	2,974
Capital Outlay	1,500	1,047	1,047	0
Other	1,500	1,500	1,275	225
Total Clerk of Courts	525,201	525,201	450,722	74,479
County Court:				
Personal Services	882,823	895,434	878,652	16,782
Contractual Services	25,630	25,630	18,798	6,832
Materials and Supplies	9,017	9,017	8,582	435
Utilities	14,452	14,452	14,297	155
Other	11,000	11,000	11,000	0
Total County Court	942,922	955,533	931,329	24,204
Indigent Defense Application:				
Contractual Services	4,200	5,400	4,917	483
Municipal Court:				
Personal Services	154,776	154,776	124,845	29,931
Contractual Services	37,500	48,500	45,221	3,279
Total Municipal Court	192,276	203,276	170,066	33,210
Total General Government - Judicial	\$5,022,329	\$5,102,202	\$4,909,944	\$192,258

(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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Safety:				
Coroner:				
Personal Services	\$193,699	\$206,855	\$190,622	\$16,233
Contractual Services	104,349	124,308	117,391	6,917
Materials and Supplies	3,512	3,512	1,500	2,012
Capital Outlay	4,000	4,000	0	4,000
Other	3,000	3,041	3,041	0
Total Coroner	<u>308,560</u>	<u>341,716</u>	<u>312,554</u>	<u>29,162</u>
Sheriff:				
Personal Services	3,568,095	3,479,595	3,255,891	223,704
Contractual Services	194,836	220,336	191,577	28,759
Materials and Supplies	149,268	202,768	191,651	11,117
Capital Outlay	52,313	77,313	70,603	6,710
Other	119,777	119,777	77,861	41,916
Total Sheriff	<u>4,084,289</u>	<u>4,099,789</u>	<u>3,787,583</u>	<u>312,206</u>
Emergency Management Agency:				
Personal Service	156,228	165,502	162,737	2,765
Contractual Services	8,891	8,091	6,699	1,392
Materials and Supplies	7,895	7,095	6,389	706
Capital Outlay	2,150	2,799	2,600	199
Other	730	1,055	1,055	0
Total Emergency Management Agency	<u>175,894</u>	<u>184,542</u>	<u>179,480</u>	<u>5,062</u>
Litter Grant:				
Personal Services	88,996	101,146	99,626	1,520
Contractual Services	2,865	2,865	1,000	1,865
Materials and Supplies	250	250	250	0
Total Litter Grant	<u>92,111</u>	<u>104,261</u>	<u>100,876</u>	<u>3,385</u>
K-9 Unit:				
Contractual Services	3,737	12,237	10,000	2,237
Materials and Supplies	1,000	1,000	750	250
Total K-9 Unit	<u>4,737</u>	<u>13,237</u>	<u>10,750</u>	<u>2,487</u>
IDEP:				
Personal Services	16,403	16,403	10,988	5,415
STEP Grant:				
Personal Services	\$12,096	\$12,184	\$12,134	\$50

(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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
DDEP Grant:				
Personal Services	\$3,393	\$3,393	\$1,232	\$2,161
Sheriff Gasoline Internal Service:				
Other	0	10	10	0
Total Public Safety	4,697,483	4,775,535	4,415,607	359,928
Public Works:				
Map Office:				
Personal Services	88,654	89,154	88,518	636
Materials and Supplies	2,800	2,300	2,065	235
Total Public Works	91,454	91,454	90,583	871
Health:				
Humane Society:				
Personal Services	6,557	6,935	6,935	0
Contractual Services	0	4,000	4,000	0
Total Humane Society	6,557	10,935	10,935	0
TB Hospitals:				
Contractual Services	6,999	12,949	10,233	2,716
Materials and Supplies	6,227	6,227	6,132	95
Total TB Hospitals	13,226	19,176	16,365	2,811
Vital Statistics:				
Contractual Services	1,720	3,461	3,461	0
Other Health:				
Contractual Services	237,783	237,783	237,782	1
Total Health	259,286	271,355	268,543	2,812
Human Services:				
Soldiers Relief:				
Personal Services	228,553	228,553	162,222	66,331
Contractual Services	36,473	36,473	12,115	24,358
Materials and Supplies	23,879	23,879	7,969	15,910
Capital Outlay	210,831	210,831	170,179	40,652
Other	174,477	174,477	100,200	74,277
Total Soldiers Relief	\$674,213	\$674,213	\$452,685	\$221,528

(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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Veteran Services:				
Personal Services	\$333,223	\$333,223	\$287,853	\$45,370
Contractual Services	166,670	166,670	95,895	70,775
Materials and Supplies	21,713	21,713	9,000	12,713
Capital Outlay	219,923	219,923	90,000	129,923
Other	9,000	9,000	2,000	7,000
Total Veteran Services	750,529	750,529	484,748	265,781
Child Welfare:				
Contractual Services	23,566	23,566	23,566	0
Public Assistance:				
Other	123,164	123,164	123,164	0
Total Human Services	1,571,472	1,571,472	1,084,163	487,309
Conservation and Recreation:				
Agriculture Society:				
Other	481,652	606,686	606,686	0
Intergovernmental:				
Grants:				
Contractual Services	1,194,863	1,194,863	1,090,750	104,113
Other	68,500	68,500	68,500	0
Total Intergovernmental	1,263,363	1,263,363	1,159,250	104,113
Total Expenditures	19,535,997	20,109,178	18,619,874	1,489,304
Excess of Revenues Over Expenditures	5,014,587	4,471,200	10,232,370	5,761,170
Other Financing Sources (Uses)				
Sale of Capital Assets	3,000	3,000	27,800	24,800
Advances In	15,000	402,774	15,000	(387,774)
Transfers In	300,000	300,000	300,000	0
Transfers Out	(6,786,413)	(10,018,983)	(9,421,393)	597,590
Total Other Financing Sources (Uses)	(6,468,413)	(9,313,209)	(9,078,593)	234,616
Net Change in Fund Balance	(1,453,826)	(4,842,009)	1,153,777	5,995,786
Fund Balance Beginning of Year	12,197,527	12,197,527	12,197,527	0
Prior Year Encumbrances Appropriated	885,647	885,647	885,647	0
Fund Balance End of Year	\$11,629,348	\$8,241,165	\$14,236,951	\$5,995,786

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,729,800	\$5,729,800	\$5,782,669	\$52,869
Intergovernmental	2,076,130	2,076,130	2,609,016	532,886
Rentals	46,053	46,053	94,705	48,652
Charges for Services	30,000	30,000	13,732	(16,268)
Contributions and Donations	436	436	4,877	4,441
Other	48,455	48,455	39,859	(8,596)
<i>Total Revenues</i>	7,930,874	7,930,874	8,544,858	613,984
Expenditures				
Current:				
Health:				
Board of Developmental Disabilities:				
Personal Services	6,201,620	6,211,620	5,901,774	309,846
Contractual Services	2,419,046	3,005,419	2,449,647	555,772
Materials and Supplies	77,602	77,602	53,285	24,317
Capital Outlay	84,550	84,550	28,193	56,357
Other	123,960	241,960	236,135	5,825
<i>Total Expenditures</i>	8,906,778	9,621,151	8,669,034	952,117
<i>Excess of Revenues Under Expenditures</i>	(975,904)	(1,690,277)	(124,176)	1,566,101
Other Financing Sources (Uses)				
Sale of Capital Assets	2,249	2,249	4,625	2,376
Transfers In	7,675	7,675	0	(7,675)
Transfers Out	(36,425)	(36,425)	(30,000)	6,425
<i>Total Other Financing Sources (Uses)</i>	(26,501)	(26,501)	(25,375)	1,126
<i>Net Change in Fund Balance</i>	(1,002,405)	(1,716,778)	(149,551)	1,567,227
<i>Fund Balance Beginning of Year</i>	14,738,146	14,738,146	14,738,146	0
Prior Year Encumbrances Appropriated	358	358	358	0
<i>Fund Balance End of Year</i>	\$13,736,099	\$13,021,726	\$14,588,953	\$1,567,227

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$7,508,786	\$7,963,200	\$6,930,200	(\$1,033,000)
Other	80,000	80,000	15,345	(64,655)
<i>Total Revenues</i>	<u>7,588,786</u>	<u>8,043,200</u>	<u>6,945,545</u>	<u>(1,097,655)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,652,581	4,664,656	4,659,303	5,353
Contractual Services	276,860	272,888	272,373	515
Materials and Supplies	104,999	80,280	80,280	0
Capital Outlay	138,736	138,736	138,709	27
Other	75,000	55,568	55,568	0
Total Public Assistance	<u>5,248,176</u>	<u>5,212,128</u>	<u>5,206,233</u>	<u>5,895</u>
Social Services:				
Personal Services	640,521	773,228	438,627	334,601
Contractual Services	1,990,369	1,890,494	1,890,492	2
Other	65,000	43,216	43,216	0
Total Social Services	<u>2,695,890</u>	<u>2,706,938</u>	<u>2,372,335</u>	<u>334,603</u>
<i>Total Expenditures</i>	<u>7,944,066</u>	<u>7,919,066</u>	<u>7,578,568</u>	<u>340,498</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	(355,280)	124,134	(633,023)	(757,157)
Other Financing Sources				
Transfers In	210,478	210,478	226,126	15,648
<i>Net Change in Fund Balance</i>	(144,802)	334,612	(406,897)	(741,509)
<i>Fund Deficit Beginning of Year</i>	(545,991)	(545,991)	(545,991)	0
Prior Year Encumbrances Appropriated	594,793	594,793	594,793	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$96,000)</u>	<u>\$383,414</u>	<u>(\$358,095)</u>	<u>(\$741,509)</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$6,450,000	\$6,450,000	\$6,838,653	\$388,653
Interest	30,000	30,000	3,166	(26,834)
Fines and Forfeitures	50,000	50,000	42,240	(7,760)
Charges for Services	173,837	173,837	315,261	141,424
Other	130,000	130,000	79,378	(50,622)
<i>Total Revenues</i>	<u>6,833,837</u>	<u>6,833,837</u>	<u>7,278,698</u>	<u>444,861</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	438,025	438,025	410,187	27,838
Materials and Supplies	6,000	6,000	1,480	4,520
Capital Outlay	38,910	42,910	16,565	26,345
Total Engineer - Administration	<u>482,935</u>	<u>486,935</u>	<u>428,232</u>	<u>58,703</u>
Engineer - Roads:				
Personal Services	1,767,500	1,767,500	1,623,488	144,012
Contractual Services	1,165,790	2,182,790	1,942,888	239,902
Materials and Supplies	2,458,756	2,458,756	1,755,449	703,307
Capital Outlay	728,308	728,308	579,702	148,606
Other	6,000	6,000	5,427	573
Total Engineer - Roads	<u>6,126,354</u>	<u>7,143,354</u>	<u>5,906,954</u>	<u>1,236,400</u>
Engineer - Bridges:				
Personal Services	23,500	23,500	20,549	2,951
Contractual Services	389,650	489,650	387,413	102,237
Materials and Supplies	255,353	255,353	145,460	109,893
Capital Outlay	300,000	500,000	373,672	126,328
Total Engineer - Bridges	<u>968,503</u>	<u>1,268,503</u>	<u>927,094</u>	<u>341,409</u>
<i>Total Expenditures</i>	<u>7,577,792</u>	<u>8,898,792</u>	<u>7,262,280</u>	<u>1,636,512</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(743,955)	(2,064,955)	16,418	2,081,373
Other Financing Sources				
Sale of Capital Assets	22,363	22,363	22,363	0
<i>Net Change in Fund Balance</i>	(721,592)	(2,042,592)	38,781	2,081,373
<i>Fund Balance Beginning of Year</i>	2,604,268	2,604,268	2,604,268	0
Prior Year Encumbrances Appropriated	779,152	779,152	779,152	0
<i>Fund Balance End of Year</i>	<u>\$2,661,828</u>	<u>\$1,340,828</u>	<u>\$3,422,201</u>	<u>\$2,081,373</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$8,933,698	\$8,933,698	\$8,933,698	\$0
Expenditures				
Current:				
Public Works:				
Local Fiscal Recovery Funds:				
Capital Outlay	3,607,000	3,607,000	3,607,000	0
<i>Net Change in Fund Balance</i>	5,326,698	5,326,698	5,326,698	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$5,326,698	\$5,326,698	\$5,326,698	\$0

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for Services	\$2,279,800	\$2,279,800	\$2,238,653	(\$41,147)
Tap-in Fees	32,700	32,700	51,249	18,549
OWDA Loans Issued	0	0	1,139,146	1,139,146
Interest	105	105	0	(105)
Other	600	600	11,814	11,214
<i>Total Revenues</i>	2,313,205	2,313,205	3,440,862	1,127,657
Expenses				
Personal Services	845,781	849,129	812,297	36,832
Materials and Supplies	75,982	87,982	86,933	1,049
Contractual Services	862,219	1,299,412	1,226,932	72,480
Capital Outlay	565,497	565,497	490,796	74,701
Other	4,000	4,000	2,267	1,733
Debt Service:				
Principal Retirement	382,324	386,424	366,224	20,200
Principal Retirement - Current Refunding	0	0	1,135,173	(1,135,173)
Interest and Fiscal Charges	126,640	126,640	80,289	46,351
Issuance Costs	0	0	3,973	(3,973)
<i>Total Expenses</i>	2,862,443	3,319,084	4,204,884	(885,800)
<i>Excess of Revenues Under Expenses before Capital Contributions and Advances</i>	(549,238)	(1,005,879)	(764,022)	241,857
Capital Contributions	510,661	908,573	364,461	(544,112)
Advances Out	(36,534)	(36,534)	(36,534)	0
<i>Net Change in Fund Equity</i>	(75,111)	(133,840)	(436,095)	(302,255)
<i>Fund Equity Beginning of Year</i>	210,069	210,069	210,069	0
Prior Year Encumbrances Appropriated	527,146	527,146	527,146	0
<i>Fund Equity End of Year</i>	\$662,104	\$603,375	\$301,120	(\$302,255)

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for Services	\$1,418,741	\$1,418,741	\$1,432,183	\$13,442
Tap-in Fees	25,000	25,000	65,914	40,914
OWDA Loans Issued	59,900	127,900	4,609,274	4,481,374
Interest	120	120	0	(120)
Other	1,400	1,400	29,079	27,679
<i>Total Revenues</i>	1,505,161	1,573,161	6,136,450	4,563,289
Expenses				
Personal Services	533,451	533,451	499,805	33,646
Materials and Supplies	103,604	151,159	144,885	6,274
Contractual Services	333,017	455,917	416,687	39,230
Capital Outlay	480,039	490,539	392,664	97,875
Other	5,862	5,862	4,275	1,587
Debt Service:				
Principal Retirement	252,389	265,289	263,634	1,655
Principal Retirement - Current Refunding	0	0	4,573,546	(4,573,546)
Interest and Fiscal Charges	202,683	202,683	195,270	7,413
Issuance Costs	0	0	16,007	(16,007)
<i>Total Expenses</i>	1,911,045	2,104,900	6,506,773	(4,401,873)
<i>Excess of Revenues Under Expenses before Capital Contributions and Advances</i>	(405,884)	(531,739)	(370,323)	161,416
Capital Contributions	245,100	245,100	190,843	(54,257)
Advances Out	(30,696)	(30,696)	(30,696)	0
<i>Net Change in Fund Equity</i>	(191,480)	(317,335)	(210,176)	107,159
<i>Fund Equity Beginning of Year</i>	249,166	249,166	249,166	0
Prior Year Encumbrances Appropriated	537,772	537,772	537,772	0
<i>Fund Equity End of Year</i>	\$595,458	\$469,603	\$576,762	\$107,159

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,681,361	\$1,681,361	\$1,303,794	(\$377,567)
Charges for Services	264,000	264,000	296,833	32,833
Other	2,406	2,406	4,805	2,399
<i>Total Revenues</i>	<u>1,947,767</u>	<u>1,947,767</u>	<u>1,605,432</u>	<u>(342,335)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,538,981	1,498,981	1,338,453	160,528
Contractual Services	419,746	455,646	421,207	34,439
Materials and Supplies	35,217	35,217	27,033	8,184
Capital Outlay	24,522	24,522	10,000	14,522
Other	0	4,100	1,400	2,700
<i>Total Expenditures</i>	<u>2,018,466</u>	<u>2,018,466</u>	<u>1,798,093</u>	<u>220,373</u>
<i>Excess of Revenues Under Expenditures</i>	(70,699)	(70,699)	(192,661)	(121,962)
Other Financing Sources				
Transfers In	20,712	20,712	21,383	671
<i>Net Change in Fund Balance</i>	(49,987)	(49,987)	(171,278)	(121,291)
<i>Fund Balance Beginning of Year</i>	418,307	418,307	418,307	0
Prior Year Encumbrances Appropriated	64,582	64,582	64,582	0
<i>Fund Balance End of Year</i>	<u>\$432,902</u>	<u>\$432,902</u>	<u>\$311,611</u>	<u>(\$121,291)</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$180,000	\$180,000	\$210,542	\$30,542
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	98,000	234,000	153,971	80,029
Other	300	300	127	173
<i>Total Expenditures</i>	98,300	234,300	154,098	80,202
<i>Net Change in Fund Balance</i>	81,700	(54,300)	56,444	110,744
<i>Fund Balance Beginning of Year</i>	146,542	146,542	146,542	0
<i>Fund Balance End of Year</i>	\$228,242	\$92,242	\$202,986	\$110,744

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
911 Emergency System Sales Tax Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Sales Taxes	\$0	\$66,472	\$89,009	\$22,537
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	344,000	631,574	616,099	15,475
Capital Outlay	2,598	2,598	0	2,598
Other	0	2,289	2,289	0
<i>Total Expenditures</i>	<u>346,598</u>	<u>636,461</u>	<u>618,388</u>	<u>18,073</u>
<i>Net Change in Fund Balance</i>	(346,598)	(569,989)	(529,379)	40,610
<i>Fund Balance Beginning of Year</i>	4,494,736	4,494,736	4,494,736	0
Prior Year Encumbrances Appropriated	<u>172,598</u>	<u>172,598</u>	<u>172,598</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,320,736</u></u>	<u><u>\$4,097,345</u></u>	<u><u>\$4,137,955</u></u>	<u><u>\$40,610</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$200	\$200	\$160	(\$40)
Charges for Services	1,132,000	1,132,000	1,226,001	94,001
Other	14,000	14,000	330	(13,670)
<i>Total Revenues</i>	<u>1,146,200</u>	<u>1,146,200</u>	<u>1,226,491</u>	<u>80,291</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	497,610	497,610	464,838	32,772
Contractual Services	1,251,894	1,280,094	1,267,678	12,416
Materials and Supplies	17,348	17,348	12,471	4,877
Capital Outlay	4,000	9,964	9,241	723
Total Real Estate Assessment	<u>1,770,852</u>	<u>1,805,016</u>	<u>1,754,228</u>	<u>50,788</u>
Geographic Information Systems:				
Personal Services	163,400	164,683	160,966	3,717
Contractual Services	303,577	302,294	278,314	23,980
Materials and Supplies	18,675	18,675	11,383	7,292
Capital Outlay	6,900	7,938	7,791	147
Other	2,500	2,500	0	2,500
Total Geographic Information Systems	<u>495,052</u>	<u>496,090</u>	<u>458,454</u>	<u>37,636</u>
<i>Total Expenditures</i>	<u>2,265,904</u>	<u>2,301,106</u>	<u>2,212,682</u>	<u>88,424</u>
<i>Net Change in Fund Balance</i>	(1,119,704)	(1,154,906)	(986,191)	168,715
<i>Fund Balance Beginning of Year</i>	1,426,515	1,426,515	1,426,515	0
Prior Year Encumbrances Appropriated	<u>1,198,334</u>	<u>1,198,334</u>	<u>1,198,334</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,505,145</u>	<u>\$1,469,943</u>	<u>\$1,638,658</u>	<u>\$168,715</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$3,401,215	\$3,758,287	\$3,929,680	\$171,393
Contributions and Donations	20,000	20,000	0	(20,000)
Other	83,160	88,374	93,340	4,966
<i>Total Revenues</i>	<u>3,504,375</u>	<u>3,866,661</u>	<u>4,023,020</u>	<u>156,359</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	1,360,323	1,545,333	1,545,333	0
Contractual Services	4,390,299	5,173,635	5,172,600	1,035
Materials and Supplies	10,000	10,000	0	10,000
Capital Outlay	10,000	10,000	0	10,000
Other	20,022	20,022	19,560	462
<i>Total Expenditures</i>	<u>5,790,644</u>	<u>6,758,990</u>	<u>6,737,493</u>	<u>21,497</u>
<i>Excess of Revenues Under Expenditures</i>	(2,286,269)	(2,892,329)	(2,714,473)	177,856
Other Financing Sources				
Transfers In	2,300,000	2,436,423	2,550,944	114,521
<i>Net Change in Fund Balance</i>	13,731	(455,906)	(163,529)	292,377
<i>Fund Balance Beginning of Year</i>	243,513	243,513	243,513	0
Prior Year Encumbrances Appropriated	218,269	218,269	218,269	0
<i>Fund Balance End of Year</i>	<u>\$475,513</u>	<u>\$5,876</u>	<u>\$298,253</u>	<u>\$292,377</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$255,500	\$255,500	\$275,762	\$20,262
Fines and Forfeitures	11,900	11,900	6,233	(5,667)
Charges for Services	11,000	11,000	15,564	4,564
Contributions and Donations	1,000	96,803	113,597	16,794
Other	100	100	1,301	1,201
<i>Total Revenues</i>	279,500	375,303	412,457	37,154
Expenditures				
Current:				
Health:				
Dog and Kennel:				
Personal Services	243,291	248,856	242,235	6,621
Contractual Services	23,947	28,907	28,051	856
Materials and Supplies	17,444	16,144	15,969	175
Capital Outlay	1,500	1,500	1,467	33
Other	43,624	44,624	36,867	7,757
<i>Total Dog and Kennel</i>	329,806	340,031	324,589	15,442
Dog Pound Donation:				
Contractual Services	0	24,000	24,000	0
Other	0	10	10	0
<i>Total Dog Pound Donation</i>	0	24,010	24,010	0
<i>Total Expenditures</i>	329,806	364,041	348,599	15,442
<i>Net Change in Fund Balance</i>	(50,306)	11,262	63,858	52,596
<i>Fund Balance Beginning of Year</i>	156,081	156,081	156,081	0
Prior Year Encumbrances Appropriated	9,025	9,025	9,025	0
<i>Fund Balance End of Year</i>	\$114,800	\$176,368	\$228,964	\$52,596

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, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$152,500	\$152,500	\$155,316	\$2,816
Other	0	0	355,291	355,291
<i>Total Revenues</i>	<u>152,500</u>	<u>152,500</u>	<u>510,607</u>	<u>358,107</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	57,814	57,814	57,546	268
Contractual Services	12,920	12,920	10,866	2,054
Materials and Supplies	1,000	1,000	0	1,000
Capital Outlay	4,200	4,200	4,171	29
Other	17,443	17,443	17,399	44
Total Delinquent Real Estate - Treasurer	<u>93,377</u>	<u>93,377</u>	<u>89,982</u>	<u>3,395</u>
Delinquent Real Estate - Prosecutor:				
Personal Services	66,762	66,762	66,450	312
Contractual Services	1,000	1,000	0	1,000
Total Delinquent Real Estate - Prosecutor	<u>67,762</u>	<u>67,762</u>	<u>66,450</u>	<u>1,312</u>
Unclaimed Monies - Foreclosures:				
Other	0	44,849	44,849	0
<i>Total Expenditures</i>	<u>161,139</u>	<u>205,988</u>	<u>201,281</u>	<u>4,707</u>
<i>Net Change in Fund Balance</i>	(8,639)	(53,488)	309,326	362,814
<i>Fund Balance Beginning of Year</i>	143,594	143,594	143,594	0
Prior Year Encumbrances Appropriated	<u>17,163</u>	<u>17,163</u>	<u>17,163</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$152,118</u></u>	<u><u>\$107,269</u></u>	<u><u>\$470,083</u></u>	<u><u>\$362,814</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Aging Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,525,000	\$1,543,583	\$1,543,603	\$20
Intergovernmental	45,000	39,717	39,717	0
<i>Total Revenues</i>	<u>1,570,000</u>	<u>1,583,300</u>	<u>1,583,320</u>	<u>20</u>
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,570,000	1,581,858	1,562,627	19,231
Other	0	1,442	0	1,442
<i>Total Expenditures</i>	<u>1,570,000</u>	<u>1,583,300</u>	<u>1,562,627</u>	<u>20,673</u>
<i>Net Change in Fund Balance</i>	0	0	20,693	20,693
<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>\$20,693</u>	<u>\$20,693</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Coronavirus Relief Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$111	\$111	\$0
Interest	0	124	124	0
<i>Total Revenues</i>	<u>0</u>	<u>235</u>	<u>235</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Maintenance:				
Contractual Services	2,194	2,268	2,268	0
Materials and Supplies	0	207	207	0
<i>Total General Government - Legislative and Executive</i>	2,194	2,475	2,475	0
Human Services:				
Child Support Enforcement Agency:				
Materials and Supplies	0	160	160	0
<i>Total Expenditures</i>	<u>2,194</u>	<u>2,635</u>	<u>2,635</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,194)	(2,400)	(2,400)	0
<i>Fund Balance Beginning of Year</i>	206	206	206	0
Prior Year Encumbrances Appropriated	<u>2,194</u>	<u>2,194</u>	<u>2,194</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$206</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
Community Development Block Grant Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,261,352	\$1,311,352	\$912,483	(\$398,869)
Interest	206	206	206	0
Other	517,484	542,984	32,530	(510,454)
<i>Total Revenues</i>	<u>1,779,042</u>	<u>1,854,542</u>	<u>945,219</u>	<u>(909,323)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	5,000	5,000	3,784	1,216
Other	0	3,774	3,774	0
Total General Government	<u>5,000</u>	<u>8,774</u>	<u>7,558</u>	<u>1,216</u>
Public Works:				
Community Development Program:				
Contractual Services	900,141	1,048,750	487,140	561,610
Capital Outlay	406,210	426,210	324,852	101,358
Total Public Works	<u>1,306,351</u>	<u>1,474,960</u>	<u>811,992</u>	<u>662,968</u>
Intergovernmental:				
Block Grant:				
Other	377,184	458,373	423,329	35,044
<i>Total Expenditures</i>	<u>1,688,535</u>	<u>1,942,107</u>	<u>1,242,879</u>	<u>699,228</u>
<i>Net Change in Fund Balance</i>	90,507	(87,565)	(297,660)	(210,095)
<i>Fund Deficit Beginning of Year</i>	(171,886)	(171,886)	(171,886)	0
Prior Year Encumbrances Appropriated	<u>259,451</u>	<u>259,451</u>	<u>259,451</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$178,072</u></u>	<u><u>\$0</u></u>	<u><u>(\$210,095)</u></u>	<u><u>(\$210,095)</u></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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$38,341	\$38,341	\$38,092	(\$249)
Charges for Services	16,100	16,100	17,337	1,237
Other	0	0	167	167
<i>Total Revenues</i>	<u>54,441</u>	<u>54,441</u>	<u>55,596</u>	<u>1,155</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	117,833	131,437	126,544	4,893
Contractual Services	15,650	15,650	7,651	7,999
Materials and Supplies	3,090	2,990	2,411	579
Capital Outlay	2,000	2,000	460	1,540
<i>Total Expenditures</i>	<u>138,573</u>	<u>152,077</u>	<u>137,066</u>	<u>15,011</u>
<i>Excess of Revenues Under Expenditures</i>	(84,132)	(97,636)	(81,470)	16,166
Other Financing Sources				
Transfers In	80,000	80,000	80,000	0
<i>Net Change in Fund Balance</i>	(4,132)	(17,636)	(1,470)	16,166
<i>Fund Balance Beginning of Year</i>	16,545	16,545	16,545	0
Prior Year Encumbrances Appropriated	7,590	7,590	7,590	0
<i>Fund Balance End of Year</i>	<u>\$20,003</u>	<u>\$6,499</u>	<u>\$22,665</u>	<u>\$16,166</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,100	\$2,200	\$2,200	\$0
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	2,100	2,200	2,200	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
Community Corrections Grant Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$160,204	\$160,204	\$160,204	\$0
Other	0	0	82	82
<i>Total Revenues</i>	<u>160,204</u>	<u>160,204</u>	<u>160,286</u>	<u>82</u>
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	145,248	150,071	132,012	18,059
Contractual Services	9,306	19,600	19,308	292
Materials and Supplies	3,704	7,773	7,752	21
<i>Total Expenditures</i>	<u>158,258</u>	<u>177,444</u>	<u>159,072</u>	<u>18,372</u>
<i>Net Change in Fund Balance</i>	1,946	(17,240)	1,214	18,454
<i>Fund Balance Beginning of Year</i>	<u>37,240</u>	<u>37,240</u>	<u>37,240</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$39,186</u>	<u>\$20,000</u>	<u>\$38,454</u>	<u>\$18,454</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Multi-County Drug Task Force Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$17,300	\$20,600	\$24,837	\$4,237
Contributions and Donations	0	2,500	2,580	80
<i>Total Revenues</i>	17,300	23,100	27,417	4,317
Expenditures				
Current:				
Public Safety:				
Multi-County Lead Task Force:				
Personal Services	13,250	0	0	0
Contractual Services	4,119	8,249	8,205	44
Materials and Supplies	0	1,605	1,605	0
Capital Outlay	0	28,349	28,279	70
Other	0	8,981	8,941	40
<i>Total Expenditures</i>	17,369	47,184	47,030	154
<i>Net Change in Fund Balance</i>	(69)	(24,084)	(19,613)	4,471
<i>Fund Balance Beginning of Year</i>	31,172	31,172	31,172	0
Prior Year Encumbrances Appropriated	269	269	269	0
<i>Fund Balance End of Year</i>	\$31,372	\$7,357	\$11,828	\$4,471

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$238,274	\$238,274	\$236,250	(\$2,024)
Other	300	300	518	218
<i>Total Revenues</i>	<u>238,574</u>	<u>238,574</u>	<u>236,768</u>	<u>(1,806)</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	197,872	229,473	224,283	5,190
Contractual Services	45,078	72,578	55,529	17,049
Materials and Supplies	5,888	10,887	9,019	1,868
Capital Outlay	5,800	43,800	42,304	1,496
<i>Total Expenditures</i>	<u>254,638</u>	<u>356,738</u>	<u>331,135</u>	<u>25,603</u>
<i>Net Change in Fund Balance</i>	(16,064)	(118,164)	(94,367)	23,797
<i>Fund Balance Beginning of Year</i>	214,114	214,114	214,114	0
Prior Year Encumbrances Appropriated	<u>13,955</u>	<u>13,955</u>	<u>13,955</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$212,005</u>	<u>\$109,905</u>	<u>\$133,702</u>	<u>\$23,797</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$125,000	\$202,092	\$219,180	\$17,088
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Personal Services	60,000	60,000	60,000	0
Contractual Services	67,214	147,214	144,369	2,845
Materials and Supplies	5,147	5,647	5,388	259
Capital Outlay	689	689	0	689
Other	200	200	135	65
<i>Total Expenditures</i>	133,250	213,750	209,892	3,858
<i>Net Change in Fund Balance</i>	(8,250)	(11,658)	9,288	20,946
<i>Fund Balance Beginning of Year</i>	160,608	160,608	160,608	0
Prior Year Encumbrances Appropriated	13,050	13,050	13,050	0
<i>Fund Balance End of Year</i>	\$165,408	\$162,000	\$182,946	\$20,946

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$85,832	\$85,832	\$83,765	(\$2,067)
Other	0	0	88	88
<i>Total Revenues</i>	<u>85,832</u>	<u>85,832</u>	<u>83,853</u>	<u>(1,979)</u>
Expenditures				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	142,556	142,747	142,263	484
Contractual Services	4,425	4,425	4,398	27
Materials and Supplies	737	737	735	2
<i>Total Expenditures</i>	<u>147,718</u>	<u>147,909</u>	<u>147,396</u>	<u>513</u>
<i>Excess of Revenues Under Expenditures</i>	(61,886)	(62,077)	(63,543)	(1,466)
Other Financing Sources				
Transfers In	63,149	63,149	63,149	0
<i>Net Change in Fund Balance</i>	1,263	1,072	(394)	(1,466)
<i>Fund Balance Beginning of Year</i>	35,966	35,966	35,966	0
Prior Year Encumbrances Appropriated	263	263	263	0
<i>Fund Balance End of Year</i>	<u>\$37,492</u>	<u>\$37,301</u>	<u>\$35,835</u>	<u>(\$1,466)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Diversion Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$0	\$0	\$6	\$6
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	6	6
<i>Fund Balance Beginning of Year</i>	1,496	1,496	1,496	0
<i>Fund Balance End of Year</i>	\$1,496	\$1,496	\$1,502	\$6

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, 2021

	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>	16,846	16,846	16,846	0
<i>Fund Balance End of Year</i>	<u>\$16,846</u>	<u>\$16,846</u>	<u>\$16,846</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prosecutor's Law Enforcement Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$5,000	\$5,000	\$125	(\$4,875)
Other	0	0	5	5
<i>Total Revenues</i>	5,000	5,000	130	(4,870)
Expenditures				
Current:				
General Government:				
Judicial:				
Law Enforcement Trust:				
Personal Services	9,060	9,060	8,283	777
<i>Net Change in Fund Balance</i>	(4,060)	(4,060)	(8,153)	(4,093)
<i>Fund Balance Beginning of Year</i>	9,894	9,894	9,894	0
<i>Fund Balance End of Year</i>	<u>\$5,834</u>	<u>\$5,834</u>	<u>\$1,741</u>	<u>(\$4,093)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Law Enforcement Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$0	\$0	\$20	\$20
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	20	20
<i>Fund Balance Beginning of Year</i>	37,497	37,497	37,497	0
<i>Fund Balance End of Year</i>	\$37,497	\$37,497	\$37,517	\$20

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Rehabilitation and Correction Probation Grant Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$150,000	\$150,000	\$150,000	\$0
Other	0	0	8	8
<i>Total Revenues</i>	<u>150,000</u>	<u>150,000</u>	<u>150,008</u>	<u>8</u>
Expenditures				
Current:				
General Government:				
Judicial:				
DRC Probation Grant:				
Personal Services	142,627	143,332	143,036	296
Materials and Supplies	3,594	2,889	0	2,889
<i>Total Expenditures</i>	<u>146,221</u>	<u>146,221</u>	<u>143,036</u>	<u>3,185</u>
<i>Net Change in Fund Balance</i>	3,779	3,779	6,972	3,193
<i>Fund Balance Beginning of Year</i>	<u>70,912</u>	<u>70,912</u>	<u>70,912</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$74,691</u></u>	<u><u>\$74,691</u></u>	<u><u>\$77,884</u></u>	<u><u>\$3,193</u></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, 2021

	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>	237	237	237	0
<i>Fund Balance End of Year</i>	<u>\$237</u>	<u>\$237</u>	<u>\$237</u>	<u>\$0</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$100	\$100	\$0	(\$100)
Fines and Forfeitures	4,500	4,500	6,445	1,945
Other	1,000	1,000	635	(365)
<i>Total Revenues</i>	5,600	5,600	7,080	1,480
Expenditures				
Current:				
General Government:				
Judicial:				
Indigent Drivers:				
Contractual Services	7,500	7,500	7,500	0
<i>Net Change in Fund Balance</i>	(1,900)	(1,900)	(420)	1,480
<i>Fund Balance Beginning of Year</i>	20,149	20,149	20,149	0
<i>Fund Balance End of Year</i>	\$18,249	\$18,249	\$19,729	\$1,480

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$12,000	\$12,000	\$16,470	\$4,470
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	548	3,556	2,749	807
Contractual Services	13,254	17,254	12,350	4,904
<i>Total Expenditures</i>	13,802	20,810	15,099	5,711
<i>Net Change in Fund Balance</i>	(1,802)	(8,810)	1,371	10,181
<i>Fund Balance Beginning of Year</i>	11,231	11,231	11,231	0
Prior Year Encumbrances Appropriated	1,802	1,802	1,802	0
<i>Fund Balance End of Year</i>	\$11,231	\$4,223	\$14,404	\$10,181

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$19,000	\$19,000	\$14,451	(\$4,549)
Expenditures				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	16,000	16,000	3,559	12,441
Capital Outlay	6,000	6,000	1,898	4,102
<i>Total Expenditures</i>	22,000	22,000	5,457	16,543
<i>Net Change in Fund Balance</i>	(3,000)	(3,000)	8,994	11,994
<i>Fund Balance Beginning of Year</i>	20,466	20,466	20,466	0
<i>Fund Balance End of Year</i>	\$17,466	\$17,466	\$29,460	\$11,994

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$0	\$0	\$382	\$382
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	382	382
<i>Fund Balance Beginning of Year</i>	3,126	3,126	3,126	0
<i>Fund Balance End of Year</i>	\$3,126	\$3,126	\$3,508	\$382

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$18,600	\$18,600	\$18,456	(\$144)
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Contractual Services	8,800	8,800	5,335	3,465
Other	9,800	9,800	5,763	4,037
<i>Total Expenditures</i>	18,600	18,600	11,098	7,502
<i>Net Change in Fund Balance</i>	0	0	7,358	7,358
<i>Fund Balance Beginning of Year</i>	9,873	9,873	9,873	0
<i>Fund Balance End of Year</i>	\$9,873	\$9,873	\$17,231	\$7,358

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$53,000	\$53,000	\$55,672	\$2,672
Other	0	0	41	41
<i>Total Revenues</i>	53,000	53,000	55,713	2,713
Expenditures				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	53,078	53,288	50,969	2,319
Contractual Services	400	400	0	400
Capital Outlay	1,059	1,059	0	1,059
<i>Total Expenditures</i>	54,537	54,747	50,969	3,778
<i>Net Change in Fund Balance</i>	(1,537)	(1,747)	4,744	6,491
<i>Fund Balance Beginning of Year</i>	6,719	6,719	6,719	0
<i>Fund Balance End of Year</i>	\$5,182	\$4,972	\$11,463	\$6,491

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$2,200	\$2,200	\$2,161	(\$39)
Charges for Services	53,400	53,400	48,743	(4,657)
<i>Total Revenues</i>	<u>55,600</u>	<u>55,600</u>	<u>50,904</u>	<u>(4,696)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
County Court Special Projects:				
Contractual Services	59,563	71,563	71,174	389
Materials and Supplies	12,680	12,680	12,451	229
Capital Outlay	30,000	18,000	5,000	13,000
Other	13,696	13,696	12,975	721
<i>Total Expenditures</i>	<u>115,939</u>	<u>115,939</u>	<u>101,600</u>	<u>14,339</u>
<i>Net Change in Fund Balance</i>	(60,339)	(60,339)	(50,696)	9,643
<i>Fund Balance Beginning of Year</i>	102,996	102,996	102,996	0
Prior Year Encumbrances Appropriated	<u>8,539</u>	<u>8,539</u>	<u>8,539</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$51,196</u></u>	<u><u>\$51,196</u></u>	<u><u>\$60,839</u></u>	<u><u>\$9,643</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Projects Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$45,000	\$73,950	\$90,289	\$16,339
Other	300	300	56	(244)
<i>Total Revenues</i>	<u>45,300</u>	<u>74,250</u>	<u>90,345</u>	<u>16,095</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	2,608	11,609	7,931	3,678
Contractual Services	600	1,100	0	1,100
Materials and Supplies	1,586	2,586	2,264	322
Capital Outlay	3,500	23,000	10,010	12,990
<i>Total Expenditures</i>	<u>8,294</u>	<u>38,295</u>	<u>20,205</u>	<u>18,090</u>
<i>Net Change in Fund Balance</i>	37,006	35,955	70,140	34,185
<i>Fund Balance Beginning of Year</i>	29,635	29,635	29,635	0
Prior Year Encumbrances Appropriated	<u>531</u>	<u>531</u>	<u>531</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$67,172</u>	<u>\$66,121</u>	<u>\$100,306</u>	<u>\$34,185</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$19,600	\$22,270	\$2,670
Charges for Services	33,000	33,000	33,987	987
Other	0	0	3	3
<i>Total Revenues</i>	33,000	52,600	56,260	3,660
Expenditures				
Current:				
General Government:				
Judicial:				
Common Pleas Special Projects:				
Contractual Services	11,259	26,043	25,168	875
Materials and Supplies	500	500	500	0
Capital Outlay	24,773	45,373	33,314	12,059
<i>Total Expenditures</i>	36,532	71,916	58,982	12,934
<i>Net Change in Fund Balance</i>	(3,532)	(19,316)	(2,722)	16,594
<i>Fund Balance Beginning of Year</i>	16,784	16,784	16,784	0
Prior Year Encumbrances Appropriated	2,532	2,532	2,532	0
<i>Fund Balance End of Year</i>	\$15,784	\$0	\$16,594	\$16,594

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>1,633</u>	<u>1,633</u>	<u>1,633</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,633</u></u>	<u><u>\$1,633</u></u>	<u><u>\$1,633</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Treasury Seizure of Monies Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>29</u>	<u>29</u>	<u>29</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$29</u></u>	<u><u>\$29</u></u>	<u><u>\$29</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jury Administration Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$900	\$900	\$990	\$90
Expenditures				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	500	500	0	500
Materials and Supplies	970	970	499	471
Capital Outlay	1,000	1,000	255	745
<i>Total Expenditures</i>	2,470	2,470	754	1,716
<i>Net Change in Fund Balance</i>	(1,570)	(1,570)	236	1,806
<i>Fund Balance Beginning of Year</i>	1,603	1,603	1,603	0
Prior Year Encumbrances Appropriated	111	111	111	0
<i>Fund Balance End of Year</i>	\$144	\$144	\$1,950	\$1,806

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest	\$0	\$0	\$11	\$11
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Board of Elections:				
Personal Services	0	126	0	126
Contractual Services	10,640	10,767	10,648	119
Capital Outlay	6,100	22,630	22,630	0
Total General Government - Legislative and Executive	16,740	33,523	33,278	245
Intergovernmental:				
Grants:				
Other	25,000	0	0	0
<i>Total Expenditures</i>	41,740	33,523	33,278	245
<i>Net Change in Fund Balance</i>	(41,740)	(33,523)	(33,267)	256
<i>Fund Balance Beginning of Year</i>	20,464	20,464	20,464	0
Prior Year Encumbrances Appropriated	16,740	16,740	16,740	0
<i>Fund Balance (Deficit) End of Year</i>	(\$4,536)	\$3,681	\$3,937	\$256

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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$3,000	\$3,000	\$2,410	(\$590)
Expenditures				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Contractual Services	<u>5,500</u>	<u>5,500</u>	<u>5,369</u>	<u>131</u>
<i>Net Change in Fund Balance</i>	(2,500)	(2,500)	(2,959)	(459)
<i>Fund Balance Beginning of Year</i>	512	512	512	0
Prior Year Encumbrances Appropriated	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$512</u></u>	<u><u>\$512</u></u>	<u><u>\$53</u></u>	<u><u>(\$459)</u></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, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$250	\$250	\$75	(\$175)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	250	250	75	(175)
<i>Fund Balance Beginning of Year</i>	<u>1,036</u>	<u>1,036</u>	<u>1,036</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,286</u></u>	<u><u>\$1,286</u></u>	<u><u>\$1,111</u></u>	<u><u>(\$175)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resource Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$86,800	\$86,800	\$93,110	\$6,310
Charges for Services	14,025	14,025	17,005	2,980
Other	100	100	47	(53)
<i>Total Revenues</i>	<u>100,925</u>	<u>100,925</u>	<u>110,162</u>	<u>9,237</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Law Library Resources:				
Personal Services	69,841	69,841	67,791	2,050
Contractual Services	34,064	33,064	31,622	1,442
Capital Outlay	30,249	31,249	29,599	1,650
Other	200	200	99	101
<i>Total Expenditures</i>	<u>134,354</u>	<u>134,354</u>	<u>129,111</u>	<u>5,243</u>
<i>Net Change in Fund Balance</i>	(33,429)	(33,429)	(18,949)	14,480
<i>Fund Balance Beginning of Year</i>	163,777	163,777	163,777	0
Prior Year Encumbrances Appropriated	9,388	9,388	9,388	0
<i>Fund Balance End of Year</i>	<u><u>\$139,736</u></u>	<u><u>\$139,736</u></u>	<u><u>\$154,216</u></u>	<u><u>\$14,480</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Justice Seizure of Monies Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>12,249</u>	<u>12,249</u>	<u>12,249</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,249</u></u>	<u><u>\$12,249</u></u>	<u><u>\$12,249</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Targeted Community Alternative to Prison Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$123,354	\$210,354	\$210,994	\$640
Other	0	0	3	3
<i>Total Revenues</i>	<u>123,354</u>	<u>210,354</u>	<u>210,997</u>	<u>643</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Targeted Community Alternative to Prison:				
Personal Services	19,889	53,122	45,635	7,487
Contractual Services	140,344	140,344	107,310	33,034
<i>Total Expenditures</i>	<u>160,233</u>	<u>193,466</u>	<u>152,945</u>	<u>40,521</u>
<i>Net Change in Fund Balance</i>	(36,879)	16,888	58,052	41,164
<i>Fund Balance Beginning of Year</i>	48,762	48,762	48,762	0
Prior Year Encumbrances Appropriated	33,920	33,920	33,920	0
<i>Fund Balance End of Year</i>	<u>\$45,803</u>	<u>\$99,570</u>	<u>\$140,734</u>	<u>\$41,164</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Specialized Docket Payroll Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$30,000	\$30,000	\$35,000	\$5,000
Expenditures				
Current:				
General Government:				
Judicial:				
Special Docket:				
Personal Services	0	34,038	33,547	491
Contractual Services	15,000	3,291	0	3,291
Materials and Supplies	15,000	15,000	0	15,000
<i>Total Expenditures</i>	30,000	52,329	33,547	18,782
<i>Net Change in Fund Balance</i>	0	(22,329)	1,453	23,782
<i>Fund Balance Beginning of Year</i>	30,093	30,093	30,093	0
<i>Fund Balance End of Year</i>	\$30,093	\$7,764	\$31,546	\$23,782

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Projects Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$28,500	\$28,500	\$0	(\$28,500)
Expenditures				
Current:				
Public Safety:				
EMA Special Projects:				
Capital Outlay	7,508	7,508	1,174	6,334
Other	28,500	28,500	0	28,500
<i>Total Expenditures</i>	36,008	36,008	1,174	34,834
<i>Net Change in Fund Balance</i>	(7,508)	(7,508)	(1,174)	6,334
<i>Fund Balance Beginning of Year</i>	10,664	10,664	10,664	0
<i>Fund Balance End of Year</i>	\$3,156	\$3,156	\$9,490	\$6,334

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hotel Lodging Tax Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Lodging Taxes	\$341,199	\$472,394	\$472,263	(\$131)
Expenditures				
Current:				
Intergovernmental:				
County Hotel Lodging Taxes:				
Other	341,199	472,394	472,263	131
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Business Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$3,596	\$8,386	\$10,913	\$2,527
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	3,596	8,386	10,913	2,527
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,596</u></u>	<u><u>\$8,386</u></u>	<u><u>\$10,913</u></u>	<u><u>\$2,527</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Mediation Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$3,224	\$3,224	\$4,904	\$1,680
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	3,224	3,224	4,904	1,680
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,224</u></u>	<u><u>\$3,224</u></u>	<u><u>\$4,904</u></u>	<u><u>\$1,680</u></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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$9,997	\$9,997
Other	12,000	12,000	16,448	4,448
<i>Total Revenues</i>	12,000	12,000	26,445	14,445
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	1,569,868	1,562,495	1,395,365	167,130
Contractual Services	149,308	154,308	124,875	29,433
Materials and Supplies	7,360	7,360	4,261	3,099
Other	800	800	0	800
<i>Total Expenditures</i>	1,727,336	1,724,963	1,524,501	200,462
<i>Excess of Revenues Under Expenditures</i>	(1,715,336)	(1,712,963)	(1,498,056)	214,907
Other Financing Sources				
Transfers In	576,172	576,172	576,172	0
<i>Net Change in Fund Balance</i>	(1,139,164)	(1,136,791)	(921,884)	214,907
<i>Fund Balance Beginning of Year</i>	1,121,276	1,121,276	1,121,276	0
Prior Year Encumbrances Appropriated	15,515	15,515	15,515	0
<i>Fund Balance (Deficit) End of Year</i>	(\$2,373)	\$0	\$214,907	\$214,907

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$105,000	\$105,000	\$80,081	(\$24,919)
Fines and Forfeitures	700	700	2,701	2,001
Charges for Services	41,000	41,000	27,651	(13,349)
Other	6,800	6,800	8,079	1,279
<i>Total Revenues</i>	<i>153,500</i>	<i>153,500</i>	<i>118,512</i>	<i>(34,988)</i>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	3,578,292	3,444,792	3,132,059	312,733
Contractual Services	299,209	419,709	353,769	65,940
Materials and Supplies	205,870	214,870	197,659	17,211
Utilities	338,779	338,779	271,887	66,892
Capital Outlay	19,600	23,600	20,464	3,136
<i>Total Expenditures</i>	<i>4,441,750</i>	<i>4,441,750</i>	<i>3,975,838</i>	<i>465,912</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(4,288,250)</i>	<i>(4,288,250)</i>	<i>(3,857,326)</i>	<i>430,924</i>
Other Financing Sources				
Transfers In	1,946,000	2,033,415	2,033,415	0
<i>Net Change in Fund Balance</i>	<i>(2,342,250)</i>	<i>(2,254,835)</i>	<i>(1,823,911)</i>	<i>430,924</i>
<i>Fund Balance Beginning of Year</i>	<i>2,110,096</i>	<i>2,110,096</i>	<i>2,110,096</i>	<i>0</i>
Prior Year Encumbrances Appropriated	145,009	145,009	145,009	0
<i>Fund Balance (Deficit) End of Year</i>	<i>(\$87,145)</i>	<i>\$270</i>	<i>\$431,194</i>	<i>\$430,924</i>

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$751,000	\$751,000	\$817,325	\$66,325
Other	0	0	172	172
<i>Total Revenues</i>	751,000	751,000	817,497	66,497
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	381,220	381,220	309,487	71,733
Contractual Services	36,851	36,851	9,286	27,565
Materials and Supplies	13,257	13,257	6,503	6,754
Capital Outlay	4,387	4,387	2,944	1,443
Other	36,409	36,409	36,409	0
<i>Total Expenditures</i>	472,124	472,124	364,629	107,495
<i>Excess of Revenues Over Expenditures</i>	278,876	278,876	452,868	173,992
Other Financing Uses				
Transfers Out	(300,000)	(300,000)	(300,000)	0
<i>Net Change in Fund Balance</i>	(21,124)	(21,124)	152,868	173,992
<i>Fund Balance Beginning of Year</i>	1,280,487	1,280,487	1,280,487	0
Prior Year Encumbrances Appropriated	16,235	16,235	16,235	0
<i>Fund Balance End of Year</i>	\$1,275,598	\$1,275,598	\$1,449,590	\$173,992

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Works:				
Growth:				
Contractual Services	30,450	40,450	30,064	10,386
Capital Outlay	1,000	1,000	0	1,000
Other	3,250	5,250	5,000	250
Total Public Works	34,700	46,700	35,064	11,636
Human Services:				
Growth:				
Other	0	15,000	15,000	0
<i>Total Expenditures</i>	34,700	61,700	50,064	11,636
<i>Excess of Revenues Under Expenditures</i>	(34,700)	(61,700)	(50,064)	11,636
Other Financing Sources				
Transfers In	0	25,000	25,000	0
<i>Net Change in Fund Balance</i>	(34,700)	(36,700)	(25,064)	11,636
<i>Fund Balance Beginning of Year</i>	1,393,309	1,393,309	1,393,309	0
<i>Fund Balance End of Year</i>	<u>\$1,358,609</u>	<u>\$1,356,609</u>	<u>\$1,368,245</u>	<u>\$11,636</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$75,000	\$75,000	\$101,181	\$26,181
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Recorder:				
Contractual Services	73,933	73,933	56,558	17,375
Capital Outlay	2,000	2,000	1,529	471
<i>Total Expenditures</i>	<u>75,933</u>	<u>75,933</u>	<u>58,087</u>	<u>17,846</u>
<i>Net Change in Fund Balance</i>	(933)	(933)	43,094	44,027
<i>Fund Balance Beginning of Year</i>	191,816	191,816	191,816	0
Prior Year Encumbrances Appropriated	<u>9,933</u>	<u>9,933</u>	<u>9,933</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$200,816</u></u>	<u><u>\$200,816</u></u>	<u><u>\$244,843</u></u>	<u><u>\$44,027</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$27,000	\$45,802	\$52,903	\$7,101
Other	0	0	261	261
<i>Total Revenues</i>	<u>27,000</u>	<u>45,802</u>	<u>53,164</u>	<u>7,362</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Southern District Probation:				
Contractual Services	7,911	7,911	7,764	147
Materials and Supplies	8,251	8,251	8,151	100
Capital Outlay	6,000	6,000	5,000	1,000
Total Southern District Probation	<u>22,162</u>	<u>22,162</u>	<u>20,915</u>	<u>1,247</u>
Special Probation:				
Personal Services	464,845	453,135	434,799	18,336
Contractual Services	35,766	30,752	26,644	4,108
Materials and Supplies	4,972	4,972	2,164	2,808
Total Special Probation	<u>505,583</u>	<u>488,859</u>	<u>463,607</u>	<u>25,252</u>
Probation Services:				
Personal Services	3,000	3,000	1,060	1,940
Contractual Services	5,499	8,299	7,990	309
Materials and Supplies	13,945	11,145	5,451	5,694
Capital Outlay	11,500	11,500	7,753	3,747
Total Probation Services	<u>33,944</u>	<u>33,944</u>	<u>22,254</u>	<u>11,690</u>
<i>Total Expenditures</i>	<u>561,689</u>	<u>544,965</u>	<u>506,776</u>	<u>38,189</u>
<i>Excess of Revenues Under Expenditures</i>	(534,689)	(499,163)	(453,612)	45,551
Other Financing Sources				
Transfers In	452,890	452,890	452,890	0
<i>Net Change in Fund Balance</i>	(81,799)	(46,273)	(722)	45,551
<i>Fund Balance Beginning of Year</i>	111,244	111,244	111,244	0
Prior Year Encumbrances Appropriated	24,744	24,744	24,744	0
<i>Fund Balance End of Year</i>	<u>\$54,189</u>	<u>\$89,715</u>	<u>\$135,266</u>	<u>\$45,551</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Defender Commission Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$881,736	\$881,736	\$1,162,443	\$280,707
Other	0	24,100	25,440	1,340
<i>Total Revenues</i>	<u>881,736</u>	<u>905,836</u>	<u>1,187,883</u>	<u>282,047</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	1,034,324	1,036,624	985,926	50,698
Contractual Services	64,221	133,221	113,992	19,229
Materials and Supplies	13,473	18,473	18,460	13
Capital Outlay	13,489	94,089	93,127	962
Other	3,878	3,878	3,378	500
<i>Total Expenditures</i>	<u>1,129,385</u>	<u>1,286,285</u>	<u>1,214,883</u>	<u>71,402</u>
<i>Excess of Revenues Under Expenditures</i>	(247,649)	(380,449)	(27,000)	353,449
Other Financing Sources				
Transfers In	243,887	243,887	226,996	(16,891)
<i>Net Change in Fund Balance</i>	(3,762)	(136,562)	199,996	336,558
<i>Fund Balance Beginning of Year</i>	156,967	156,967	156,967	0
Prior Year Encumbrances Appropriated	3,762	3,762	3,762	0
<i>Fund Balance End of Year</i>	<u>\$156,967</u>	<u>\$24,167</u>	<u>\$360,725</u>	<u>\$336,558</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, 2021

	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>	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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$5	\$5	\$594	\$589
Expenditures				
Capital Outlay	500	500	0	500
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	(495)	(495)	594	1,089
Other Financing Sources				
Transfers In	50,000	50,000	50,000	0
<i>Net Change in Fund Balance</i>	49,505	49,505	50,594	1,089
<i>Fund Balance Beginning of Year</i>	268,991	268,991	268,991	0
<i>Fund Balance End of Year</i>	<u>\$318,496</u>	<u>\$318,496</u>	<u>\$319,585</u>	<u>\$1,089</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Capital Improvements Fund
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	30,000	90,000	0	90,000
<i>Excess of Revenues Under Expenditures</i>	(30,000)	(90,000)	0	90,000
Other Financing Sources				
Transfers In	30,000	30,000	30,000	0
<i>Net Change in Fund Balance</i>	0	(60,000)	30,000	90,000
<i>Fund Balance Beginning of Year</i>	82,599	82,599	82,599	0
<i>Fund Balance End of Year</i>	\$82,599	\$22,599	\$112,599	\$90,000

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Rentals	\$5,700	\$5,700	\$12,607	\$6,907
Other	0	0	24,574	24,574
<i>Total Revenues</i>	5,700	5,700	37,181	31,481
Expenditures				
Capital Outlay	862,135	2,112,506	1,991,144	121,362
<i>Excess of Revenues Under Expenditures</i>	(856,435)	(2,106,806)	(1,953,963)	152,843
Other Financing Sources				
Advances In	36,912	36,912	52,230	15,318
Transfers In	400,000	1,045,608	2,630,000	1,584,392
<i>Total Other Financing Sources</i>	436,912	1,082,520	2,682,230	1,599,710
<i>Net Change in Fund Balance</i>	(419,523)	(1,024,286)	728,267	1,752,553
<i>Fund Balance Beginning of Year</i>	761,092	761,092	761,092	0
Prior Year Encumbrances Appropriated	265,031	265,031	265,031	0
<i>Fund Balance End of Year</i>	<u>\$606,600</u>	<u>\$1,837</u>	<u>\$1,754,390</u>	<u>\$1,752,553</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$13,050	\$13,050	\$13,131	\$81
Expenditures				
Capital Outlay	2,400	2,400	681	1,719
Debt Service:				
Principal Retirement	134,350	134,350	134,218	132
Interest and Fiscal Charges	61,200	61,200	61,108	92
<i>Total Expenditures</i>	197,950	197,950	196,007	1,943
<i>Excess of Revenues Under Expenditures</i>	(184,900)	(184,900)	(182,876)	2,024
Other Financing Sources				
Transfers In	312,000	312,000	385,318	73,318
<i>Net Change in Fund Balance</i>	127,100	127,100	202,442	75,342
<i>Fund Balance Beginning of Year</i>	480,338	480,338	480,338	0
<i>Fund Balance End of Year</i>	\$607,438	\$607,438	\$682,780	\$75,342

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$455,658	\$1,584,728	\$2,050,458	\$465,730
Expenditures				
Capital Outlay	455,658	1,584,728	2,050,458	(465,730)
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2021

	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	18,000	18,000	4,460	13,540
<i>Net Change in Fund Balance</i>	0	0	13,540	13,540
<i>Fund Balance Beginning of Year</i>	31,141	31,141	31,141	0
<i>Fund Balance End of Year</i>	<u>\$31,141</u>	<u>\$31,141</u>	<u>\$44,681</u>	<u>\$13,540</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$122,000	\$125,600	\$131,132	\$5,532
Expenditures				
Capital Outlay	175,039	175,039	169,685	5,354
<i>Net Change in Fund Balance</i>	(53,039)	(49,439)	(38,553)	10,886
<i>Fund Balance Beginning of Year</i>	227,649	227,649	227,649	0
Prior Year Encumbrances Appropriated	40,589	40,589	40,589	0
<i>Fund Balance End of Year</i>	\$215,199	\$218,799	\$229,685	\$10,886

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$6,600	\$6,600	\$8,527	\$1,927
Expenditures				
Capital Outlay	7,039	12,841	8,596	4,245
<i>Net Change in Fund Balance</i>	(439)	(6,241)	(69)	6,172
<i>Fund Balance Beginning of Year</i>	11,395	11,395	11,395	0
Prior Year Encumbrances Appropriated	539	539	539	0
<i>Fund Balance End of Year</i>	\$11,495	\$5,693	\$11,865	\$6,172

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Rentals	\$2,700	\$2,700	\$2,363	(\$337)
Expenditures				
Capital Outlay	3,200	3,200	3,200	0
<i>Net Change in Fund Balance</i>	(500)	(500)	(837)	(337)
<i>Fund Balance Beginning of Year</i>	11,534	11,534	11,534	0
<i>Fund Balance End of Year</i>	<u>\$11,034</u>	<u>\$11,034</u>	<u>\$10,697</u>	<u>(\$337)</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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$0	\$1,500	\$1,500
Contributions and Donations	12,000	12,000	0	(12,000)
Other	850	850	706	(144)
<i>Total Revenues</i>	12,850	12,850	2,206	(10,644)
Expenditures				
Capital Outlay	132,083	181,933	126,465	55,468
<i>Excess of Revenues Under Expenditures</i>	(119,233)	(169,083)	(124,259)	44,824
Other Financing Sources				
Transfers In	100,000	100,000	100,000	0
<i>Net Change in Fund Balance</i>	(19,233)	(69,083)	(24,259)	44,824
<i>Fund Balance Beginning of Year</i>	211,411	211,411	211,411	0
Prior Year Encumbrances Appropriated	3,549	3,549	3,549	0
<i>Fund Balance End of Year</i>	<u>\$195,727</u>	<u>\$145,877</u>	<u>\$190,701</u>	<u>\$44,824</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, 2021

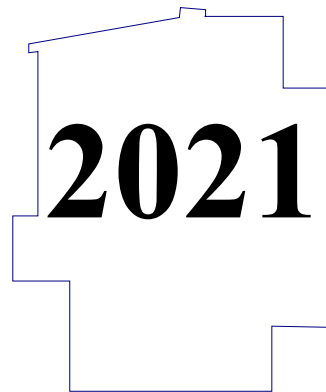
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenses				
Personal Services	0	4,353	4,353	0
Contractual Services	20,000	20,000	13,445	6,555
Other	0	13	0	13
<i>Total Expenses</i>	20,000	24,366	17,798	6,568
<i>Net Change in Fund Equity</i>	(20,000)	(24,366)	(17,798)	6,568
<i>Fund Equity Beginning of Year</i>	88,936	88,936	88,936	0
<i>Fund Equity End of Year</i>	\$68,936	\$64,570	\$71,138	\$6,568

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, 2021

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$209,000	\$209,000	\$189,435	(\$19,565)
Other	0	0	34,939	34,939
<i>Total Revenues</i>	<u>209,000</u>	<u>209,000</u>	<u>224,374</u>	<u>15,374</u>
Expenses				
Personal Services	49,380	52,752	30,056	22,696
Contractual Services	202,477	210,277	196,806	13,471
Claims	25,523	25,523	25,523	0
Other	310	950,885	950,785	100
<i>Total Expenses</i>	<u>277,690</u>	<u>1,239,437</u>	<u>1,203,170</u>	<u>36,267</u>
<i>Net Change in Fund Equity</i>	(68,690)	(1,030,437)	(978,796)	51,641
<i>Fund Equity Beginning of Year</i>	1,364,996	1,364,996	1,364,996	0
Prior Year Encumbrances Appropriated	210	210	210	0
<i>Fund Equity End of Year</i>	<u>\$1,296,516</u>	<u>\$334,769</u>	<u>\$386,410</u>	<u>\$51,641</u>

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Tuscarawas County, Ohio Annual Comprehensive Financial Report



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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Statistical Section

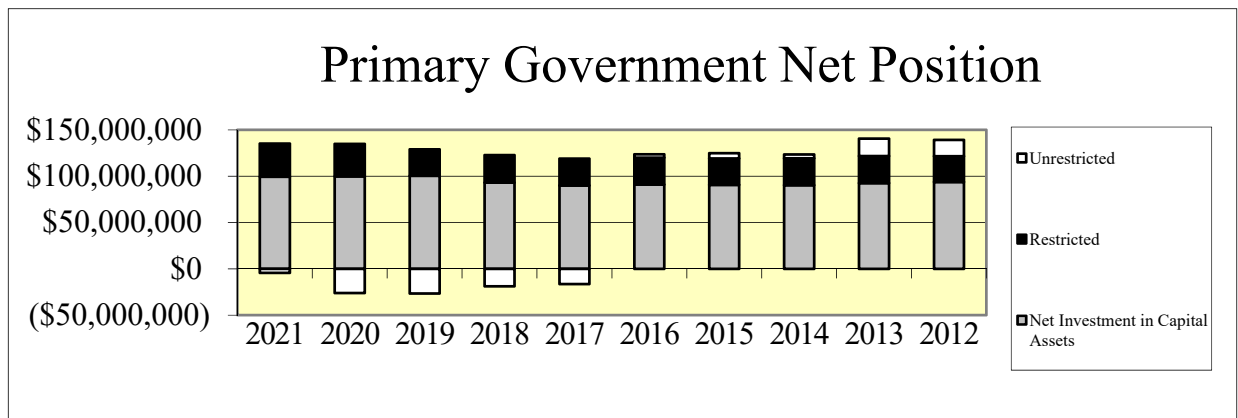
This part of the Tuscarawas County, Ohio's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<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 Annual Comprehensive Financial Reports for the relevant year.

Tuscarawas County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2021	2020	2019 (1)	2018 (2)
Governmental Activities:				
Net Investment in Capital Assets	\$75,319,666	\$76,290,920	\$77,407,098	\$69,495,255
Restricted for:				
Capital Projects	320,111	768,283	370,441	363,240
Other Purposes	35,455,967	33,943,118	27,760,518	29,072,652
Unrestricted (Deficit)	<u>(4,686,374)</u>	<u>(24,778,910)</u>	<u>(25,371,922)</u>	<u>(17,918,126)</u>
Total Governmental Activities Net Position	<u>106,409,370</u>	<u>86,223,411</u>	<u>80,166,135</u>	<u>81,013,021</u>
Business-Type Activities:				
Net Investment in Capital Assets	24,110,512	23,554,798	23,147,475	23,551,004
Restricted	0	346,376	348,529	321,473
Unrestricted (Deficit)	<u>253,681</u>	<u>(1,357,507)</u>	<u>(1,327,911)</u>	<u>(1,030,520)</u>
Total Business-Type Activities Net Position	<u>24,364,193</u>	<u>22,543,667</u>	<u>22,168,093</u>	<u>22,841,957</u>
Primary Government:				
Net Investment in Capital Assets	99,430,178	99,845,718	100,554,573	93,046,259
Restricted	35,776,078	35,057,777	28,479,488	29,757,365
Unrestricted (Deficit)	<u>(4,432,693)</u>	<u>(26,136,417)</u>	<u>(26,699,833)</u>	<u>(18,948,646)</u>
Total Primary Government Net Position	<u>\$130,773,563</u>	<u>\$108,767,078</u>	<u>\$102,334,228</u>	<u>\$103,854,978</u>



- (1) During 2020, the County implemented GASB 83. The 2019 amounts were restated to reflect this implementation.
- (2) During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.
- (3) The County reported the impact of GASB Statement No. 75 beginning in 2017.
- (4) The County reported the impact of GASB Statement No. 68 beginning in 2014.

2017 (3)	2016	2015	2014 (4)	2013	2012
\$67,736,262	\$69,982,573	\$70,679,081	\$70,145,930	\$72,650,122	\$73,949,466
950,636	1,040,331	588,635	2,042,613	2,106,292	2,218,964
27,696,186	26,872,223	27,660,080	26,886,513	27,128,135	25,603,946
(16,116,719)	3,451,955	5,442,095	4,004,128	18,368,861	17,182,977
<u>80,266,365</u>	<u>101,347,082</u>	<u>104,369,891</u>	<u>103,079,184</u>	<u>120,253,410</u>	<u>118,955,353</u>
22,194,570	21,018,308	20,033,924	20,169,617	19,881,978	19,777,943
296,052	1,121,878	159,842	0	0	0
(340,596)	137,614	292,409	185,613	475,772	394,131
<u>22,150,026</u>	<u>22,277,800</u>	<u>20,486,175</u>	<u>20,355,230</u>	<u>20,357,750</u>	<u>20,172,074</u>
89,930,832	91,000,881	90,713,005	90,315,547	92,532,100	93,727,409
28,942,874	29,034,432	28,408,557	28,929,126	29,234,427	27,822,910
(16,457,315)	3,589,569	5,734,504	4,189,741	18,844,633	17,577,108
<u>\$102,416,391</u>	<u>\$123,624,882</u>	<u>\$124,856,066</u>	<u>\$123,434,414</u>	<u>\$140,611,160</u>	<u>\$139,127,427</u>

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

	2021	2020	2019 (1)	2018 (2) (3)
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$6,390,035	\$9,887,386	\$9,117,757	\$8,074,458
Legislative and Executive - External Portion	18,061	24,801	16,690	53,092
Legislative and Executive - Intergovernmental	551,263	400,887	553,915	545,146
Judicial - Primary Government	3,208,948	6,719,819	6,923,010	5,798,126
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	7,119,599	12,711,543	13,093,117	11,847,955
Public Safety - Intergovernmental	1,067,150	1,094,368	996,492	968,364
Public Works - Primary Government	8,815,007	9,626,021	8,741,074	7,769,217
Public Works - Intergovernmental	216,265	250,635	518,201	312,804
Health - Primary Government	7,456,412	9,203,543	10,335,452	9,132,218
Health - Intergovernmental	969,674	954,479	913,655	885,213
Human Services - Primary Government	13,585,396	18,054,305	18,198,829	16,706,957
Human Services - Intergovernmental	12,500	15,000	5,000	5,000
Conservation and Recreation - Primary Government	604,329	494,153	478,302	426,491
Conservation and Recreation - Intergovernmental	0	7,289	0	0
Interest and Fiscal Charges	60,623	67,071	390,198	332,696
<i>Total Governmental Activities Expenses</i>	<u>50,075,262</u>	<u>69,511,300</u>	<u>70,281,692</u>	<u>62,857,737</u>
Business-Type Activities:				
Sewer District	1,693,709	2,393,540	2,669,763	2,863,567
Water District	1,088,865	1,426,675	1,531,070	1,305,285
<i>Total Business-Type Activities Expenses</i>	<u>2,782,574</u>	<u>3,820,215</u>	<u>4,200,833</u>	<u>4,168,852</u>
<i>Total Primary Government Expenses</i>	<u>52,857,836</u>	<u>73,331,515</u>	<u>74,482,525</u>	<u>67,026,589</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	4,175,417	3,785,133	4,001,241	3,642,702
Legislative and Executive - External Portion	16,304	20,758	23,397	38,841
Legislative and Executive - Intergovernmental	0	0	0	0
Judicial - Primary Government	1,177,764	937,092	1,222,031	1,219,340
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	723,446	616,536	583,072	652,422
Public Safety - Intergovernmental	0	0	0	0
Public Works - Primary Government	388,073	381,565	357,662	375,519
Public Works - Intergovernmental	0	0	0	0
Health - Primary Government	405,767	369,748	413,286	400,531
Human Services - Primary Government	326,814	347,578	348,456	368,097
Human Services - Intergovernmental	0	0	0	0
Conservation and Recreation - Primary Government	2,363	1,311	2,063	2,052
Operating Grants, Contributions and Interest				
General Government:				
Legislative and Executive - Primary Government	1,225,048	1,343,354	712,897	1,311,424
Legislative and Executive - Intergovernmental	0	358	0	0
Judicial - Primary Government	692,209	864,156	351,207	220,428
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	1,021,272	5,194,120	1,095,727	1,116,116
Public Safety - Intergovernmental	0	0	0	0
Public Works - Primary Government	8,088,688	7,174,010	6,689,148	5,913,158
Public Works - Intergovernmental	201,284	250,875	476,505	330,033
Health - Primary Government	3,261,853	2,289,747	3,021,043	2,816,948
Health - Intergovernmental	97,135	90,400	103,574	99,856
Human Services - Primary Government	12,092,722	11,538,771	10,916,049	10,879,536
Human Services - Intergovernmental	0	0	0	0
Conservation and Recreation - Primary Government	0	3,242	0	0
Conservation and Recreation - Intergovernmental	0	7,289	0	0
Capital Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	0	0	0	50,658
Judicial - Primary Government	0	0	0	0
Public Safety - Primary Government	18,000	23,000	237,915	49,846
Public Works - Primary Government	1,637,597	2,629,972	794,170	1,535,083
Conservation and Recreation - Primary Government	1,500	500	10,000	30,436
<i>Total Governmental Activities Program Revenues</i>	<u>\$35,553,256</u>	<u>\$37,869,515</u>	<u>\$31,359,443</u>	<u>\$31,053,026</u>

2017	2016	2015 (4)	2014	2013	2012
\$8,151,730	\$7,148,764	\$7,178,869	\$7,409,163	\$7,239,476	\$6,497,783
36,810	2,139,460	2,180,060	1,436,093	1,393,304	1,586,892
62,617	61,467	99,565	555,112	1,338,334	502,252
5,829,788	5,157,542	4,695,883	4,598,044	4,547,974	4,484,009
0	0	35,113	25,268	60,491	26,087
10,957,663	9,600,118	9,531,163	8,545,840	8,167,124	7,887,119
1,050,639	1,047,372	1,657,617	1,336,950	0	1,255,308
11,104,681	9,080,480	8,039,293	10,310,026	9,132,478	11,315,172
296,283	494,824	646,776	207,641	1,101,393	231,144
9,070,848	9,282,458	9,023,432	9,512,053	9,178,265	9,345,278
862,198	851,479	0	0	0	0
17,157,220	16,513,999	15,609,685	12,674,273	12,168,373	13,716,581
2,500	2,500	4,007	6,390	0	3,166
425,758	399,003	380,528	273,922	371,507	216,049
0	0	0	0	0	0
79,198	86,223	92,806	99,523	105,503	112,164
65,087,933	61,865,689	59,174,797	56,990,298	54,804,222	57,179,004
2,507,246	2,648,645	2,140,445	2,171,956	1,901,892	1,747,145
1,337,562	1,209,713	1,534,484	1,198,434	1,294,644	1,189,681
3,844,808	3,858,358	3,674,929	3,370,390	3,196,536	2,936,826
68,932,741	65,724,047	62,849,726	60,360,688	58,000,758	60,115,830
3,745,123	2,793,410	2,768,454	2,267,123	2,123,613	2,349,155
35,733	2,105,732	2,004,124	1,795,448	1,555,006	1,488,365
0	0	6,775	59,854	187,722	62,371
1,203,661	1,321,839	1,206,190	1,342,943	1,276,945	1,477,930
0	0	2,389	2,725	8,485	3,239
519,897	828,797	692,859	1,424,448	1,315,894	1,631,439
0	0	112,799	144,155	0	155,886
293,065	299,780	229,887	180,420	153,318	247,590
0	0	44,013	22,389	154,488	28,704
381,350	283,464	267,371	274,913	267,825	254,721
325,930	442,356	498,916	762,721	683,329	770,586
0	0	273	689	0	393
3,111	72,787	60,410	53,388	120,304	51,486
420,070	515,016	338,375	37,622	85,191	89,231
0	0	20	40,724	186,838	36,223
115,146	4,664	56,457	67,322	27,636	8,099
0	0	7	1,853	8,445	1,882
1,052,197	1,116,554	1,286,045	1,146,259	558,069	537,955
0	0	329	98,081	0	90,535
5,756,285	5,908,169	5,697,125	5,877,402	5,957,457	5,851,207
153,333	554,081	128	15,233	153,760	16,671
2,519,992	3,078,941	3,823,107	3,620,521	4,104,636	4,411
97,291	100,243	0	0	0	0
10,847,110	10,776,510	10,395,295	8,639,233	7,870,569	8,237,420
0	0	1	469	0	228
0	0	172	51	132	24
0	0	0	0	0	0
0	0	0	65,106	0	0
0	12,190	0	0	0	0
18,000	18,000	15,770	9,000	9,500	0
2,646,429	1,036,546	2,605,462	1,484,947	1,992,958	1,891,176
56,668	26,510	0	0	0	0
\$30,190,391	\$31,295,589	\$32,112,753	\$29,435,039	\$28,802,120	\$25,286,927

(continued)

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

	2021	2020	2019 (1)	2018 (2) (3)
Business-Type Activities:				
Charges for Services				
Sewer	\$2,303,038	\$2,220,439	\$2,375,925	\$2,250,315
Water	1,477,092	1,403,819	1,520,735	1,409,508
Operating Grants and Contributions	0	9,067	0	0
Capital Grants and Contributions	804,397	447,806	626,741	1,173,049
<i>Total Business-Type Activities Program Revenues</i>	<u>4,584,527</u>	<u>4,081,131</u>	<u>4,523,401</u>	<u>4,832,872</u>
<i>Total Primary Government Program Revenues</i>	<u>40,137,783</u>	<u>41,950,646</u>	<u>35,882,844</u>	<u>35,885,898</u>
Net (Expense) Revenue				
Governmental Activities	(14,522,006)	(31,641,785)	(38,922,249)	(31,804,711)
Business-Type Activities	1,801,953	260,916	322,568	664,020
<i>Total Primary Government Net (Expense) Revenue</i>	<u>(12,720,053)</u>	<u>(31,380,869)</u>	<u>(38,599,681)</u>	<u>(31,140,691)</u>
General Revenues				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	5,751,127	5,401,943	4,843,276	4,618,970
Developmental Disabilities Board	5,827,341	5,599,700	5,250,944	4,929,992
Aging	1,551,725	1,508,565	1,457,921	1,399,494
Community Mental Health	878,790	849,565	808,205	772,546
Sales Taxes Levied for:				
General Purposes	16,168,765	14,076,950	13,698,783	13,007,664
911 Emergency System	45,837	5,112,651	6,767,814	1,697,409
Lodging Taxes Levied for:				
General Purposes	14,926	9,689	15,568	14,885
Convention and Visitor's Bureau	480,154	314,830	504,284	480,028
Grants and Entitlements not Restricted to Specific Programs	3,081,137	2,359,586	2,555,603	2,612,317
Gain on Sale of Capital Assets	25,213	14,993	0	0
Investment Earnings	64,245	575,510	1,449,777	1,043,432
Other	818,705	1,888,279	786,767	1,195,563
<i>Total Governmental Activities General Revenues</i>	<u>34,707,965</u>	<u>37,712,261</u>	<u>38,138,942</u>	<u>31,772,300</u>
Business-Type Activities:				
Gain on Sale of Capital Assets	0	2,639	4,005	0
Other	18,573	38,319	31,279	27,911
<i>Total Business-Type Activities General Revenues</i>	<u>18,573</u>	<u>40,958</u>	<u>35,284</u>	<u>27,911</u>
<i>Total Primary Government General Revenues</i>	<u>34,726,538</u>	<u>37,753,219</u>	<u>38,174,226</u>	<u>31,800,211</u>
Special Items				
Governmental Activities	0	0	0	0
Business-Type Activities	0	60,500	(1,073,628)	0
<i>Total Primary Government Special Items</i>	<u>0</u>	<u>60,500</u>	<u>(1,073,628)</u>	<u>0</u>
Transfers				
Governmental Activities	0	(13,200)	(41,912)	0
Business-Type Activities	0	13,200	41,912	0
<i>Total Primary Government Transfers</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position				
Governmental Activities	20,185,959	6,057,276	(825,219)	(32,411)
Business-Type Activities	1,820,526	375,574	(673,864)	691,931
<i>Total Primary Government Change in Net Position</i>	<u>\$22,006,485</u>	<u>\$6,432,850</u>	<u>(\$1,499,083)</u>	<u>\$659,520</u>

(1) During 2020, the County implemented GASB 83. The 2019 amounts were restated to reflect this implementation.

(2) During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.

(3) Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

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

2017	2016	2015 (4)	2014	2013	2012
\$2,204,132	\$2,187,113	\$2,163,825	\$2,088,980	\$1,859,902	\$1,501,116
1,461,541	1,423,521	1,419,833	1,353,823	1,049,357	923,064
0	0	0	0	0	0
396,671	2,032,534	40,000	342,055	333,586	757,791
4,062,344	5,643,168	3,623,658	3,784,858	3,242,845	3,181,971
34,252,735	36,938,757	35,736,411	33,219,897	32,044,965	28,468,898
(34,897,542)	(30,570,100)	(27,062,044)	(27,555,259)	(26,002,102)	(31,892,077)
217,536	1,784,810	(51,271)	414,468	46,309	245,145
(34,680,006)	(28,785,290)	(27,113,315)	(27,140,791)	(25,955,793)	(31,646,932)
4,486,115	4,159,058	4,069,550	3,924,634	3,799,201	3,709,895
4,816,753	4,717,640	4,587,418	4,458,970	4,416,901	4,403,255
1,380,105	1,042,357	991,850	1,015,810	982,822	984,026
762,320	747,731	717,600	700,177	693,009	694,535
13,161,904	12,790,161	13,199,699	12,637,873	11,628,331	10,823,737
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,000,866	2,686,975	2,988,879	2,551,864	3,352,926	6,897,219
0	0	23,996	0	0	0
553,651	242,338	95,796	113,426	155,923	195,979
1,372,529	1,161,031	1,677,963	1,525,132	1,915,748	2,140,459
29,534,243	27,547,291	28,352,751	26,927,886	26,944,861	29,849,105
6,305	0	0	0	0	0
284,269	6,815	182,216	12,872	31,121	13,293
290,574	6,815	182,216	12,872	31,121	13,293
29,824,817	27,554,106	28,534,967	26,940,758	26,975,982	29,862,398
(816,718)	0	0	0	0	0
0	0	0	0	0	0
(816,718)	0	0	0	0	0
0	0	0	(73,170)	0	0
0	0	0	73,170	0	0
0	0	0	0	0	0
(6,180,017)	(3,022,809)	1,290,707	(700,543)	942,759	(2,042,972)
508,110	1,791,625	130,945	500,510	77,430	258,438
(\$5,671,907)	(\$1,231,184)	\$1,421,652	(\$200,033)	\$1,020,189	(\$1,784,534)

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund				
Nonspendable	\$2,095,694	\$2,132,478	\$2,078,896	\$1,737,257
Committed	1,522,683	1,541,641	1,591,693	1,818,595
Assigned	5,197,749	5,923,110	927,112	1,935,790
Unassigned	<u>13,871,210</u>	<u>13,848,540</u>	<u>13,176,559</u>	<u>11,507,687</u>
Total General Fund	<u>22,687,336</u>	<u>23,445,769</u>	<u>17,774,260</u>	<u>16,999,329</u>
All Other Governmental Funds				
Nonspendable	2,245,542	2,096,234	2,285,723	2,123,108
Restricted	28,758,171	28,703,611	22,169,541	22,809,023
Committed	2,149	1,714	1,697	1,496
Assigned	4,924,225	3,371,822	3,585,075	3,181,676
Unassigned (Deficit)	<u>(1,800,174)</u>	<u>(1,775,907)</u>	<u>(2,783,286)</u>	<u>(1,297,735)</u>
Total All Other Governmental Funds	<u>34,129,913</u>	<u>32,397,474</u>	<u>25,258,750</u>	<u>26,817,568</u>
Total Governmental Funds	<u>\$56,817,249</u>	<u>\$55,843,243</u>	<u>\$43,033,010</u>	<u>\$43,816,897</u>

Note: During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.

2017	2016	2015	2014	2013	2012
\$1,059,135	\$974,634	\$824,868	\$977,545	\$873,701	\$1,297,498
1,896,801	1,781,684	1,621,630	1,214,118	528,227	1,313,290
2,553,410	1,483,551	1,047,812	1,643,330	1,509,632	1,339,657
10,657,978	10,519,236	11,820,482	10,772,065	10,882,207	9,278,624
16,167,324	14,759,105	15,314,792	14,607,058	13,793,767	13,229,069
2,025,133	1,854,599	2,414,826	1,916,400	1,670,743	1,630,462
22,980,522	22,874,106	23,178,408	22,880,118	23,134,810	21,312,813
1,096	218	890	65,748	57,221	41,433
3,116,816	3,321,006	3,616,080	3,737,000	3,732,676	5,112,572
(1,340,568)	(476,244)	(581,108)	(206,512)	(662,701)	(902,998)
26,782,999	27,573,685	28,629,096	28,392,754	27,932,749	27,194,282
\$42,950,323	\$42,332,790	\$43,943,888	\$42,999,812	\$41,726,516	\$40,423,351

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

	2021	2020	2019	2018
Revenues				
Property Taxes	\$14,029,603	\$13,525,743	\$12,368,910	\$11,805,601
Sales Taxes	15,970,389	20,120,846	20,412,300	13,489,756
Lodging Taxes	496,914	322,685	519,852	494,913
Intergovernmental	29,799,668	33,812,831	27,320,434	26,011,566
Interest	64,477	576,414	1,450,546	1,043,453
Licenses and Permits	501,179	452,998	365,968	405,805
Fines and Forfeitures	417,435	337,890	458,885	474,744
Rentals	165,866	137,259	176,023	187,092
Charges for Services	6,092,270	5,593,112	5,670,012	5,655,071
Contributions and Donations	156,571	75,724	67,071	96,423
Special Assessments	0	138,969	0	0
Other	772,416	1,872,206	744,856	1,165,273
<i>Total Revenues</i>	<u>68,466,788</u>	<u>76,966,677</u>	<u>69,554,857</u>	<u>60,829,697</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,163,169	8,639,120	7,450,972	7,319,793
Judicial	6,018,622	6,017,094	5,652,308	5,263,795
Public Safety	10,902,468	10,083,914	10,010,441	10,024,283
Public Works	7,692,865	6,764,284	7,193,736	6,189,726
Health	9,217,918	8,577,757	9,350,288	8,711,906
Human Services	17,988,050	16,894,792	16,215,489	15,887,371
Conservation and Recreation	601,686	491,509	475,658	423,848
Intergovernmental	2,816,852	2,722,658	2,987,263	2,716,527
Capital Outlay	3,030,913	3,828,541	2,006,443	4,009,317
Debt Service:				
Principal Retirement	110,210	104,614	8,326,223	148,260
Interest and Fiscal Charges	61,108	67,532	644,236	81,547
<i>Total Expenditures</i>	<u>67,603,861</u>	<u>64,191,815</u>	<u>70,313,057</u>	<u>60,776,373</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>862,927</u>	<u>12,774,862</u>	<u>(758,200)</u>	<u>53,324</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	51,965	48,571	16,225	34,183
Insurance Recovery	59,114	0	0	0
Inception of Capital Lease	0	0	0	0
Transfers In	6,136,920	3,390,800	4,610,318	3,711,979
Transfers Out	(6,136,920)	(3,404,000)	(4,652,230)	(3,711,979)
<i>Total Other Financing Sources (Uses)</i>	<u>111,079</u>	<u>35,371</u>	<u>(25,687)</u>	<u>34,183</u>
<i>Net Change in Fund Balance</i>	<u>\$974,006</u>	<u>\$12,810,233</u>	<u>(\$783,887)</u>	<u>\$87,507</u>
Debt Service as a Percentage of				
Noncapital Expenditures	0.27%	0.29%	13.93%	0.43%

Note: During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.

2017	2016	2015	2014	2013	2012
\$11,463,651	\$10,688,234	\$10,443,643	\$10,151,928	\$9,935,376	\$9,830,632
13,231,457	12,892,956	13,044,905	12,475,888	11,465,955	10,625,204
0	0	0	0	0	0
26,261,797	24,934,000	27,120,844	23,972,010	24,030,926	23,650,020
553,651	242,338	95,796	113,426	155,923	195,979
359,196	395,719	323,960	7,650	7,370	7,349
503,461	500,960	608,791	630,014	555,663	637,364
193,360	93,562	89,834	105,895	101,847	100,475
5,350,738	5,013,586	4,867,751	5,792,209	5,627,043	6,288,312
37,249	26,810	28,832	39,673	92,063	80,149
0	0	0	0	0	0
1,296,795	1,143,966	1,677,963	1,525,132	1,915,748	2,140,459
59,251,355	55,932,131	58,302,319	54,813,825	53,887,914	53,555,943
6,899,062	6,732,556	6,870,737	7,031,445	7,030,105	6,065,425
5,038,407	4,880,667	4,674,843	4,659,034	4,587,243	4,388,308
9,049,588	9,057,395	9,077,644	8,279,542	7,553,411	7,444,905
6,722,164	6,402,802	5,612,090	6,265,089	5,882,686	6,382,003
8,618,726	9,069,871	8,954,933	9,278,418	9,013,971	9,112,837
15,885,569	16,164,361	15,510,703	12,839,731	12,365,608	13,586,631
423,114	396,359	391,198	273,922	371,507	216,049
2,274,237	2,457,642	2,443,078	2,131,361	2,500,218	2,017,957
11,591,797	2,197,430	3,695,125	2,485,868	3,051,123	3,794,705
141,473	135,186	129,099	122,918	123,054	118,291
79,800	86,796	93,528	100,031	105,823	112,631
66,723,937	57,581,065	57,452,978	53,467,359	52,584,749	53,239,742
(7,472,582)	(1,648,934)	849,341	1,346,466	1,303,165	316,201
319,194	37,836	94,735	0	0	0
0	0	0	0	0	0
7,770,921	0	0	0	0	0
3,771,413	4,196,595	3,521,317	3,395,888	3,474,802	4,233,403
(3,771,413)	(4,196,595)	(3,521,317)	(3,469,058)	(3,474,802)	(4,233,403)
8,090,115	37,836	94,735	(73,170)	0	0
\$617,533	(\$1,611,098)	\$944,076	\$1,273,296	\$1,303,165	\$316,201
0.40%	0.42%	0.43%	0.44%	0.47%	0.46%

Tuscarawas County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

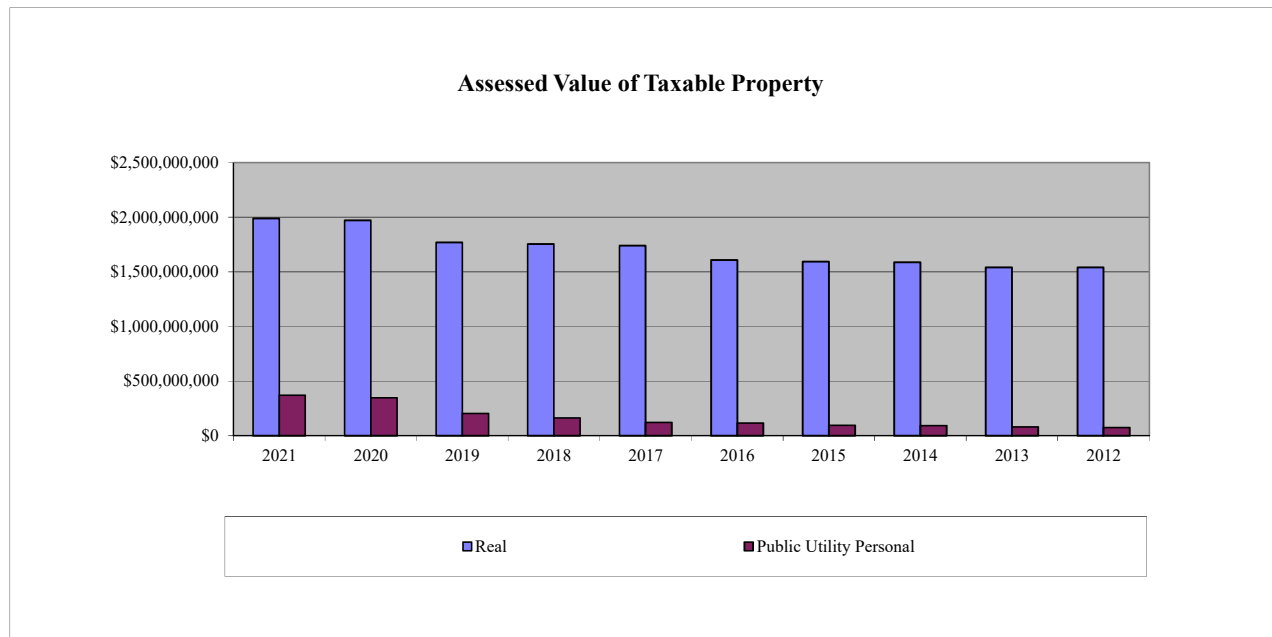
Collection Year	Real Property			Tangible Personal Property		Total	
	Assessed Value		Estimated Actual Value (1)	Public Utility		Assessed Value	Estimated Actual Value (1)
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value		
2021	\$1,632,295,460	\$356,009,720	\$5,680,871,943	\$370,526,030	\$421,052,307	\$2,358,831,210	\$6,101,924,250
2020	1,621,605,350	351,116,650	5,636,348,571	349,098,810	396,703,193	2,321,820,810	6,033,051,764
2019	1,423,632,920	344,804,020	5,052,676,971	205,454,640	233,471,182	1,973,891,580	5,286,148,153
2018	1,416,908,430	337,074,390	5,011,379,486	162,342,600	184,480,227	1,916,325,420	5,195,859,713
2017	1,410,113,600	329,647,950	4,970,747,286	123,787,450	140,667,557	1,863,549,000	5,111,414,843
2016	1,301,269,070	307,421,760	4,596,259,514	116,851,800	132,786,136	1,725,542,630	4,729,045,650
2015	1,289,480,220	304,271,930	4,553,577,571	97,395,910	110,677,170	1,691,148,060	4,664,254,741
2014	1,282,554,490	304,150,080	4,533,441,629	93,962,470	106,775,534	1,680,667,040	4,640,217,163
2013	1,246,227,740	295,843,090	4,405,916,657	82,674,500	93,948,295	1,624,745,330	4,499,864,952
2012	1,242,753,180	297,269,600	4,400,065,086	76,705,110	87,164,898	1,616,727,890	4,487,229,984

(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.

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				
Ratio	Real Property		Tangible Personal Property	Weighted Average Tax Rate (per \$1,000 of assessed value)
	Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU	
38.66 %	\$5.465723	\$7.081783	\$8.400000	\$6.170546
38.49	5.463740	7.012210	8.400000	6.139390
37.34	5.900070	6.991914	8.400000	6.351004
36.88	5.899745	6.986818	8.400000	6.302768
36.46	5.895465	6.973506	8.400000	6.252528
36.49	6.047900	7.182451	8.300000	6.402541
36.26	6.050680	7.173344	8.300000	6.382212
36.22	6.048391	7.107522	8.300000	6.365944
36.11	6.136866	7.155594	8.300000	6.432432
36.03	6.131318	7.133739	8.300000	6.418527

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

	2021	2020	2019	2018
Unvoted Millage				
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000
Voted Millage - by levy				
1981 Mental Health and Retardation				
Residential/Agricultural Real	\$0.453251	\$0.452975	\$0.513533	\$0.513488
Commercial/Industrial and Public Utility Real	0.873099	0.860655	0.857026	0.856115
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1993 Mental Health and Retardation				
Residential/Agricultural Real	0.764899	0.764435	0.866632	0.866556
Commercial/Industrial and Public Utility Real	1.281764	1.263497	1.258168	1.256830
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation				
Residential/Agricultural Real	0.990378	0.989776	1.122100	1.122001
Commercial/Industrial and Public Utility Real	1.478249	1.457182	1.451035	1.449492
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2006 Senior Citizen				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
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
2016 Senior Citizen				
Residential/Agricultural Real	0.656286	0.655888	0.743574	0.743509
Commercial/Industrial and Public Utility Real	0.768413	0.757462	0.754268	0.753465
General Business and Public Utility Personal	0.800000	0.800000	0.800000	0.800000
2011 Mental Health				
Residential/Agricultural Real	0.400909	0.400666	0.454231	0.454191
Commercial/Industrial and Public Utility Real	0.480258	0.473414	0.471417	0.470916
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Total voted millage by type of property				
Residential/Agricultural Real	\$3.265723	\$3.263740	\$3.700070	\$3.699745
Commercial/Industrial and Public Utility Real	4.881783	4.812210	4.791914	4.786818
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
Total millage by type of property (Direct rate)				
Residential/Agricultural Real	\$5.465723	\$5.463740	\$5.900070	\$5.899745
Commercial/Industrial and Public Utility Real	7.081783	7.012210	6.991914	6.986818
General Business and Public Utility Personal	8.400000	8.400000	8.400000	8.400000
Total Weighted Average Tax Rate	\$6.170546	\$6.139390	\$6.351004	\$6.302768

2017	2016	2015	2014	2013	2012
<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>
\$0.512894	\$0.552501	\$0.552900	\$0.552571	\$0.565275	\$0.564362
0.853734	0.908988	0.906799	0.893778	0.902532	0.897280
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.865553	0.932393	0.933067	0.932512	0.953951	0.952411
1.253335	1.334452	1.331239	1.312124	1.324976	1.317265
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
1.120703	1.207248	1.208120	1.207402	1.235159	1.233166
1.445461	1.539011	1.535306	1.513262	1.528086	1.519194
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.667058	0.667540	0.667143	0.682481	0.681379
0.000000	0.700000	0.700000	0.693209	0.700000	0.700000
0.000000	0.700000	0.700000	0.700000	0.700000	0.700000
0.742649	0.000000	0.000000	0.000000	0.000000	0.000000
0.751370	0.000000	0.000000	0.000000	0.000000	0.000000
0.800000	0.000000	0.000000	0.000000	0.000000	0.000000
0.453666	0.488700	0.489053	0.488763	0.500000	0.500000
0.469606	0.500000	0.500000	0.495149	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
<u>\$3.695465</u>	<u>\$3.847900</u>	<u>\$3.850680</u>	<u>\$3.848391</u>	<u>\$3.936866</u>	<u>\$3.931318</u>
4.773506	4.982451	4.973344	4.907522	4.955594	4.933739
6.200000	6.100000	6.100000	6.100000	6.100000	6.100000
<u>\$5.895465</u>	<u>\$6.047900</u>	<u>\$6.050680</u>	<u>\$6.048391</u>	<u>\$6.136866</u>	<u>\$6.131318</u>
6.973506	7.182451	7.173344	7.107522	7.155594	7.133739
8.400000	8.300000	8.300000	8.300000	8.300000	8.300000
<u>\$6.252528</u>	<u>\$6.402541</u>	<u>\$6.382212</u>	<u>\$6.365944</u>	<u>\$6.432432</u>	<u>\$6.418527</u>

(continued)

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

	2021	2020	2019	2018
Overlapping Rates by Taxing District				
In County School Districts:				
Claymont City School District				
Residential/Agricultural Real	\$25.922617	\$24.613302	\$24.885921	\$24.980200
Commercial/Industrial and Public Utility Real	25.962859	24.808219	25.017746	25.106007
General Business and Public Utility Personal	30.600000	29.500000	29.700000	29.800000
Dover City School District				
Residential/Agricultural Real	36.153014	36.526126	38.038526	38.038305
Commercial/Industrial and Public Utility Real	43.066555	43.518795	44.823259	45.088965
General Business and Public Utility Personal	59.070000	59.470000	60.870000	60.870000
Garaway Local School District				
Residential/Agricultural Real	29.512754	29.714992	26.521491	26.525399
Commercial/Industrial and Public Utility Real	31.851654	31.772900	28.430908	28.351935
General Business and Public Utility Personal	52.400000	52.600000	49.300000	49.300000
Indian Valley Local School District				
Residential/Agricultural Real	26.786269	27.084126	28.174995	28.367435
Commercial/Industrial and Public Utility Real	34.132204	34.432027	35.439647	35.466898
General Business and Public Utility Personal	39.900000	40.200000	41.200000	41.400000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	27.208827	27.808849	28.034383	28.083799
Commercial/Industrial and Public Utility Real	35.959996	36.563293	36.621243	35.847833
General Business and Public Utility Personal	50.000000	50.600000	50.800000	50.800000
New Philadelphia City School District				
Residential/Agricultural Real	32.508722	32.473841	34.018142	33.347179
Commercial/Industrial and Public Utility Real	36.712182	35.867938	37.124783	36.563542
General Business and Public Utility Personal	52.200000	52.200000	53.600000	53.400000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	29.032164	29.216684	30.379690	30.571307
Commercial/Industrial and Public Utility Real	32.164888	32.307272	33.301879	33.597514
General Business and Public Utility Personal	59.300000	59.500000	60.500000	60.700000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	33.800009	34.100009	35.300003	36.101754
Commercial/Industrial and Public Utility Real	33.840644	34.100009	35.300003	36.418900
General Business and Public Utility Personal	35.300000	35.600000	40.300000	42.600000
Out-of-County School Districts:				
Fairless Local School District				
Residential/Agricultural Real	31.974524	31.276148	31.778423	32.829224
Commercial/Industrial and Public Utility Real	32.067111	31.315137	31.813567	35.770171
General Business and Public Utility Personal	45.800000	45.100000	46.600000	48.600000
Ridgewood Local School District				
Residential/Agricultural Real	21.920447	22.000684	21.672108	23.387463
Commercial/Industrial and Public Utility Real	21.923113	22.016721	21.809881	23.386779
General Business and Public Utility Personal	33.400000	33.480000	33.150000	34.850000

2017	2016	2015	2014	2013	2012
\$25.149336	\$25.571356	\$25.886300	\$25.871362	\$26.154048	\$26.121000
25.244589	26.843455	27.088200	27.018322	28.000000	26.684300
30.000000	30.400000	30.700000	30.700000	30.900000	30.900000
38.133903	36.961104	37.161612	37.549058	37.987339	37.963100
45.169492	44.502457	44.730839	44.981866	45.473864	45.244400
60.970000	58.970000	59.170000	59.570000	59.870000	59.870000
26.627212	27.108094	27.322800	27.423582	28.126665	28.928000
28.552090	30.092676	30.297600	30.306490	31.056117	31.843600
49.400000	49.800000	50.000000	50.100000	50.600000	51.400000
28.822919	29.676521	29.982200	30.250557	30.880084	30.900100
35.534583	37.813913	38.096700	37.822976	38.182948	38.008800
41.900000	42.700000	43.000000	43.300000	43.850000	43.900000
25.439613	28.649802	29.168100	29.268118	29.683865	29.910100
36.104654	37.128768	38.197900	38.040238	38.169829	38.070600
51.200000	51.400000	51.900000	52.000000	52.400000	52.400000
34.651616	36.416963	36.713300	29.610143	29.817998	30.002600
37.771301	39.619786	39.755900	32.083010	32.710395	32.803000
54.720000	55.700000	56.000000	48.900000	49.000000	49.200000
30.568839	31.875709	32.079700	32.169989	32.748525	33.525500
33.785523	38.367259	39.242400	39.261035	40.315820	41.025700
60.700000	61.900000	62.100000	62.200000	62.600000	63.400000
36.100012	37.818879	38.552100	29.739472	30.239931	30.256700
36.325827	38.331675	38.966500	30.072034	30.271472	30.199100
42.600000	44.000000	44.600000	35.800000	35.900000	36.000000
32.932356	33.232590	35.949900	35.872649	35.753379	33.147100
35.886901	35.920806	38.448800	38.215313	37.485692	35.660100
48.700000	49.000000	50.700000	50.600000	50.300000	49.900000
20.517270	21.897988	22.173900	22.164519	22.205134	22.400400
20.509498	21.898634	22.588100	22.509085	22.214119	22.376900
31.970000	33.360000	33.590000	33.580000	33.620000	33.800000

(continued)

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

	2021	2020	2019	2018
Sandy Valley Local School District				
Residential/Agricultural Real	\$28.331323	\$27.918432	\$28.755669	\$30.425615
Commercial/Industrial and Public Utility Real	35.053377	34.038939	31.915089	36.414037
General Business and Public Utility Personal	46.400000	46.000000	46.800000	48.400000
Joint Vocational School Districts:				
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.001987	2.003150	2.249054	2.253972
Commercial/Industrial and Public Utility Real	2.466924	2.446296	2.481258	2.488398
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Coshocton County Joint Vocational School District				
Residential/Agricultural Real	2.000002	2.853332	2.854373	2.894444
Commercial/Industrial and Public Utility Real	2.153497	3.166437	3.145347	3.045123
General Business and Public Utility Personal	2.500000	3.500000	3.500000	3.500000
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	6.264388	6.259212	6.748900	6.788680
Commercial/Industrial and Public Utility Real	6.721968	6.732612	6.715688	6.767008
General Business and Public Utility Personal	7.000000	7.000000	7.000000	7.000000
New Philadelphia City				
Residential/Agricultural Real	4.700000	4.700000	4.800000	3.800000
Commercial/Industrial and Public Utility Real	4.700000	4.700000	4.800000	3.800000
General Business and Public Utility Personal	4.700000	4.700000	4.800000	3.800000
Uhrichsville City				
Residential/Agricultural Real	9.463411	9.452879	10.254336	10.252410
Commercial/Industrial and Public Utility Real	10.987805	10.989161	10.967187	11.002694
General Business and Public Utility Personal	11.750000	11.750000	11.750000	11.750000
Villages:				
Baltic Corporation				
Residential/Agricultural Real	7.679532	7.016755	7.811420	7.812802
Commercial/Industrial and Public Utility Real	10.079193	9.724925	10.115974	10.022166
General Business and Public Utility Personal	11.800000	11.800000	11.800000	11.800000
Barnhill Corporation				
Residential/Agricultural Real	4.981330	4.972110	5.520290	5.520555
Commercial/Industrial and Public Utility Real	6.496835	6.496835	6.522665	6.522665
General Business and Public Utility Personal	6.850000	6.850000	6.850000	6.850000
Bolivar Corporation				
Residential/Agricultural Real	7.836129	7.831988	8.701119	8.699743
Commercial/Industrial and Public Utility Real	8.416705	8.416705	8.422792	8.422792
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000

2017	2016	2015	2014	2013	2012
\$30.639242	\$30.969195	\$33.614406	\$33.733746	\$34.696309	\$33.062800
36.888267	37.282046	39.449486	39.718689	39.809331	36.919000
48.600000	48.900000	50.400000	50.500000	50.800000	50.500000
2.255636	2.433754	2.443500	2.446609	2.021944	2.020700
2.484905	2.585290	2.584800	2.567884	2.185360	2.175000
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.899699	2.897949	2.000000	2.000045	2.000002	2.007400
3.027399	3.005127	2.114000	2.079017	2.023767	2.005600
3.500000	3.500000	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
6.746860	3.956419	3.956300	3.956178	3.953449	3.952000
6.763400	4.879286	4.872600	4.861898	4.878246	4.857100
7.000000	6.600000	6.600000	6.600000	6.600000	6.600000
4.800000	4.800000	3.800000	3.800000	3.800000	3.800000
4.800000	4.800000	3.800000	3.800000	3.800000	3.800000
4.800000	4.800000	3.800000	3.800000	3.800000	3.800000
9.976598	11.592646	11.399000	11.394673	11.349975	11.291300
10.674525	12.403297	12.164400	12.152452	12.373163	12.361900
11.400000	12.650000	12.400000	12.400000	12.400000	12.400000
7.827954	6.257840	6.262086	6.262091	6.273109	5.203500
10.006312	8.277372	8.277372	8.277372	8.380520	7.958200
11.800000	9.900000	9.900000	9.900000	9.900000	9.900000
5.506425	5.791170	5.814700	5.801425	5.812245	5.788100
6.522665	6.021525	6.021500	6.021525	6.021525	6.021500
6.850000	6.850000	6.850000	6.850000	6.850000	6.850000
8.692456	8.927454	8.929100	8.926692	8.924246	8.921100
8.413941	8.707482	8.707500	8.707482	8.815234	8.815300
10.400000	10.400000	10.400000	10.400000	10.400000	10.400000

(continued)

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

	2021	2020	2019	2018
Dennison Corporation				
Residential/Agricultural Real	\$8.235466	\$8.232452	\$9.042758	\$11.514689
Commercial/Industrial and Public Utility Real	8.590712	8.589962	8.589950	10.873484
General Business and Public Utility Personal	9.100000	9.100000	9.100000	11.600000
Gnadenhutten Corporation				
Residential/Agricultural Real	5.407808	5.407754	5.740496	6.584873
Commercial/Industrial and Public Utility Real	7.016054	7.005986	7.018604	8.894769
General Business and Public Utility Personal	7.300000	7.300000	7.300000	9.300000
Midvale Corporation				
Residential/Agricultural Real	4.661620	4.660910	5.248500	5.244000
Commercial/Industrial and Public Utility Real	5.953250	5.953275	5.953275	5.953000
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	9.892865	9.873860	10.908850	10.908950
Commercial/Industrial and Public Utility Real	11.526910	11.529570	11.522790	11.522790
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	3.806698	3.805739	3.974686	3.974438
Commercial/Industrial and Public Utility Real	3.999164	4.000000	3.992861	3.929675
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Parral Corporation				
Residential/Agricultural Real	2.959601	2.959601	3.077598	3.077542
Commercial/Industrial and Public Utility Real	3.185459	3.200000	3.200000	3.200000
General Business and Public Utility Personal	3.200000	3.200000	3.200000	3.200000
Port Washington Corporation				
Residential/Agricultural Real	5.606456	5.596202	5.914091	5.914080
Commercial/Industrial and Public Utility Real	5.895747	5.897025	5.894634	5.894634
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	11.226548	10.992656	12.682792	12.658487
Commercial/Industrial and Public Utility Real	13.361510	13.361510	13.361510	13.361510
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
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	3.866146	3.864372	4.107935	4.107626
Commercial/Industrial and Public Utility Real	4.161279	4.153139	4.152473	4.152449
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000

2017	2016	2015	2014	2013	2012
\$11.500433	\$11.579942	\$11.579500	\$11.576742	\$8.758078	\$6.928200
10.875617	11.600000	11.406400	11.396273	9.100000	7.154500
11.600000	11.600000	11.600000	11.600000	9.100000	8.100000
6.581500	6.713547	5.213500	5.215521	5.214629	5.220700
8.895161	9.236525	7.736500	7.736525	7.800000	7.800000
9.300000	9.300000	7.800000	7.800000	7.800000	7.800000
5.243985	5.432395	5.439900	5.439925	5.440160	5.435100
5.959175	6.219505	6.219400	6.219985	6.400000	6.400000
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
10.886930	11.271700	11.242900	11.254290	11.455350	11.449000
11.442820	11.957520	11.957600	11.957520	12.200000	12.200000
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
3.972862	3.999952	2.500000	2.500000	2.500000	2.500000
3.927265	3.999994	2.500000	2.500000	2.500000	2.500000
4.000000	4.000000	2.500000	2.500000	2.500000	2.500000
3.077542	1.600000	3.049800	3.049760	3.049357	3.049300
3.200000	1.600000	3.553900	3.553865	3.606597	3.606600
3.200000	1.600000	4.100000	4.100000	4.100000	4.100000
5.914133	6.025277	6.028800	6.005852	6.031963	4.053600
5.894634	6.034777	6.034800	6.037378	6.082763	4.486300
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
12.296669	12.834602	13.064000	11.557490	11.263886	10.259900
13.128202	13.473796	13.473800	11.973796	11.973796	10.973800
14.400000	14.400000	14.400000	12.900000	12.900000	11.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
4.107240	3.226056	3.653700	3.653541	3.654075	3.651900
4.151005	3.491012	4.177700	4.174780	4.250765	4.247900
5.200000	4.200000	5.200000	5.200000	5.200000	5.200000

(continued)

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

	2021	2020	2019	2018
Sugarcreek Corporation				
Residential/Agricultural Real	\$6.570855	\$6.576523	\$6.943843	\$6.946180
Commercial/Industrial and Public Utility Real	7.499747	7.500930	7.310117	7.302912
General Business and Public Utility Personal	7.600000	7.600000	7.600000	7.600000
Tuscarawas Corporation				
Residential/Agricultural Real	6.927371	6.926243	7.547141	7.547141
Commercial/Industrial and Public Utility Real	7.286937	7.286937	7.286462	7.286462
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
Zoar Corporation				
Residential/Agricultural Real	5.787030	5.787996	6.141206	6.141206
Commercial/Industrial and Public Utility Real	6.006626	6.006626	6.006626	6.006626
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Townships:				
Auburn Township				
Residential/Agricultural Real	5.951476	5.957070	6.329906	6.330848
Commercial/Industrial and Public Utility Real	6.900000	6.694712	6.694820	6.688288
General Business and Public Utility Personal	6.900000	6.900000	6.900000	6.800000
Bucks Township				
Residential/Agricultural Real	4.846476	4.864184	4.266214	4.268312
Commercial/Industrial and Public Utility Real	5.452963	5.456061	4.594026	4.601554
General Business and Public Utility Personal	5.500000	5.500000	4.650000	4.650000
Clay Township				
Residential/Agricultural Real	3.000014	3.000857	3.009147	4.465275
Commercial/Industrial and Public Utility Real	3.298969	3.000000	3.300000	6.918359
General Business and Public Utility Personal	3.300000	3.300000	3.300000	7.050000
Dover Township				
Residential/Agricultural Real	3.772594	3.771140	3.900676	3.900976
Commercial/Industrial and Public Utility Real	4.265420	4.263748	4.260580	4.259112
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	4.159920	4.159109	4.338379	4.337408
Commercial/Industrial and Public Utility Real	6.857745	6.785444	6.750167	6.626527
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Franklin Township				
Residential/Agricultural Real	4.687326	4.685589	4.944959	4.943954
Commercial/Industrial and Public Utility Real	4.740189	4.741222	4.741119	4.752886
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
Goshen Township				
Residential/Agricultural Real	4.480580	4.477844	4.700000	4.700000
Commercial/Industrial and Public Utility Real	4.675292	4.669862	4.700000	4.700000
General Business and Public Utility Personal	4.700000	4.700000	4.700000	4.700000

2017	2016	2015	2014	2013	2012
\$6.941100	\$6.417503	\$6.423600	\$4.704875	\$4.763933	\$4.764800
7.289404	6.798232	6.797000	5.335616	6.385873	5.389700
7.600000	7.600000	7.600000	6.600000	6.600000	6.600000
7.547710	7.634391	7.634400	7.634391	7.674347	7.671900
7.286462	7.472265	7.457800	7.457788	7.700000	7.700000
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
6.141206	6.319423	6.300100	6.300162	6.319880	6.309500
6.005908	6.109645	6.109500	6.107307	6.242726	6.242700
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
6.334802	5.148976	5.587000	5.589258	5.784875	5.776600
6.707132	5.658121	6.157700	6.149004	6.137658	6.125700
6.900000	5.900000	6.400000	6.400000	6.400000	6.400000
4.271112	4.385985	4.405901	4.404992	4.492122	4.490000
4.572776	4.640347	4.650000	4.650000	4.646122	4.650000
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
4.463252	4.571078	4.561547	4.559762	4.718734	4.711500
6.739182	7.015830	7.050000	7.050000	7.028274	7.021000
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
3.901350	3.993090	3.993460	3.992394	4.029662	4.028500
4.258822	4.345820	4.345726	4.333780	4.335524	4.333400
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.335395	4.530852	4.533001	4.531719	4.605956	4.606700
6.568458	6.777832	6.777445	6.605045	6.631835	6.585800
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
4.943935	5.156679	5.158549	4.157414	4.201102	6.127400
4.827843	5.135569	5.257684	4.256463	4.266890	6.700000
5.400000	5.400000	5.400000	4.400000	4.400000	6.700000
3.949647	4.762169	4.762100	4.760111	4.800000	3.500000
3.970763	4.793427	4.800000	4.785715	4.800000	3.500000
4.100000	4.800000	4.800000	4.800000	4.800000	3.500000

(continued)

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

	2021	2020	2019	2018
Jefferson Township				
Residential/Agricultural Real	\$6.099818	\$6.099380	\$6.425906	\$5.529726
Commercial/Industrial and Public Utility Real	7.111166	7.111166	7.126277	6.172817
General Business and Public Utility Personal	7.300000	7.300000	7.300000	6.400000
Lawrence Township				
Residential/Agricultural Real	11.539650	8.551238	9.249953	9.069577
Commercial/Industrial and Public Utility Real	12.747749	9.732823	9.730815	9.663952
General Business and Public Utility Personal	13.300000	10.300000	10.300000	10.300000
Mill Township				
Residential/Agricultural Real	4.944038	3.945756	4.050900	4.049109
Commercial/Industrial and Public Utility Real	5.490340	4.490449	4.508854	4.489546
General Business and Public Utility Personal	6.050000	5.050000	5.050000	5.050000
Oxford Township				
Residential/Agricultural Real	3.834131	3.835340	3.922534	3.921681
Commercial/Industrial and Public Utility Real	3.950000	3.950000	3.950000	3.928434
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
Perry Township				
Residential/Agricultural Real	4.493162	4.497082	4.621478	4.623172
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Rush Township				
Residential/Agricultural Real	3.851458	3.847220	3.937462	3.939686
Commercial/Industrial and Public Utility Real	4.728984	4.706970	4.706970	4.651402
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Salem Township				
Residential/Agricultural Real	3.312633	3.312389	3.346508	3.346862
Commercial/Industrial and Public Utility Real	3.776345	3.776345	3.776345	3.764917
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Sandy Township				
Residential/Agricultural Real	6.033028	6.034996	6.338244	6.339656
Commercial/Industrial and Public Utility Real	6.368096	6.368096	6.368052	6.353524
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
Sugarcreek Township				
Residential/Agricultural Real	5.734397	5.379274	5.636718	5.639518
Commercial/Industrial and Public Utility Real	5.892266	5.775454	5.624255	5.623633
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Union Township				
Residential/Agricultural Real	4.150625	4.145754	4.217376	4.217770
Commercial/Industrial and Public Utility Real	4.357722	4.361473	4.297660	4.296521
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000

2017	2016	2015	2014	2013	2012
\$6.418024	\$6.654927	\$6.660340	\$6.658317	\$5.979407	\$8.082200
7.016554	7.300000	7.300000	7.300000	6.400000	9.158900
7.300000	7.300000	7.300000	7.300000	7.300000	9.820000
9.056963	9.587318	9.589163	9.585790	9.657595	9.655900
9.657548	9.950062	9.950403	9.921917	9.972517	9.963500
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.046925	4.129498	4.131100	4.129514	4.165600	4.160700
4.472606	5.043913	5.043560	5.034057	4.577900	4.557100
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000
3.911171	3.298933	3.298897	3.299306	3.310408	3.310200
3.896825	3.679227	3.672712	3.594846	2.951836	3.529600
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
4.616670	4.799110	5.638766	3.640464	3.800000	5.029400
4.800000	4.798408	5.800000	3.800000	3.800000	5.800000
4.800000	4.800000	5.800000	3.800000	3.800000	5.800000
3.936998	4.065478	4.067756	4.068098	4.235308	4.232800
4.650118	4.797976	4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.343292	3.376888	3.378042	3.372833	3.417011	3.415400
3.754502	3.800000	3.800000	3.800000	3.800000	3.780100
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.328748	6.560524	6.552632	6.546464	6.800000	6.800000
6.318596	6.795024	6.800000	6.800000	6.800000	6.800000
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.640293	5.881883	5.822600	5.765933	5.891513	5.887400
5.622170	5.890765	5.845900	5.803844	5.813095	5.811800
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.216264	4.378932	4.382983	4.336211	4.434272	4.429900
4.289855	4.500000	4.500000	4.493761	4.500000	4.500000
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000

(continued)

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

	2021	2020	2019	2018
Warren Township				
Residential/Agricultural Real	\$3.733043	\$3.733022	\$3.825423	\$3.824916
Commercial/Industrial and Public Utility Real	3.900000	3.900000	3.900000	3.900000
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
Warwick Township				
Residential/Agricultural Real	8.716924	7.642938	5.240100	5.144176
Commercial/Industrial and Public Utility Real	9.295865	8.295570	5.300000	5.300000
General Business and Public Utility Personal	9.300000	8.300000	5.300000	5.300000
Washington Township				
Residential/Agricultural Real	4.247230	4.247656	4.292970	4.294406
Commercial/Industrial and Public Utility Real	4.504200	4.507466	4.507466	4.476300
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne Township				
Residential/Agricultural Real	8.945570	8.947690	9.755395	6.435266
Commercial/Industrial and Public Utility Real	9.741832	9.743051	9.825925	7.019499
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
York Township				
Residential/Agricultural Real	5.357348	5.357351	5.637143	5.634167
Commercial/Industrial and Public Utility Real	5.537372	5.529179	5.517542	5.427914
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Other Units:				
Arrowhead Joint Fire District				
Residential/Agricultural Real	3.664300	3.671032	3.993772	4.000000
Commercial/Industrial and Public Utility Real	3.999744	3.998272	4.000000	4.000000
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Delaware Valley Joint Fire District				
Residential/Agricultural Real	2.042672	2.040960	2.179732	2.180875
Commercial/Industrial and Public Utility Real	2.433880	2.434237	2.433540	2.420210
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Dover Public Library				
Residential/Agricultural Real	0.810637	0.809386	0.930219	0.930292
Commercial/Industrial and Public Utility Real	0.934629	0.936745	0.932885	0.943625
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
General Health District				
Residential/Agricultural Real	0.702476	0.702299	0.792996	0.792902
Commercial/Industrial and Public Utility Real	0.935247	0.932889	0.931015	0.930761
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Gnadenhutten Public Library				
Residential/Agricultural Real	0.873342	0.874671	0.936163	0.937373
Commercial/Industrial and Public Utility Real	0.973352	0.973262	0.973607	0.955025
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2017	2016	2015	2014	2013	2012
\$3.322009	\$3.361817	\$3.362000	\$3.360746	\$3.393025	\$3.583500
3.358790	3.392651	3.400000	3.394840	3.392596	3.600000
3.400000	3.400000	3.400000	3.400000	3.400000	3.600000
5.133854	5.250741	5.155900	5.151229	5.262050	5.257000
5.107065	5.300000	5.300000	5.300000	5.300000	5.300000
5.300000	5.300000	5.300000	5.300000	5.300000	5.300000
4.292728	4.430864	4.430146	4.437060	4.663392	4.659900
4.444824	4.800000	4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
6.120880	5.845495	5.858781	5.864505	6.045129	6.027900
7.060432	6.963574	6.961661	6.926816	6.689713	6.673100
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.628524	5.720309	5.721728	5.722520	5.900000	5.900000
5.385086	5.900000	5.900000	5.900000	5.900000	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.169360	2.286937	2.290900	2.272230	2.412355	2.405000
2.407930	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.930025	1.000000	1.000000	1.000000	1.000000	1.000000
0.942842	1.000000	0.997423	0.991295	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.791916	0.853537	0.854364	0.853780	0.878611	0.877100
0.929057	0.999706	1.000000	0.998473	1.000000	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.935969	1.000000	0.000000	0.000000	0.000000	0.000000
0.932351	0.999102	0.000000	0.000000	0.000000	0.000000
1.000000	1.000000	0.000000	0.000000	0.000000	0.000000

(continued)

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

	2021	2020	2019	2018
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	\$0.406426	\$0.407173	\$0.442969	\$0.443660
Commercial/Industrial and Public Utility Real	0.488265	0.488085	0.488295	0.478903
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.444720	0.445271	0.499963	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.499050	0.498956	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.534120	1.530852	1.677902	1.676782
Commercial/Industrial and Public Utility Real	2.372277	2.372632	2.371862	2.353535
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Newcomerstown Public Library				
Residential/Agricultural Real	2.107407	2.107587	2.352132	2.350125
Commercial/Industrial and Public Utility Real	2.498137	2.499452	2.484315	2.380650
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Tri-County Ambulance District				
Residential/Agricultural Real	1.415733	1.353595	1.477729	1.477904
Commercial/Industrial and Public Utility Real	1.499212	1.498332	1.495727	1.477090
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tri-Division Ambulance District				
Residential/Agricultural Real	4.385453	4.396106	4.503721	4.880167
Commercial/Industrial and Public Utility Real	4.627561	4.627610	4.598824	5.211280
General Business and Public Utility Personal	5.500000	5.500000	5.500000	5.500000
Tuscarawas County Public Library				
Residential/Agricultural Real	1.208307	1.207864	1.372305	1.372127
Commercial/Industrial and Public Utility Real	1.465474	1.428648	1.421740	1.418136
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Union Cemetery				
Residential/Agricultural Real	1.305230	1.304434	1.465511	1.464776
Commercial/Industrial and Public Utility Real	1.865662	1.865869	1.867088	1.867622
General Business and Public Utility Personal	2.480000	2.480000	2.480000	2.480000

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

2017	2016	2015	2014	2013	2012
\$0.443200	\$0.464450	\$0.463400	\$0.463368	\$0.480732	\$0.480700
0.467873	0.497824	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.228472	0.246816	0.246900	0.246742	0.249180	0.248700
0.312489	0.325886	0.325900	0.324696	0.327301	0.325200
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.673897	1.794350	1.793900	1.793467	1.885765	1.882100
2.325105	2.493357	2.500000	2.495657	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.339620	2.431095	2.431440	2.432795	2.500000	2.500000
2.371995	2.496002	2.494212	2.464930	2.434180	2.422300
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.376734	1.446518	1.163600	1.162308	1.228755	0.745800
1.424580	1.500000	1.396300	1.389623	1.381574	1.141800
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
3.436696	3.498908	3.890900	3.891736	4.000000	4.000000
3.689864	3.870516	3.938000	3.928596	3.858880	3.603600
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
1.370654	1.484536	1.486200	0.485773	0.500000	0.500000
1.414114	1.500000	1.500000	0.491794	0.500000	0.500000
1.500000	1.500000	1.500000	0.500000	0.500000	0.500000
1.080397	0.627107	0.627400	0.626655	0.627326	0.626100
1.600614	1.304885	1.300300	1.297644	1.259420	1.256800
2.480000	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)
2021	\$14,594,234	\$13,582,366	93.07%	\$276,276	\$13,858,642	94.96%
2020	14,265,924	13,371,791	93.73	266,494	13,638,285	95.60
2019	12,524,713	12,290,033	98.13	277,902	12,567,935	100.35
2018	12,095,612	11,839,711	97.88	278,168	12,117,879	100.18
2017	11,658,702	11,410,603	97.87	340,171	11,750,774	100.79
2016	11,063,990	10,785,311	97.48	305,882	11,091,193	100.25
2015	10,792,995	10,547,801	97.73	326,253	10,874,054	100.75
2014	10,699,004	10,420,419	97.40	376,447	10,796,866	100.91
2013	10,451,080	10,164,611	97.26	299,731	10,464,342	100.13
2012	10,376,520	10,144,710	97.77	320,164	10,464,874	100.85

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
 2021 and 2012

Name of Taxpayer	2021	
	Assessed Value	Percent of Real Property Assessed Value
Muskingum Watershed Conservancy District	\$12,462,800	0.63 %
New Towne Mall, LLC	8,814,310	0.44
The Belden Brick Company	8,512,040	0.43
Park Village Assisted Living, LLC	6,718,190	0.34
Holmes Limestone Company	4,696,520	0.24
VAD Heritage, LLC	3,425,440	0.17
CBSA, LTD	3,077,400	0.15
The Inn at Northwood Village, LTD	2,726,240	0.14
Wal-Mart Real Estate Business Trust	2,306,730	0.12
Dixon Real Estate Holdings, LLC	2,288,870	0.11
Totals	\$55,028,540	2.77 %
Total Real Property Assessed Valuation	\$1,988,305,180	

Name of Taxpayer	2012	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$15,953,990	1.04 %
Muskingum Watershed Conservancy District	10,517,980	0.68
The Belden Brick Company	8,301,350	0.53
Artex Oil Company	3,446,420	0.22
RHDK Investments, LLC	2,991,200	0.19
The Union Hospital Association	2,506,970	0.17
The Dutch Corporation	2,287,950	0.16
Holmes Limestone Company	2,267,650	0.15
Park Village Assisted Living, LLC	2,228,190	0.14
Wal-Mart Real Estate Business Trust	2,197,750	0.14
Totals	\$52,699,450	3.42 %
Total Real Property Assessed Valuation	\$1,540,022,780	

The amounts presented represent the assessed values upon which 2021 and 2012 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Public Utilities Tangible Personal Property Taxpayers
 2021 and 2012

Name of Taxpayer	2021	
	Assessed Value	Percent of Public Utility Assessed Value
Rover Pipeline, LLC	\$157,767,200	42.58 %
Ohio Power Company	80,302,050	21.67
AEP Ohio Transmission Company, Incorporated	42,302,310	11.42
Dominion Energy Transmission, Incorporated	33,286,310	8.98
East Ohio Gas Company DBA Dominion East Ohio	31,657,580	8.54
Tennessee Gas Pipeline Company	12,298,090	3.32
Columbia Gas of Ohio, Incorporated	2,990,820	0.81
Frontier Power Company	1,952,460	0.53
Guernsey-Muskingum Electric Cooperative, Incorporated	1,615,100	0.44
Ohio Edison Company	1,259,230	0.33
Total	\$365,431,150	98.62 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$370,526,030	

Name of Taxpayer	2012	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$42,068,950	54.85 %
East Ohio Gas Company DBA Dominion East Ohio	14,678,340	19.14
Dominion Transmission, Incorporated	8,267,420	10.78
Tennessee Gas Pipeline Company	4,506,150	5.86
Frontier Power Company	1,487,990	1.94
Guernsey-Muskingum Electric Cooperative, Incorporated	1,286,800	1.68
Ohio Edison Company	951,780	1.24
Carroll Electric Cooperative, Incorporated	947,390	1.23
Columbia Gas of Ohio, Incorporated	804,750	1.05
Piedmont Gas Company	419,810	0.55
Total	\$75,419,380	98.32 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$76,705,110	

The amounts presented represent the assessed values upon which 2021 and 2012 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

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Tuscarawas County, Ohio
Taxable Sales by Type (1)
Last Ten Years

	2021	2020	2019	2018 (2)
Sales Tax Payments	\$4,082,176	\$5,135,369	\$5,240,046	\$3,372,365
Direct Pay Tax Return Payments	40,596	65,429	111,721	63,169
Seller's Use Tax Return Payments	2,600,715	3,457,737	2,747,200	1,709,141
Consumer's Use Tax Return Payments	429,177	539,878	581,933	370,832
Motor Vehicle Tax Payments	2,679,565	3,154,324	3,312,075	2,101,199
Watercraft and Outboard Motors	49,750	68,504	50,034	31,647
Department of Liquor Control	66,882	91,147	74,280	47,845
Sales/Use Tax Voluntary Payments	2,749	1,956	20,615	10,571
Sales/Use Tax Assessment Payments	110,713	45,094	194,124	72,790
Managed Audit Sales/Use Tax Payments	118,505	23,577	62,983	14,241
Sales Tax on Motor Vehicle Fuel Refunds	3,322	14,763	17,899	1,281
Certified Assessment Payments	85,459	47,574	73,294	56,771
Statewide Master Numbers	4,791,470	6,834,931	6,757,881	4,349,130
Streamlined Sales Tax Payments	371,634	355,266	155,431	23,860
Non-Resident Motor Vehicle Tax Payments	17,496	14,803	7,830	8,757
Transient Sales	677,082	997,244	1,074,220	858,239
Use Tax Amnesty Payments	0	2	15	1,626
Administrative Rotary Fund Fee	(160,995)	(207,671)	(204,451)	(130,574)
Sales/Use Tax Refunds Approved	(27,776)	(80,448)	(36,437)	(36,108)
Total	\$15,938,520	\$20,559,479	\$20,240,693	\$12,926,782
Sales Tax Rate	1.00%	1.00%	1.50%	1.50%
1.00% Sales Tax for General Purposes	15,849,511	13,725,672	13,587,103	12,881,142
0.50% Sales Tax for 911 Emergency System	89,009	6,833,807	6,653,590	45,640
Total	\$15,938,520	\$20,559,479	\$20,240,693	\$12,926,782

(1) Cash basis

(2) The sales tax rate increased to 1.50% effective October 1, 2018, through September 30, 2020.

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

2017	2016	2015	2014	2013	2012
\$3,318,449	\$3,217,080	\$3,255,865	\$3,713,859	\$3,655,118	\$3,395,484
594,759	722,978	718,317	578,281	543,395	509,217
1,636,959	1,356,781	1,321,476	1,153,257	1,016,439	869,999
367,817	578,245	399,624	352,018	328,701	296,416
2,058,333	1,921,558	1,981,260	1,885,085	1,733,129	1,731,069
26,504	26,157	22,823	22,597	20,421	17,028
45,960	44,034	39,352	36,519	34,233	30,737
7,640	26,463	(21,414)	34,781	9,143	12,518
91,497	100,017	34,599	74,469	58,262	64,488
12,907	27,358	30,413	5,533	0	0
1,173	1,771	8,919	1,983	1,585	1,459
54,400	76,086	101,669	(2,045)	0	0
4,311,576	4,205,185	4,245,910	4,188,735	4,052,698	3,784,485
31,425	18,734	18,519	5,294	7,714	6,650
5,902	5,662	11,586	4,143	4,194	2,488
889,505	836,393	921,624	444,936	0	0
3	333	1,075	2,529	14,057	19,147
(134,434)	(131,592)	(130,827)	0	(114,536)	(107,117)
(11,370)	(5,672)	(8,923)	0	(25,476)	(29,444)
<u>\$13,309,005</u>	<u>\$13,027,571</u>	<u>\$12,951,867</u>	<u>\$12,501,974</u>	<u>\$11,339,077</u>	<u>\$10,604,624</u>
<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>
13,309,005	13,027,571	12,951,867	12,501,974	11,339,077	10,604,624
0	0	0	0	0	0
<u>\$13,309,005</u>	<u>\$13,027,571</u>	<u>\$12,951,867</u>	<u>\$12,501,974</u>	<u>\$11,339,077</u>	<u>\$10,604,624</u>

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

Year	Population	Estimated Actual Value of Taxable Property	Gross Bonded Debt			Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
			Governmental	Business-Type	Total		
2021	91,776	\$6,101,924,250	\$503,041	\$159,500	\$662,541	0.01 %	\$7
2020	91,987	6,033,051,764	613,251	196,100	809,351	0.01	9
2019	91,987	5,286,148,153	717,865	231,600	949,465	0.02	10
2018	92,176	5,195,859,713	817,167	265,900	1,083,067	0.02	12
2017	92,297	5,111,414,843	911,427	299,100	1,210,527	0.02	13
2016	92,420	4,729,045,650	1,000,900	331,200	1,332,100	0.03	14
2015	92,702	4,664,254,741	1,085,829	362,300	1,448,129	0.03	16
2014	92,637	4,640,217,163	1,166,445	421,400	1,587,845	0.03	17
2013	92,683	4,499,864,952	1,242,968	449,500	1,692,468	0.04	18
2012	92,452	4,487,229,984	1,315,605	476,700	1,792,305	0.04	19

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
2021	\$503,041	\$0	\$0	\$0	\$159,500	\$1,906,551	\$8,281,833	\$185,505
2020	613,251	0	0	5,545,600	196,100	2,080,539	2,877,672	236,311
2019	717,865	0	0	5,638,100	231,600	2,059,287	2,750,735	228,842
2018	817,167	456,000	7,770,921	5,727,100	265,900	1,888,174	2,950,558	263,861
2017	911,427	510,000	7,770,921	5,812,800	299,100	2,061,581	2,463,716	297,994
2016	1,000,900	562,000	0	5,895,400	331,200	2,239,498	2,489,719	215,000
2015	1,085,829	612,000	257	5,477,899	362,300	2,273,489	2,630,044	226,000
2014	1,166,445	659,000	1,740	5,427,208	421,400	2,435,022	2,668,854	236,000
2013	1,242,968	704,000	3,135	5,159,078	449,500	2,472,336	2,713,968	246,000
2012	1,315,605	747,000	10,552	4,996,931	476,700	1,710,127	2,633,835	255,000

Source: Tuscarawas County Auditor

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

Total Debt	Percentage of Personal Income	Per Capita
\$11,036,430	0.2509 %	\$120.25
11,549,473	0.2778	125.56
11,626,429	0.2909	126.39
20,139,681	0.5315	218.49
20,127,539	0.5408	218.07
12,733,717	0.3422	137.78
12,667,818	0.3437	136.65
13,015,669	0.3651	140.50
12,990,985	0.3860	140.17
12,145,750	0.3706	131.37

Tuscarawas County, Ohio
Legal Debt Margin
Last Ten Years

	2021	2020	2019	2018
Tax Valuation	\$2,358,831,210	\$2,321,820,810	\$1,973,891,580	\$1,916,325,420
Debt Limit (1)	57,470,780	56,545,520	47,847,290	46,408,136
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	503,041	613,251	717,865	817,167
Bond Anticipation Note	0	0	0	456,000
Amount of Debt Subject to Limit	503,041	613,251	717,865	1,273,167
Legal Debt Margin	\$56,967,739	\$55,932,269	\$47,129,425	\$45,134,969
Legal Debt Margin as a Percentage of the Debt Limit	99.12%	98.92%	98.50%	97.26%
Unvoted Debt Limit (2)	\$23,588,312	\$23,218,208	\$19,738,916	\$19,163,254
Amount of Debt Subject to Limit	503,041	613,251	717,865	1,273,167
Unvoted Legal Debt Margin	\$23,085,271	\$22,604,957	\$19,021,051	\$17,890,087
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	97.87%	97.36%	96.36%	93.36%

(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

2017	2016	2015	2014	2013	2012
\$1,863,549,000	\$1,725,542,630	\$1,691,148,060	\$1,680,667,040	\$1,624,745,330	\$1,616,727,890
45,088,725	41,638,566	40,778,702	40,516,676	39,118,633	38,918,197
911,427	1,000,900	1,085,829	1,166,445	1,242,968	1,315,605
510,000	562,000	612,000	659,000	704,000	747,000
1,421,427	1,562,900	1,697,829	1,825,445	1,946,968	2,062,605
\$43,667,298	\$40,075,666	\$39,080,873	\$38,691,231	\$37,171,665	\$36,855,592
96.85%	96.25%	95.84%	95.49%	95.02%	94.70%
\$18,635,490	\$17,255,426	\$16,911,481	\$16,806,670	\$16,247,453	\$16,167,279
1,421,427	1,562,900	1,697,829	1,825,445	1,946,968	2,062,605
\$17,214,063	\$15,692,526	\$15,213,652	\$14,981,225	\$14,300,485	\$14,104,674
92.37%	90.94%	89.96%	89.14%	88.02%	87.24%

Tuscarawas County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2021

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Tuscarawas County			
General Obligation Bonds	\$503,041	100.00 %	\$503,041
Overlapping			
Claymont City School District	6,958,000	100.00	6,958,000
Coshocton County Career Center	110,080	2.43	2,675
Dover City School District	22,505,000	100.00	22,505,000
Fairless Local School District	39,997,156	1.32	527,962
Indian Valley Local School District	11,695,000	100.00	11,695,000
New Philadelphia City School District	290,000	100.00	290,000
Newcomerstown Exempted Village School District	150,000	44.34	66,510
Ridgewood Local School District	2,256,296	2.36	53,249
Sandy Valley Local School District	8,245,187	29.72	2,450,470
Strasburg-Franklin Local School District	3,690,000	100.00	3,690,000
Tuscarawas Valley Local School District	27,893,567	44.95	12,538,158
City of Dover	1,939,581	100.00	1,939,581
City of New Philadelphia	4,175,000	100.00	4,175,000
City of Uhrichsville	2,867,328	100.00	2,867,328
Village of Baltic	994,741	40.28	400,682
Village of Bolivar	4,068	100.00	4,068
Village of Dennison	305,509	100.00	305,509
Village of Gnadenhutten	994,756	100.00	994,756
Village of Midvale	473,976	100.00	473,976
Village of Mineral City	335,174	100.00	335,174
Village of Newcomerstown	1,664,386	100.00	1,664,386
Village of Roswell	49,099	100.00	49,099
Village of Strasburg	90,639	100.00	90,639
Village of Sugarcreek	1,047,060	100.00	1,047,060
Village of Tuscarawas	553,756	100.00	553,756
Auburn Township	14,790	100.00	14,790
Bucks Township	125,769	100.00	125,769
Clay Township	34,300	100.00	34,300
Oxford Township	35,461	100.00	35,461
Rush Township	35,000	100.00	35,000
Warwick Township	66,900	100.00	66,900
Tri-County Ambulance District	251,535	100.00	251,535
Dover Public Library	170,978	100.00	170,978
Tuscarawas County Public Library	2,194,759	100.00	2,194,759
<i>Total Overlapping</i>	<u>142,214,851</u>		<u>78,607,530</u>
<i>Totals</i>	<u><u>\$142,717,892</u></u>		<u><u>\$79,110,571</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Pledged Revenue Coverage
Sewer
Last Ten Years

Year	Sewer Operating Revenues (1)	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2021	\$2,314,377	\$1,048,705	\$1,265,672	\$362,434	\$74,273	2.90
2020	2,232,233	1,691,554	540,679	293,651	122,616	1.30
2019	2,385,437	2,007,412	378,025	352,044	130,054	0.78
2018	2,275,284	2,188,571	86,713	309,619	111,624	0.21
2017	2,491,620	1,834,655	656,965	304,948	113,482	1.57
2016	2,192,683	1,668,739	523,944	296,015	118,371	1.26
2015	2,331,415	1,530,854	800,561	322,677	128,822	1.77
2014	2,098,783	1,502,746	596,037	288,723	86,856	1.59
2013	1,868,070	1,313,014	555,056	286,287	93,017	1.46
2012	1,557,720	1,133,937	423,783	262,215	101,536	1.17

(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	
2021	\$1,484,326	\$704,380	\$779,946	\$206,619	\$63,542	2.89
2020	1,432,983	908,521	524,462	181,117	188,824	1.42
2019	1,546,507	997,416	549,091	183,306	187,276	1.48
2018	1,412,450	822,927	589,523	184,362	189,941	1.57
2017	1,464,627	851,494	613,133	185,445	193,901	1.62
2016	1,424,766	748,413	676,353	187,610	183,856	1.82
2015	1,434,459	1,023,449	411,010	180,898	193,837	1.10
2014	1,356,892	775,014	581,878	124,927	20,928	3.99
2013	1,072,310	1,077,757	(5,447)	102,514	15,241	(0.05)
2012	1,637,544	985,417	652,127	91,883	12,286	6.26

(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 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)
2021	91,776	\$4,399,433	\$47,937	4.60 %
2020	91,987	4,157,738	45,199	7.60
2019	91,987	3,996,522	43,447	4.20
2018	92,176	3,789,544	41,112	4.80
2017	92,297	3,721,605	40,322	4.70
2016	92,420	3,721,605	40,268	5.20
2015	92,702	3,686,010	39,762	5.40
2014	92,637	3,565,199	38,486	4.80
2013	92,683	3,365,769	36,315	6.20
2012	92,452	3,277,618	35,452	6.30

- Sources:**
- (1) Tuscarawas County Auditor
 - (2) U.S. Department of Commerce - Bureau of Economic Analysis; November 2021 is the latest information available.
 - (3) Ohio Department of Job and Family Services - Office of Workforce Development

Tuscarawas County, Ohio

Principal Employers

2021 and 2012

<u>Employer</u>	<u>Nature of Business</u>
Cleveland Clinic Union Hospital	Health Care
Meteor Sealing Systems, LLC	Automotive Sealing
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.
ProVia Payroll, LLC	Window and Door Manufacturing
Novelis, Inc. (Aleris International)	Sheet Aluminum
Zimmer Patient Care Division	Orthopedic, Prosthetic, and Surgical Appliances/Supplies
Wal-Mart Stores, Incorporated	Distribution
Hennis Care Centre	Health Care
Gradall Company	Manufacturer
Country Club Retirement	Health Care
Marlite	Manufacturing
The Belden Brick Company	Face and Acid Proof Brick
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.
Copley Ohio Newspapers	Newspaper Publishing
Zhongding USA, Incorporated	Rubber Product Manufacturing
Dover Chemical Corporation	Chemical Producer
Imco Recycling of Ohio, LLC	Aluminum Refining and Smelting
Total	
Total Employment within the County	

Sources: Tuscarawas County, City of Dover, City of New Philadelphia and the Ohio Department of Job and Family Services

2021			2012		
Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
1,188	1	2.53 %	846	1	1.96 %
507	2	1.08			
433	3	0.92	250	4	0.58
405	4	0.86			
393	5	0.84			
361	6	0.77			
350	7	0.75			
311	8	0.66			
300	9	0.64	155	10	0.36
243	10	0.52			
			250	4	0.58
			394	2	0.91
			288	3	0.67
			245	6	0.57
			245	6	0.57
			200	8	0.46
			164	9	0.37
<u>4,491</u>		<u>9.57 %</u>	<u>3,037</u>		<u>7.03 %</u>
<u>46,942</u>			<u>43,200</u>		

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

	2021	2020	2019	2018
General Government				
Legislative and Executive				
Commissioners	7.00	7.00	7.00	7.00
Auditor	18.00	18.00	19.00	20.00
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	14.50	15.50	15.00	13.00
Board of Elections	27.00	11.50	6.00	12.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	6.00	6.00	7.00	7.00
Data Processing	5.00	5.00	5.00	5.00
Certificate of Title Administration	7.00	8.00	6.25	6.25
Judicial				
Common Pleas Court	15.00	15.00	15.50	15.50
Probate Court	5.00	4.00	4.00	4.00
Juvenile Court	16.50	19.00	18.00	17.00
Municipal Court	7.00	7.00	7.00	7.00
County Court	12.50	11.00	14.00	14.00
Clerk of Courts	8.00	7.00	8.00	8.50
Law Library	1.50	1.50	1.50	2.00
Public Safety				
Sheriff	46.00	42.00	42.50	39.00
Jail Operations	53.00	47.00	41.50	41.50
Probation/Community Corrections	12.00	12.00	11.00	9.00
911 Dispatch Center	21.00	19.00	21.00	18.00
Litter Enforcement - Solid Waste Grant	1.50	1.00	1.50	1.00
Homeland Security and Emergency Management	3.00	3.00	3.00	3.00
Coroner	3.00	2.00	2.00	2.00
Public Works				
Engineer	27.50	26.50	26.50	24.50
Map Office	1.00	1.00	1.00	0.00
Sewer District	10.00	11.00	10.50	10.50
Water District	6.00	6.00	6.50	6.50
Health				
Developmental Disabilities Board	56.50	59.50	59.50	59.50
Dog and Kennel	4.50	4.00	4.00	4.00
Human Services				
Income Maintenance	46.00	49.00	50.00	50.00
Children's Services	37.00	35.00	35.00	34.00
Shared Employees	15.00	15.00	15.00	15.00
Veteran Services	9.50	9.00	9.00	9.00
Child Support Enforcement	24.00	25.00	26.00	26.50
Conservation and Recreation				
Parks	3.00	1.50	1.00	0.00
Community and Economic Development	2.00	2.00	2.00	2.00
Total	540.50	515.00	510.75	502.25

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

2017	2016	2015	2014	2013	2012
7.00	7.00	7.00	6.00	6.00	6.00
17.00	17.00	17.00	25.00	17.50	17.50
5.00	5.00	5.00	5.00	5.00	5.00
12.00	14.00	13.00	13.00	13.00	13.00
14.00	10.00	13.00	13.00	12.50	13.25
4.00	4.00	4.00	4.00	4.00	4.00
7.00	7.00	7.00	7.00	7.00	7.00
5.00	5.00	4.00	5.00	4.00	4.00
6.25	7.00	7.00	10.00	8.75	8.75
14.75	15.00	15.00	16.00	15.25	14.75
4.00	5.00	5.00	6.00	4.00	4.00
17.00	15.00	13.00	17.00	17.50	17.50
7.00	7.00	7.00	7.00	11.50	12.00
12.00	14.00	14.00	15.00	15.50	14.50
8.50	11.00	10.00	11.00	9.00	10.00
1.50	2.00	2.00	2.00	2.00	2.00
36.50	39.00	43.00	40.00	45.25	43.50
43.50	42.00	40.00	41.00	42.00	39.50
9.50	11.00	9.00	8.00	8.00	8.00
19.00	21.00	21.00	20.00	20.00	22.00
1.00	1.50	1.50	1.50	1.50	1.50
3.00	3.00	4.00	3.00	4.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
25.00	27.00	30.00	30.00	31.50	31.50
0.00	0.00	0.00	0.00	0.00	0.00
10.50	12.00	11.00	10.00	10.50	10.00
6.25	6.00	7.00	7.00	9.25	9.50
59.00	62.00	126.00	125.00	115.50	128.50
4.00	4.00	4.00	5.00	3.50	4.50
50.00	50.00	50.00	43.00	41.00	41.00
35.00	34.00	34.00	33.00	30.00	27.00
10.00	15.00	15.00	15.00	15.00	15.00
9.50	10.00	10.00	10.00	10.00	11.00
26.00	28.00	28.00	29.00	28.00	29.50
0.00	0.00	0.00	0.00	0.00	0.00
2.00	2.00	2.00	2.00	2.00	3.00
<u>493.75</u>	<u>514.50</u>	<u>580.50</u>	<u>586.50</u>	<u>571.50</u>	<u>583.25</u>

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

	2021	2020	2019	2018
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	1,196	917	1,104	1,076
Number of meetings	84	79	93	92
Auditor				
Number of non-exempt conveyances	2,291	2,118	1,944	2,046
Number of exempt conveyances	2,153	1,783	2,181	2,044
Number of real estate transfers	4,444	3,901	4,125	4,090
Number of non-payroll checks issued	19,545	20,062	23,000	23,186
Number of payroll checks issued	344	500	436	1,778
Number of payroll direct deposits	16,379	15,671	15,895	14,633
Number of licensed dogs	15,127	15,380	15,455	15,670
Number of weights and measures tests conducted	1,798	1,855	1,856	1,519
Number of pre-approved deeds	8,220	6,640	7,673	6,897
Number of recipients receiving homestead exemption (HE-1)	6,744	7,011	7,224	6,810
Number of properties receiving owner-occupancy credit (Real and Manufactured Homes)	23,556	23,856	24,258	24,206
Number of parcels qualified to be on CAUV	8,032	7,977	7,968	8,043
Number of acres qualified to be on CAUV	234,905	234,761	235,881	242,232
Number of parcels exempt from taxes	3,028	3,010	3,010	4,639
Total value of exempt parcels	\$208,541,860	\$200,552,920	\$189,658,440	\$186,926,690
Treasurer				
Number of parcels billed	59,365	58,675	60,807	60,118
Return on portfolio (cash basis)	\$190,711	\$579,755	\$1,369,070	\$899,392
Prosecuting Attorney				
Number of cases - criminal	378	470	524	477
Number of cases - civil stalking	136	133	112	100
Number of cases - domestic violence	107	100	99	103
Board of Elections				
Number of precincts	81	81	81	81
Number of registered voters	59,639	60,111	54,702	59,228
Number of voters last general election	11,209	44,580	13,896	33,131
Percentage of registered voters that voted	18.79%	74.00%	25.40%	55.94%
Recorder				
Number of deeds recorded	4,483	3,187	3,650	3,570
Number of mortgages recorded	4,337	4,264	3,210	3,123
Data Processing				
Number of users served	346	338	370	364
Risk Management				
Number of claims	5	5	5	5
Judicial				
Common Pleas Court - General Division				
Number of civil cases filed	661	592	806	954
Number of criminal cases filed	396	477	544	493
Number of D.R. filings including post-decree	632	586	880	804
Juvenile Court				
Number of delinquencies filed	208	192	259	291
Number of traffic cases	281	259	354	428
Number of neglect/abuse cases	45	49	30	28
Number of unruly cases	102	70	74	55
Number of contributing cases	26	16	13	22
Number of parentage cases	209	241	317	324
Number of tobacco cases	0	1	8	2
Number of juvenile protection orders	1	0	0	1

2017	2016	2015	2014	2013	2012
1,039	1,219	1,176	1,220	1,178	1,166
97	101	96	100	99	98
1,960	1,966	1,872	1,791	1,836	1,699
1,820	1,914	1,847	1,724	1,852	1,662
3,780	3,880	3,719	3,515	3,688	3,361
23,862	24,588	23,849	22,038	22,504	22,714
2,417	2,935	3,457	4,911	4,862	5,678
14,024	14,446	14,196	14,011	13,023	12,750
15,744	14,757	15,182	15,865	16,615	16,900
2,138	1,571	1,572	1,646	1,605	N/A
6,867	6,658	6,668	6,292	5,891	5,866
6,958	7,135	7,356	7,565	7,705	7,531
24,110	24,113	24,119	24,128	24,126	24,124
7,976	7,986	7,947	7,971	7,929	7,878
241,111	240,502	239,153	239,842	239,340	238,167
4,532	4,486	4,463	4,413	4,412	4,383
\$185,929,180	\$183,244,860	\$172,554,040	\$171,467,880	\$169,405,960	\$169,699,080
61,325	61,138	61,044	61,647	61,546	61,556
\$530,048	\$295,222	\$204,030	\$289,720	\$196,079	\$175,838
343	342	318	350	276	323
69	91	85	70	84	65
107	122	118	114	131	133
81	81	81	81	81	81
58,680	58,357	56,275	58,828	58,077	59,884
16,884	42,154	31,879	24,156	15,821	41,693
28.77%	72.23%	56.65%	41.06%	27.24%	69.62%
3,878	3,549	3,656	3,070	3,487	3,202
3,073	3,391	3,202	2,946	3,604	3,528
351	361	390	369	408	356
22	21	24	10	11	10
921	809	693	698	846	1,167
333	355	334	368	299	340
805	876	920	815	786	837
294	264	238	267	320	443
439	371	399	403	422	446
31	41	46	38	31	42
60	88	46	67	60	102
13	28	18	24	16	37
310	331	246	263	290	289
1	0	2	2	7	12
0	0	0	0	0	0

(continued)

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

	2021	2020	2019	2018
Probate Court				
Number of estates filed	579	365	464	426
Number of guardianships filed	56	27	48	65
Number of civil cases filed	31	6	25	13
Number of adoptions filed	66	48	66	46
Number of minor settlements filed	1	3	5	3
Number of name changes filed	44	32	30	51
Number of marriage licenses filed	555	424	556	575
Tuscarawas County Court				
Number of civil cases filed	434	440	516	525
Number of criminal cases filed	535	599	775	909
Number of traffic cases filed	1,868	1,280	2,961	3,337
Number of civil cases terminated	433	440	532	542
Number of criminal cases terminated	547	2,045	1,431	990
Number of traffic cases terminated	1,856	726	3,347	4,240
Clerk of Courts				
Number of civil cases filed	661	592	806	954
Number of criminal cases filed	396	477	544	493
Number of court of appeals cases filed	35	25	48	42
Number of domestic cases filed	558	572	611	548
Number of motor vehicle titles issued	64,443	60,389	68,995	70,849
County Law Library				
Number of notary packets issued	186	155	197	224
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	102	84	117	111
Prisoners transported	485	536	1,838	1,597
Number of miles transporting prisoners	28,612	21,553	64,275	50,597
Average days served per prisoner	26	26	17	16
Average daily housing cost	\$100	\$113	\$82	\$83
Average cost per meal served	\$1.33	\$1.00	\$1.10	\$1.11
Enforcement				
Number of incidents reported	1,490	1,290	3,440	7,461
Number of calls responded to	16,140	15,006	16,900	16,640
Number of papers served	1,735	1,845	2,447	2,113
Number of telephone calls	149,495	106,891	129,495	114,636
Court security hours	5,912	5,180	6,203	6,124
Number of sheriff's sales	24	32	59	98
Number of CCW licenses issued	4,043	3,319	1,904	2,244
Number of registered SORN offenders	126	131	135	129
Homeland Security & Emergency Management				
Number of Haz-Mat responses	5	3	8	12
Public Works				
Engineer				
Miles of roads resurfaced	26	25	25	30
Number of bridges replaced/improved	1	0	0	3
Number of culverts built/replaced/improved	54	44	44	71
Sewer District				
Average daily sewage treated (in million gallons per day)	0.70	0.97	1.03	1.04
Number of tap-ins	15	10	9	6
Number of customers	3,371	3,362	3,362	3,672

2017	2016	2015	2014	2013	2012
433	442	482	462	501	465
61	35	63	37	38	58
39	64	26	24	6	11
87	66	55	62	71	66
10	12	5	12	32	4
36	28	30	22	20	31
569	584	616	603	604	600
645	577	589	795	669	544
732	693	779	769	759	840
3,583	3,302	4,016	4,069	3,197	3,206
670	550	616	478	585	535
852	778	1,267	1,198	1,332	1,366
3,917	3,590	3,956	4,316	3,222	3,517
921	866	785	769	925	1,167
333	343	324	333	290	330
35	59	68	56	63	72
553	528	533	496	529	554
71,295	70,543	66,264	65,659	63,238	60,340
223	256	210	241	316	265
104	107	99	102	102	96
1,343	1,401	1,333	831	827	719
58,703	60,473	55,822	37,065	30,350	25,323
16	15	38	31	28	32
\$82	\$80	\$82	\$74	\$70	\$77
\$1.04	\$1.14	\$1.16	\$1.04	\$1.12	\$1.15
10,121	7,523	6,977	7,422	7,277	7,518
16,868	17,201	17,071	16,253	17,306	16,260
1,842	1,967	1,868	2,070	2,238	2,509
52,244	50,024	49,075	50,376	50,772	51,224
5,721	5,293	5,022	4,883	4,731	4,233
136	161	152	199	279	298
1,708	2,566	1,645	1,181	1,392	570
138	116	131	125	125	141
6	14	8	11	11	6
26.8	24.8	7.8	14.8	11.3	13.0
2	3	8	2	7	4
26	35	14	38	18	74
0.83	0.76	0.83	0.89	0.89	0.77
10	9	42	32	13	17
3,686	3,672	3,907	4,252	4,092	4,070

(continued)

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

	2021	2020	2019	2018
Water District				
Average daily water treated (in million gallons per day)	0.52	0.52	0.50	0.49
Average daily water billed (in million gallons per day)	0.36	0.00	0.35	0.36
Number of tap-ins	18	12	62	8
Number of customers	2,531	2,511	2,521	2,516
Health				
Developmental Disabilities Board				
Adult Program				
Days of non-vocational attendance (1)	0	0	0	0
Individuals served (non-vocational) (1)	0	0	0	0
Other services (adult day, home service)	389	388	380	374
Adults served (all programs)	389	399	380	374
Children's Program				
Days of attendance (0-2 years)	2,063	1,891	1,444	2,032
Days of attendance (3-5 years)	2,315	2,145	3,467	3,377
Days of attendance (6-21 years)	1,063	601	855	1,102
Individuals served (children)	228	176	184	161
Transportation (one way trips)				
Children's programs	0	0	1,577	3,584
Adult programs (1)	0	0	0	0
Total individuals served by the DD Board	617	575	564	584
Individuals with Medicaid waivers	340	335	317	309
Human Services				
Jobs and Family Services				
Average client count - food stamps	5,047	5,146	5,347	5,341
Average client count - day care	241	295	239	280
Average client count - Medicaid	14,537	24,521	19,040	12,102
Average client count - Ohio Works First	223	251	315	245
Average client count - utility assistance	1	0	1	0
Child Support Enforcement Agency				
Average number of active support orders	6,409	6,608	6,849	6,659
Percentage collected	75.50%	74.19%	75.30%	74.23%
Children's Services				
Average client count - foster care	83	60	57	58
Average client count - adoption	25	20	25	15
Veteran Services				
Number of clients served	17,599	17,834	19,257	19,079
Amount of benefits paid to county residents	\$116,222	\$126,433	\$113,671	\$153,459
Community and Economic Development				
Number of new enterprise zone agreements	4	0	0	1
Number of related infrastructure projects	0	0	0	5
Conservation and Recreation				
Park Department				
Number of new properties acquired (purchase or donation)	1	0	0	N/A
Number of new property easements/licenses (direct/partnership)	0	1	1	N/A
Miles of new trail developed	1.5	0.0	0.0	N/A
Amount of grants received	\$1,500	\$500	\$487,000	N/A
Amount of donations received	\$9,184	\$1,437	\$10,857	N/A
Number of volunteer days held	6	4	17	N/A
Number of permits approved	7	9	7	N/A

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

N/A - Information not available.

Source: Tuscarawas County

2017	2016	2015	2014	2013	2012
0.52	0.56	0.71	0.59	0.65	0.70
0.36	0.37	0.38	0.37	0.37	0.40
14	9	77	58	25	21
2,508	2,544	2,479	2,580	2,456	2,436
0	10,731	20,731	25,503	28,377	30,346
0	96	141	163	197	193
362	86	135	26	24	24
362	436	408	526	495	388
2,155	1,400	1,174	1,354	1,119	973
3,302	3,372	3,002	3,264	3,384	3,164
1,583	1,451	2,001	2,434	3,283	4,220
192	176	194	158	178	194
3,268	3,179	5,252	5,662	6,899	8,524
0	15,338	34,909	37,545	48,466	43,396
661	612	602	684	673	582
281	241	217	202	171	137
5,353	5,485	5,392	5,788	6,227	5,899
382	394	314	324	343	387
12,370	8,977	3,811	2,834	4,727	3,676
239	248	275	274	315	637
0	0	21	0	0	1
6,406	7,243	7,315	7,500	7,555	7,801
73.85%	72.21%	72.88%	72.59%	72.00%	72.00%
62	88	66	83	105	117
29	23	31	24	32	28
18,944	18,503	20,909	18,753	15,727	16,029
\$145,483	\$138,102	\$242,999	\$304,536	\$256,535	\$252,473
0	2	1	4	4	3
4	4	4	3	4	5
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

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

	2021	2020	2019	2018
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (square feet)	1,847	1,847	1,847	1,847
Auditor				
Administrative office space (square feet)	4,600	4,600	4,600	4,600
Number of vehicles	3	3	3	3
Treasurer				
Administrative office space (square feet)	2,622	2,622	2,622	2,622
Prosecuting Attorney				
Administrative office space (square feet)	4,074	4,074	4,074	4,074
Board of Elections				
Administrative office space (square feet)	3,842	3,842	3,842	3,842
Electronic poll books	151	151	151	151
Recorder				
Administrative office space (square feet)	2,625	2,625	2,625	2,625
Buildings and Grounds				
Number of vehicles	1	1	1	1
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	1	1	2
Number of vehicles	6	5	5	5
Municipal Court				
Number of court rooms	1	1	3	3
County Court				
Number of court rooms	1	1	1	1
Number of vehicles	2	2	2	2
Clerk of Courts				
Administrative office space (square feet)	3,553	3,553	3,553	3,553
Law Library				
Administrative office space (square feet)	520	520	520	520
Information Technology				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
Public Safety				
Sheriff				
Sheriff's Office space (entire building) (square feet)	68,212	68,212	68,212	68,212
Number of patrol vehicles	60	60	48	41
Probation/Community Corrections				
Number of vehicles	5	5	5	5
Homeland Security & Emergency Management				
Number of emergency response vehicles	5	5	4	4

2017	2016	2015	2014	2013	2012
1,847	1,847	1,847	1,847	1,847	1,847
4,600	4,600	4,600	4,600	4,600	4,600
3	3	3	2	3	3
2,622	2,622	2,622	2,622	2,622	2,622
4,074	4,074	4,074	4,074	4,074	4,074
3,842	3,842	3,842	3,842	3,842	3,842
151	N/A	N/A	N/A	N/A	N/A
2,625	2,625	2,625	2,625	2,625	2,625
1	2	2	2	3	3
1,369	1,369	1,369	1,369	1,369	1,369
3	3	3	3	2	2
1	1	1	1	1	1
2	2	2	2	1	1
5	5	6	5	4	4
3	3	3	3	3	1
1	1	1	1	1	1
2	2	1	2	2	1
3,553	3,553	3,553	3,553	3,553	3,553
520	520	520	520	N/A	N/A
1,369	1,369	1,369	1,369	1,369	1,369
68,212	68,212	68,212	68,212	68,212	68,212
37	46	39	42	35	39
3	3	1	2	2	2
4	4	3	3	3	1

(continued)

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

	2021	2020	2019	2018
Public Works				
Engineer				
Centerline miles of roads	461	465	466	466
Number of bridges	274	273	273	273
Number of culverts	3,099	3,099	3,099	3,099
Number of traffic signs	3,685	3,685	2,636	2,636
Number of vehicles	50	50	59	59
Sewer District				
Number of treatment facilities	5	5	5	5
Number of pumping stations	22	23	23	25
Miles of sewer lines	84	84	84	90
Number of vehicles	10	10	12	12
Water District				
Number of treatment facilities	3	3	3	4
Miles of water lines	64	64	64	66
Number of vehicles	9	9	9	9
Health				
Developmental Disabilities Board				
Number of facilities	4	4	4	4
Number of buses	0	0	0	5
Human Services				
Jobs and Family Services				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	6	6	6	1
Children Services				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	6	6	6	5
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	5	5	4	4
Conservation and Recreation				
Park Department				
Number of vehicles	3	1	1	N/A
Number of parks	3	3	3	N/A
Miles of developed trail	10.5	9.0	9.0	N/A
Number of trailheads (direct/in partnership)	6	5	5	N/A

N/A - Information not available.

Source: Tuscarawas County

2017	2016	2015	2014	2013	2012
466	466	466	467	467	467
273	273	273	272	273	273
3,099	3,099	3,099	2,100	2,099	3,099
2,636	2,636	2,636	2,636	2,636	2,636
59	61	57	56	56	56
5	5	5	5	5	5
25	25	25	25	25	25
90	77	77	77	77	76
12	12	13	13	14	16
4	4	4	4	4	4
66	53	53	53	53	53
9	9	10	9	8	8
5	7	7	6	6	6
10	12	17	17	17	16
11,994	11,994	11,994	11,994	11,994	11,994
2	1	0	0	0	0
12,484	12,484	12,484	12,484	12,484	12,484
3	4	4	4	3	4
1,500	1,500	1,500	1,500	1,500	1,500
0	0	0	0	0	1
2,584	2,584	2,584	2,584	2,584	2,584
4	4	1	1	1	1
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

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OHIO AUDITOR OF STATE KEITH FABER



TUSCARAWAS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 9/27/2022

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

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