



OHIO AUDITOR OF STATE
KEITH FABER



TUSCARAWAS COUNTY
DECEMBER 31, 2020

TABLE OF CONTENTS

TITLE	PAGE
Prepared by Management:	
Schedule of Expenditures of Federal Awards	1
Notes to the Schedule of Expenditures of Federal Awards	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	7
Schedule of Findings.....	11
Attachment: Comprehensive Annual Financial Report	

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TUSCARAWAS COUNTY

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Expenditures
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
<i>SNAP Cluster:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2021-11-5999	\$664,719
Total U.S. Department of Agriculture			664,719
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed through the Ohio Department of Development:</i>			
Community Development Block Grants/States Program	14.228	B-C-19-1CT-1 B-F-19-1CT-1 B-X-19-1CT-1	94,909 33,949 12,859
Total Community Development Block Grants/States Program			141,717
Home Investment Partnerships Program	14.239	B-C-19-1CT-2	57,662
Total U.S. Department of Housing and Urban Development			199,379
U.S. DEPARTMENT OF THE INTERIOR			
<i>Direct Program</i>			
Payment in Lieu of Taxes	15.226	N/A	2,537
<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			2,612
U.S. DEPARTMENT OF JUSTICE			
<i>Passed through the Ohio Department of Public Safety:</i>			
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-CE-LEF-2115	18,745
<i>Passed through the Office of the Ohio Attorney General:</i>			
Crime Victim Assistance Program	16.575	2020-VOCA-132925089 2021-VOCA-134018592	74,893 21,145
Total Crime Victim Assistance Program			96,038
<i>Direct Program</i>			
Bulletproof Vest Partnership Program	16.607	N/A	3,068
Total U.S. Department of Justice			117,851
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed through the Ohio Department of Transportation:</i>			
<i>Highway Planning and Construction Cluster:</i>			
Highway Planning and Construction	20.205		
TUS CR 46 0.00 Resurfacing		109067	1,084,476
TUS CR 103 0.00		109692	39,642
STW 2020 CEAO Safety Studies		110515	35,784
Total Highway Planning and Construction Cluster			1,159,902
<i>Passed through the Ohio Department of Public Safety:</i>			
<i>Highway Safety Cluster:</i>			
State & Community Highway Safety	20.600	IDEP/STEP-2020-Tusc County Sheriff-00003 IDEP/STEP-2021-Tusc County Sheriff-00018	11,704 1,222
Total Highway Safety Cluster			12,926
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2020-Tusc County Sheriff-00003 IDEP/STEP-2021-Tusc County Sheriff-00018	9,779 3,462
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			13,241
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK31940044HMEP	5,498
Total U.S. Department of Transportation			1,191,567
U.S. DEPARTMENT OF THE TREASURY			
<i>Passed through the Ohio Office of Budget and Management:</i>			
COVID-19 Coronavirus Relief Fund	21.019	HB481-CRF-Local	5,286,845
<i>Passed through the Supreme Court of Ohio:</i>			
COVID-19 Coronavirus Relief Fund	21.019	20-RTG-0100	47,357
Total U.S. Department of the Treasury			5,334,202

TUSCARAWAS COUNTY

Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020
(Continued)

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Expenditures
U.S. DEPARTMENT OF EDUCATION			
<i>Passed through the Ohio Department of Education:</i>			
<i>Special Education Cluster (IDEA):</i>			
Special Education - Grants to States (IDEA, Part B)	84.027	H027A190111	7,280
		H027A200111	7,208
Total Special Education - Grants to States (IDEA, Part B)			14,488
Special Education - Preschool Grants (IDEA Preschool)	84.173	H173A190119	1,838
		H173A200119	2,731
Total Special Education - Preschool Grants (IDEA Preschool)			4,569
Total Special Education Cluster (IDEA)			19,057
Total U.S. Department of Education			19,057
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed through the Ohio Secretary of State:</i>			
<i>HAVA Election Security Grants:</i>			
HAVA Security and Voter Accessibility Block Grant	90.404	N/A	33,365
COVID-19 CARES Grant			69,589
COVID-19 Primary Election PPE and Cleaning Reimbursement			496
Total HAVA Election Security Grants			103,450
Total U.S. Election Assistance Commission			103,450
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed through the Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-2021-11-5999	50,373
Temporary Assistance for Needy Families (TANF)	93.558	G-2021-11-5999	817,965
Child Support Enforcement	93.563	G-2021-11-6000	1,007,502
<i>CCDF Cluster:</i>			
Child Care and Development Block Grant	93.575	G-2021-11-5999	93,011
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2021-11-5999	74,912
Foster Care Title IV-E	93.658	G-2021-11-5999	1,403,915
Adoption Assistance	93.659	G-2021-11-5999	337,758
Social Services Block Grant	93.667	G-2021-11-5999	1,212,954
Chafee Foster Care Independence Program	93.674	G-2021-11-5999	12,761
Children's Health Insurance Program	93.767	G-2021-11-5999	5,610
<i>Medicaid Cluster:</i>			
Medical Assistance Program	93.778	G-2021-11-5999	2,064,712
Medicaid Child Welfare Related		G-2021-11-5999	12,035
Total Medicaid Cluster			2,076,747
<i>Passed through the Ohio Department of Developmental Disabilities:</i>			
Social Services Block Grant	93.667	2001OHSOSR	35,319
<i>Medicaid Cluster:</i>			
Medical Assistance Program	93.778	2005OH5ADM	93,574
		2105OH5ADM	34,503
Total Medicaid Cluster			128,077
Total U.S. Department of Health and Human Services			7,256,904
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-2019-EP-00005	30,626
		EMC-2020-EP-00014	31,864
Total Emergency Management Performance Grants			62,490
Total U.S. Department of Homeland Security			62,490
Total			\$14,952,231

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

TUSCARAWAS COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020**

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, 2020. 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 2020 to 2021 programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amt. Transferred</u>
Special Education - Grants to States	84.027	\$1,120
Special Education - Preschool Grants	84.173	\$2,431

TUSCARAWAS COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2020
(Continued)

NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2020, the County made allowable transfers of \$736,985 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$817,965 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2020 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,554,950
Transfer to Social Services Block Grant	<u>(736,985)</u>
Total Temporary Assistance for Needy Families	<u>\$ 817,965</u>

OHIO AUDITOR OF STATE KEITH FABER



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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 29, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of the Tuscarawas County Healthcare Consortium, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

July 29, 2021



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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Tuscarawas County's, Ohio (the County's), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Tuscarawas County's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Tuscarawas County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Tuscarawas County (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 29, 2021, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of the Tuscarawas County Healthcare Consortium, as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to July 29, 2021. The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this Schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

September 15, 2021

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TUSCARAWAS COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2020

1. SUMMARY OF AUDITOR'S RESULTS
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(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"> • CFDA #20.205 – Highway Planning and Construction Cluster • CFDA #21.019 – COVID-19 Coronavirus Relief Fund 	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

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TUSCARAWAS COUNTY, OHIO



No assurance is provided on these financial statements.

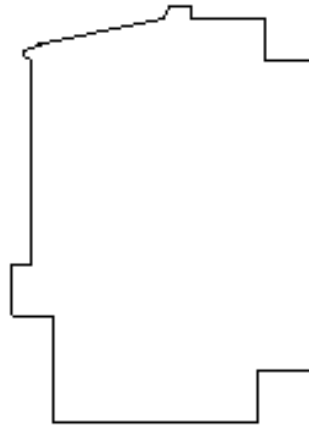
COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2020

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Tuscarawas County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2020

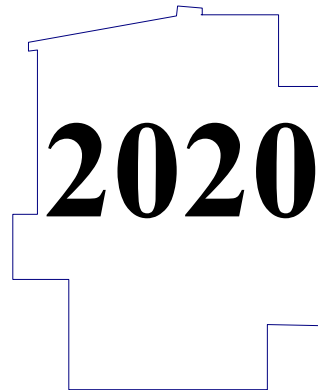


Larry Lindberg
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

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Tuscarawas County, Ohio Comprehensive Annual Financial Report



Prepared by the
Tuscarawas County
Auditor's Office

LARRY LINDBERG
Tuscarawas County Auditor

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TABLE OF CONTENTS

I. INTRODUCTORY SECTION	<u>Page</u>
Table of Contents	i
Letter of Transmittal	vi
GFOA Certificate of Achievement	xi
Elected Officials	xii
Organizational Chart.....	xiii
II. FINANCIAL SECTION	
Independent Auditor’s Report.....	1
Management’s Discussion and Analysis	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	15
Statement of Activities.....	16
Fund Financial Statements:	
Balance Sheet – Governmental Funds	18
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	20
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual:	
General Fund	22
Board of Developmental Disabilities Fund.....	23
Public Assistance Fund.....	24
Motor Vehicle License and Gas Tax Fund	25
Statement of Fund Net Position – Proprietary Funds	26
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds.....	27
Statement of Cash Flows – Proprietary Funds.....	28
Statement of Fiduciary Net Position – Custodial Funds	30
Statement of Changes in Fiduciary Net Position – Custodial Funds	31
Notes to the Basic Financial Statements	33

No assurance is provided on these financial statements.

TABLE OF CONTENTS

(continued)

	<u>Page</u>
Required Supplementary Information:	
Schedule of the County's Proportionate Share of the Net Pension Liability – Ohio Public Employees Retirement System – Traditional Plan	98
Schedule of the County's Proportionate Share of the Net Pension Asset – Ohio Public Employees Retirement System – Combined Plan	100
Schedule of the County's Proportionate Share of the Net OPEB Liability – Ohio Public Employees Retirement System – OPEB Plan.....	101
Schedule of the County's Proportionate Share of the Net Pension Liability – State Teachers Retirement System of Ohio	102
Schedule of the County's Proportionate Share of the Net OPEB Asset/Liability – State Teachers Retirement System of Ohio	105
Schedule of the County's Contributions – Ohio Public Employees Retirement System.....	106
Schedule of the County's Contributions – State Teachers Retirement System of Ohio	108
Notes to the Required Supplementary Information.....	110
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions	114
Combining Balance Sheet – Nonmajor Governmental Funds	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	119
Combining Balance Sheet – Nonmajor Special Revenue Funds	120
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	122
Combining Balance Sheet – Nonmajor Capital Projects Funds	124
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	126
Combining Statements – Internal Service Funds:	
Fund Descriptions	128
Combining Statement of Fund Net Position – Internal Service Funds	129

No assurance is provided on these financial statements.

TABLE OF CONTENTS

(continued)

	<u>Page</u>
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds	130
Combining Statement of Cash Flows – Internal Service Funds	131
Combining Statements – Custodial Funds:	
Fund Descriptions	133
Combining Statement of Fiduciary Net Position – Custodial Funds	134
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds	136
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund	139
Board of Developmental Disabilities Fund	146
Public Assistance Fund	147
Motor Vehicle License and Gas Tax Fund.....	148
Sewer District Fund.....	149
Water District Fund	150
Nonmajor Funds:	
Child Support Enforcement Agency Fund	151
County Wireless 911 Fund	152
911 Emergency System Sales Tax Fund	153
Real Estate Assessment Fund.....	154
Children’s Services Fund	155
Dog and Kennel Fund	156
Delinquent Real Estate Collection Fund	157
Aging Fund.....	158
Local Coronavirus Relief Fund	159
Community Development Block Grant Fund.....	165
Community Economic Development Fund	166
Enterprise Zone Fund	167
Community Corrections Grant Fund	168
Multi-County Drug Task Force Fund.....	169
Felony Delinquent Care Fund	170
Sheriff Concealed Handgun License Fund.....	171
Victim Assistance Fund.....	172
Jail Diversion Fund	173
Sheriff’s Continued Professional Training Fund.....	174
Prosecutor’s Law Enforcement Fund	175
Sheriff’s Law Enforcement Fund	176
Department of Rehabilitation and Correction Probation Grant Fund.....	177
Smart Ohio Funding Grant Fund.....	178
Indigent Drivers Alcohol Fund.....	179
Indigent Guardianship Fund	180
Legal Research Fund	181
Enforcement and Education Fund	182
Marriage License Special Fund.....	183

No assurance is provided on these financial statements.

TABLE OF CONTENTS

(continued)

	<u>Page</u>
Mediation Grant Fund	184
County Court Special Projects Fund	185
Juvenile Court Special Projects Fund.....	186
Common Pleas Special Projects Fund.....	187
Juvenile Court Title IV-E Fund.....	188
Department of Treasury Seizure of Monies Fund	189
Jury Administration Fund.....	190
Help America Vote Act Grant Fund.....	191
County Court Interlock Monitor Fund	192
Juvenile Interlock Alcohol Treatment Fund.....	193
Law Library Resource Fund.....	194
Department of Justice Seizure of Monies Fund	195
Targeted Community Alternative to Prison Fund	196
Specialized Docket Payroll Fund	197
Emergency Management Agency Special Projects Fund.....	198
Hotel Lodging Tax Fund	199
State Infrastructure Bank Loan Guarantee Fund	200
County 911 Fund.....	201
Jail Operations Fund.....	202
Certificate of Title Fund.....	203
Growth Fund	204
Recorder's Special Fund	205
Southern District Probation Fund.....	206
Public Defender Commission Fund	207
General Obligation Bond Retirement Fund.....	208
Permanent Improvement Fund	209
Board of Developmental Disabilities Capital Improvements Fund.....	210
Capital Projects Fund	211
County Building Improvement Fund	212
Issue II Grants Fund	213
Hazardous Materials Equipment Fund	214
Court Computers Fund	215
Canal Fund	216
Norma Johnson Nature Preserve Fund.....	217
Commissioners Parks and Recreation Fund.....	218
Group Life Insurance Fund	219
Workers' Compensation Fund.....	220

III. STATISTICAL SECTION

Statistical Section Description	S1
Net Position by Component – Last Ten Years.....	S2
Changes in Net Position – Last Ten Years	S4
Fund Balances, Governmental Funds – Last Ten Years	S8
Changes in Fund Balances, Governmental Funds – Last Ten Years	S10

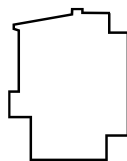
TABLE OF CONTENTS
(continued)

	<u>Page</u>
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years	S12
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years	S14
Property Tax Levies and Collections – Last Ten Years.....	S30
Principal Real Property Taxpayers – 2020 and 2011.....	S31
Principal Public Utilities Tangible Personal Property Taxpayers – 2020 and 2011	S32
Taxable Sales by Type – Last Ten Years.....	S34
Ratio of General Obligation Bonded Debt to Estimated Actual Value and Bonded Debt Per Capita – Last Ten Years	S37
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years.....	S38
Legal Debt Margin – Last Ten Years.....	S40
Computation of Direct and Overlapping Governmental Activities Debt – December 31, 2020	S42
Pledged Revenue Coverage – Sewer – Last Ten Years	S43
Pledged Revenue Coverage – Water – Last Ten Years	S44
Demographic and Economic Statistics – Last Ten Years	S45
Principal Employers – 2020 and 2011	S46
County Government Employees by Function/Activity – Last Ten Years	S48
Operating Indicators by Function/Activity – Last Ten Years.....	S50
Capital Asset Statistics by Function/Activity – Last Ten Years	S56

No assurance is provided on these financial statements.

Auditor's Office Tuscarawas County

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



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July 29, 2021

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 dominated by a global pandemic, we are pleased to present the 2020 Comprehensive Annual 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, 2020, 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 40,237 housing units which are 70.7 percent owner-occupied. The largest city in Tuscarawas County is New Philadelphia with a total of 17,410 residents. New Philadelphia has 8,017 housing units which are 56.2 percent owner-occupied. The County's second largest city, with 12,723 residents, is Dover, which has 5,530 housing units which are 65.7 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,314. Uhrichsville has 2,284 housing units which are 58.7 percent owner-occupied. In 2020, the average selling price of a home in Tuscarawas County was \$142,762. The County includes 571 square miles and has a 2020 population estimate of 91,987, of which 71,014 are ages 18 or over. Please note that 2020 census figures were not available at the time of this report.

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 of 2020 was consumed with the first global pandemic in over 100 years. The 115th Congress passed the Coronavirus Aid, Relief, and Economic Security Act (also known as the CARES Act) to provide economic relief from the fallout of the COVID-19 virus. The Tuscarawas County Auditor's Office was responsible for distributing the allocations to the subdivisions including the County's share. A total of \$11,406,054 was distributed to the subdivisions, including the County's share of \$5,288,913. From the County's allocation, it created the Tuscarawas County CARES Small Business Grant Program and developed a Rental Assistance Program awarding nearly \$314,000 and \$35,000, respectively. From reimbursing County offices and departments for unplanned personnel costs to purchasing supplies, equipment and services in order to make the workplace safer for both employees and constituents, we continued to provide services to the public during this unprecedented time in our history thanks to the County's share.

As part of the fallout from the pandemic, lodging receipts, which are used as a gauge for the number of visitors to the County, decreased from \$14,678 in 2019 to \$9,954 in 2020. 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.

That being said, progress at some level still continued in our County. ProVia of Sugarcreek finished its new 400,000 square-foot facility in Strasburg, including the addition of left turn lanes on U.S. Route 250 and State Route 21 to improve flow of traffic near this new facility. Tuscarawas County and other area agencies cooperated with ProVia to help make the expansion project a success. This new multi-million-dollar facility is being used to manufacture vinyl windows and is serving as its primary distribution center. This project created approximately 300 jobs. The County's Economic Development and Finance Alliance became the new owner of the former Howden Buffalo property. With its location near U.S. 250, I-77 and the Tuscarawas River, the site presents unique opportunities for redevelopment. SSB Community Bank opened a new branch in Dover. Uhrichsville saw new construction as First Federal Community Bank completed its work on a two-story building in their downtown. First Federal Community Bank also broke ground on the First Federal Financial Education and Operations Center in the northern part of Dover.

In May 2020, Cleveland Clinic Union Hospital received an "A" grade from the Leapfrog Group, which rates hospitals on patient safety measures and practices. 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 presented challenges, public and non-profit entities found ways to keep moving forward. Enrollment numbers held steady at Kent State – Tuscarawas. In 2020, Kent State – Tuscarawas received official word from the Accreditation Board for Engineering and Technology that the Bachelor of Science Degree in Engineering Technology has been accredited. Even though the pandemic delayed Kent State – Tuscarawas' plans for student housing on campus, it is working on obtaining grant money for construction of a

3.2-mile bicycle and pedestrian trail from campus to downtown New Philadelphia. Costing approximately \$3 million, the trail would give students and residents a safer route to travel to and from the downtown. Capacity restrictions and social distancing requirement prevented the Performing Arts Center (PAC) at Kent State – Tuscarawas from holding its traditional live shows. After 181 days of not hosting an event, it announced a new outdoor event format by showing a concert film under the stars. It followed up by hosting an indoor fundraising concert, which highlighted the impact the pandemic had on the local art community.

Claymont City School District broke ground on its \$4.8 million stadium complex in October 2020. Voters approved a 5-mill levy, which included renovation of the football stadium. This project will be done in three phases with private donations being sought to complete the third phase. The goal to complete this project is August 2021. The new Dover High School opened in the fall of 2020 with the old high school being demolished in the same year. Costing \$46.2 million, the residents of Dover passed a 4.4 mill levy in 2016, which included a state-mandated 0.5 mill for continuing maintenance, allowing Dover High School to rebuild and expand on its current location. Buckeye Career Center increased its footprint and broke ground on a new 15,000 square-foot educational and training facility. Completed July 2020, this new building is housing Natural Resources classes, Adult Education for EMS/Fire Safety, Energy Operations and Adult Education Utility Line-Worker programs.

Ground broke for a new fire department garage in Dennison. Thanks to donations and grants, a much needed four-stall garage is being constructed costing approximately up to \$200,000. Activity continued at Harry Clever Field in New Philadelphia. As a nod to the start of John Glenn’s aviation career, a mural was commissioned to honor the life of this remarkable person, who began his flying lessons at Harry Clever Field in 1941. Lastly, 2020 marked the 75th anniversary of the end of World War II. In order to commemorate this anniversary, Ohio’s Homefront to Warfront Trail, a drivable trail, featured 10 stops, which included the Dennison Railroad Depot Museum, the Ernest Warther Museum and the Olde Main Street Museum as an interesting way to learn Ohio and American history.

The County’s green space continued to receive attention during the pandemic. Preliminary work began on New Philadelphia’s leg of the Ohio and Erie Canal Towpath Trail, which would be the southern terminus of the 101-mile-long hiking and biking trail. A grant of \$20,000 from the Cooper Standard Foundation was used to move fencing from along the Tuscarawas River in order to make room for the Trail’s construction. The construction of the Towpath from Zoarville to State Route 416 is still slated to move forward with grant money awarded in the amount of \$483,000 from the Ohio Department of Transportation.

The Canal Dover Park project is still set to become the largest municipal park in the County. With local foundation support and grant money from Clean Ohio, the roughly 50-acre park that stretches more than a mile along the north side of the Tuscarawas River, continued to progress along the riverfront. In 2020, a new historical marker was installed at the Overlook Entrance and a stone sign was placed at the Sterling Grove Entrance.

In August 2020, the Tuscarawas River was designated as a State Water Trail. New Philadelphia partnered with other communities along the river to assist the Muskingum Watershed Conservancy District in achieving this designation. As a result, this project was among the Ohio Parks and Recreation Association’s (OPRA) 2020 annual Awards of Excellence recipients receiving the top award in the OPRA’s Natural Resources and Conservation category. This designation emphasizes the importance of the river to New Philadelphia’s growing recreation economy.

The Southside Community Park in New Philadelphia officially broke ground in August 2020. The Tuscora Park Foundation’s application for a Clean Ohio grant was approved in the amount of \$1.5 million, which will be used to fund a majority of the construction cost. The project also received a \$400,000 grant from the State’s biennial budget along with a grant from the Ohio and Erie Canalway Coalition in the amount of \$40,000 and a grant from Ohio Nature Works in the amount of \$32,000. The 53-acre site will include, among other things, a nature trail, a new entrance, a pollinator garden and a dog park.

Finally, the Tuscarawas Valley Farmers Market was voted the best farmers' market in Ohio and in the Midwest region. Now in its 12th season, the market is held each summer at the Tuscarawas County Fairgrounds and offers locally sourced meat and produce. With all of the vendors being within a 75-mile radius of Tuscarawas County along with each vendor being the author of the product, these two key differences set this market apart from others.

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 \$27,703,314 for 2020, which is the highest since 2009. The following areas accounted for nearly 63 percent of the growth in our County: the City of New Philadelphia (\$3,981,400), Township of Mill (\$2,855,657), the Village of Sugarcreek (\$2,469,486), the Township of Sugarcreek (\$2,345,543), the City of Dover (\$1,701,800), the Township of Goshen (\$1,436,143), the Village of Strasburg (\$1,429,857) and the Township of Lawrence (\$1,179,914).

In 2020, Tuscarawas County saw the highest annual average sale price in history at \$142,762, surpassing last year's average sale price of \$137,630 and sales continued to be at high levels. The City of New Philadelphia had 216 property transfers with the average sale price of \$154,630; the City of Dover had 189 residential property transfers with the average sale price of \$161,663, and the Uhrichville/Dennison area had 77 property transfers with an average sale price of \$79,986. These figures are based on single parcel sales during the year. The average sale price in southern Tuscarawas County was \$105,686, and in the northern end of the County it was \$130,418. The gap between the two regions has shrunk over the years with it relatively remaining the same for 2020. 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 2020, 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 2020. The County replaced the fire alarm system at the Courthouse and County Office Building; the Sheriff's Office purchased a much-needed body scanner; an Electric Building was added at the County Fairgrounds; and the Veterans Service Office purchased a van with a wheelchair lift for its ongoing transportation services.

In May 2018, the voters approved a temporary sales and use tax of 0.5 percent to pay for the County's upgrade of the county-wide radio system scheduled to be "end of life" in December 2018. The temporary tax ended September 2020 with the project costing \$11,065,703 million. This project included providing portable and mobile radios for all first responders in our County.

The Tuscarawas County Metropolitan Sewer District provides water and sewer services in various rural areas of our County. The Zoarville Water Transmission Line was completed, costing \$488,867. The McKinley/Dutchtown Road Waterline was also completed costing \$227,977.

The County Engineer oversaw the paving of approximately 35.2 miles of County roads and the chip sealing of approximately 38.51 miles of County roads. In addition, 1 bridge was improved; 2 safety improvement projects were completed along with 3 slip repair projects; 86 defective cross culverts were replaced, totaling a length of 4,497 feet; and approximately 102 miles of roadway centerline were applied.

LONG-TERM FINANCIAL PLANNING

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

One of the County's larger operating revenues has been the Local Government Fund (LGF), which is money distributed to subdivisions by the State of Ohio. LGF monies help support basic day-to-day governmental services that residents not only need, but expect. LGF has suffered reductions in State funding in recent years. During 2020, the County's share of \$940,475 remained relatively the same when compared to the prior year when it received \$942,080, which was the highest amount since 2012.

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

AWARDS AND ACKNOWLEDGMENTS

Awards The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2019. This was the thirty-fourth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

Sincerely,



Larry Lindberg
Auditor
Tuscarawas County

No assurance is provided on these financial statements.



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Tuscarawas County
Ohio**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Elected Officials
December 31, 2020

Board of Commissioners

Chris Abbuhl
Al Landis
Joe Sciarretti

Engineer

Joseph S. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Jeanne Stephen

Recorder

Lori L. Smith

Coroner

Dr. Jeffrey L. Cameron

Sheriff

Orvis Campbell

Court of Common Pleas – General

Edward Emmett O’Farrell
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

County Court – Southern District

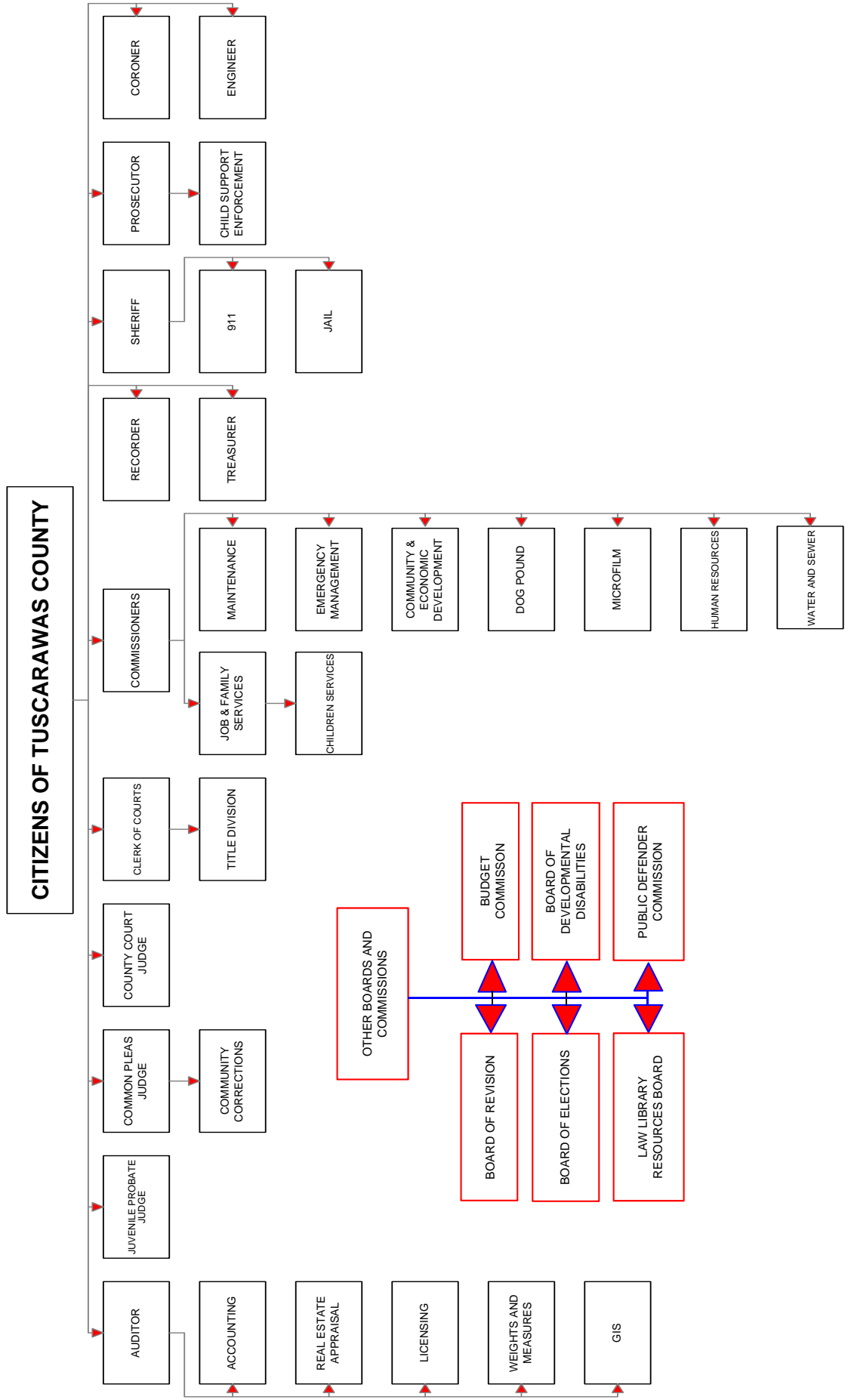
Brad Hillyer

New Philadelphia Municipal Court

Nanette DeGarmo VonAllman

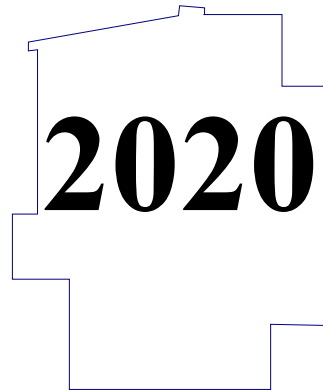
No assurance is provided on these financial statements.

TUSCARAWAS COUNTY GOVERNMENT



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Tuscarawas County, Ohio Comprehensive Annual Financial Report



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Efficient • Effective • Transparent

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Public Assistance and Motor Vehicle License and Gas Tax Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 28 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we will also issue our report dated July 29, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

July 29, 2021

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Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
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, 2020. 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 2020 are as follows:

- Total governmental activities net position increased from 2019 to 2020. The increase in governmental net position was due to the increase in program revenues, most significantly the increase in operating grants, contributions and interest, which was partly offset by a decrease in general revenues.
- The increase in operating grants, contributions and interest program revenue from the prior year was due to CARES Act grant funding provided to local governments in response to the pandemic.
- A significant increase in cash and cash equivalents drove the overall increase in assets for the governmental activities. Cash basis revenue increases resulted from significant Bureau of Workers' Compensation rebates and an increase in property tax collections, in addition to the CARES Act grant funding. Cash basis expenditure decreases were primarily related to a drop in debt service payments after two of the debts for governmental activities had been paid off in 2019.
- The Zoarville waterline project was completed in 2020, and the County assumed the water operations previously provided by Zoarville Waterworks Company.
- At the end of the current year, unassigned fund balance for the general fund was \$13,848,540, which represents 71.72 percent of total general fund expenditures for 2020.

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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
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, and the motor vehicle license and gas tax fund.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified accrual basis of accounting that

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2020 compared to 2019:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	Restated 2019	2020	2019	2020	Restated 2019
Assets						
Current and Other Assets	\$81,487,582	\$68,499,702	\$1,628,732	\$1,443,489	\$83,116,314	\$69,943,191
Net Pension Asset	167,065	97,157	7,185	4,179	174,250	101,336
Net OPEB Asset	50,351	42,669	0	0	50,351	42,669
Capital Assets, Net	77,375,266	78,157,182	34,387,125	33,952,241	111,762,391	112,109,423
<i>Total Assets</i>	<u>159,080,264</u>	<u>146,796,710</u>	<u>36,023,042</u>	<u>35,399,909</u>	<u>195,103,306</u>	<u>182,196,619</u>
Deferred Outflows of Resources						
Pension	4,929,817	12,822,265	205,755	546,639	5,135,572	13,368,904
OPEB	3,359,960	1,716,804	144,248	73,636	3,504,208	1,790,440
Asset Retirement Obligations	1,667	2,500	0	0	1,667	2,500
<i>Total Deferred Outflows of Resources</i>	<u>8,291,444</u>	<u>14,541,569</u>	<u>350,003</u>	<u>620,275</u>	<u>8,641,447</u>	<u>15,161,844</u>
Liabilities						
Current and Other Liabilities	4,687,446	3,477,530	213,342	190,592	4,900,788	3,668,122
Long-Term Liabilities:						
Due Within One Year	1,444,917	1,341,067	591,479	404,958	2,036,396	1,746,025
Due in More than One Year:						
Net Pension Liability	30,871,618	42,308,243	1,297,996	1,795,205	32,169,614	44,103,448
Net OPEB Liability	20,438,818	19,278,393	879,089	829,179	21,317,907	20,107,572
Other Amounts	1,670,376	1,602,044	10,443,947	10,592,733	12,114,323	12,194,777
<i>Total Liabilities</i>	<u>59,113,175</u>	<u>68,007,277</u>	<u>13,425,853</u>	<u>13,812,667</u>	<u>72,539,028</u>	<u>81,819,944</u>
Deferred Inflows of Resources						
Property Taxes	12,529,969	12,069,334	0	0	12,529,969	12,069,334
Pension	6,519,915	870,678	277,966	32,410	6,797,881	903,088
OPEB	2,985,238	224,855	125,559	7,014	3,110,797	231,869
<i>Total Deferred Inflows of Resources</i>	<u>22,035,122</u>	<u>13,164,867</u>	<u>403,525</u>	<u>39,424</u>	<u>22,438,647</u>	<u>13,204,291</u>
Net Position						
Net Investment in Capital Assets	76,290,920	77,407,098	23,554,798	23,147,475	99,845,718	100,554,573
Restricted	34,711,401	28,130,959	346,376	348,529	35,057,777	28,479,488
Unrestricted (Deficit)	(24,778,910)	(25,371,922)	(1,357,507)	(1,327,911)	(26,136,417)	(26,699,833)
<i>Total Net Position</i>	<u>\$86,223,411</u>	<u>\$80,166,135</u>	<u>\$22,543,667</u>	<u>\$22,168,093</u>	<u>\$108,767,078</u>	<u>\$102,334,228</u>

The net pension liability is the largest single liability reported by the County at December 31, 2020. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

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

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, 2020. 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, 2020, 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 this restricted net position balance.

Total governmental activities net position increased from 2019 to 2020. The increase in governmental net position was primarily due to increases in operating grants, contributions and interest and capital grants and contributions program revenues, partly offset by a decrease in general revenues, mainly decreases in sales tax and investment earnings. The increase in operating grants, contributions and interest program revenue was due to CARES Act grant funding, and the increase in capital grants and contributions program revenue was due to ODOT and OPWC grants for several road improvement projects.

Total assets for governmental activities increased mainly due to the increase in current and other assets, primarily resulting from an increase in cash and cash equivalents. The increase in cash and cash equivalents was mainly due to an increase in cash revenues and a decrease in cash expenditures. The revenue increase was driven primarily by an increase in intergovernmental revenue from CARES Act grant funding, as well as an increase in other revenue from Bureau of Workers' Compensation rebates and an increase in property tax collections from the increase in assessed values resulting from the County's triennial update. The decrease in cash expenditures was primarily due to a significant drop in debt service payments related to the early repayments in 2019 of two debts, the capital lease for portable and mobile radios and the courthouse improvement bond anticipation note.

The decrease in total liabilities in 2020 was primarily due to a decrease in the County's net pension liability. The net pension liability represents the County's proportionate share of the unfunded benefits of the OPERS traditional plan and the STRS plan. As indicated previously, changes in pension assumptions affect the balance of the net pension liability. The decrease in deferred outflows of resources and the increase in deferred inflows of resources were also primarily related to pension.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Total business-type activities net position also increased during 2020 primarily due to the special item for a gain on the transfer of water operations after recognizing the special item for a loss on the transfer of sewer and water operations in 2019.

Table 2 shows the changes in net position for 2020 compared to 2019.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2020	Restated 2019	2020	2019	2020	Restated 2019
Revenues						
Program Revenues:						
Charges for Services and Sales	\$6,459,721	\$6,951,208	\$3,624,258	\$3,896,660	\$10,083,979	\$10,847,868
Operating Grants, Contributions and Interest	28,756,322	23,366,150	9,067	0	28,765,389	23,366,150
Capital Grants and Contributions	2,653,472	1,042,085	447,806	626,741	3,101,278	1,668,826
Total Program Revenues	37,869,515	31,359,443	4,081,131	4,523,401	41,950,646	35,882,844
General Revenues:						
Property Taxes	13,359,773	12,360,346	0	0	13,359,773	12,360,346
Sales Taxes	19,189,601	20,466,597	0	0	19,189,601	20,466,597
Lodging Taxes	324,519	519,852	0	0	324,519	519,852
Grants and Entitlements	2,359,586	2,555,603	0	0	2,359,586	2,555,603
Gain on Sale of Capital Assets	14,993	0	2,639	4,005	17,632	4,005
Investment Earnings	575,510	1,449,777	0	0	575,510	1,449,777
Other	1,888,279	786,767	38,319	31,279	1,926,598	818,046
Total General Revenues	37,712,261	38,138,942	40,958	35,284	37,753,219	38,174,226
Total Revenues	75,581,776	69,498,385	4,122,089	4,558,685	79,703,865	74,057,070
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive:						
Primary Government	9,887,386	9,117,757	0	0	9,887,386	9,117,757
External Portion	24,801	16,690	0	0	24,801	16,690
Intergovernmental	400,887	553,915	0	0	400,887	553,915
Judicial	6,719,819	6,923,010	0	0	6,719,819	6,923,010
Public Safety:						
Primary Government	12,711,543	13,093,117	0	0	12,711,543	13,093,117
Intergovernmental	1,094,368	996,492	0	0	1,094,368	996,492
Public Works:						
Primary Government	9,626,021	8,741,074	0	0	9,626,021	8,741,074
Intergovernmental	250,635	518,201	0	0	250,635	518,201
Health:						
Primary Government	9,203,543	10,335,452	0	0	9,203,543	10,335,452
Intergovernmental	954,479	913,655	0	0	954,479	913,655
Human Services:						
Primary Government	18,054,305	18,198,829	0	0	18,054,305	18,198,829
Intergovernmental	15,000	5,000	0	0	15,000	5,000
Conservation and Recreation						
Primary Government	494,153	478,302	0	0	494,153	478,302
Intergovernmental	7,289	0	0	0	7,289	0
Debt Service:						
Interest and Fiscal Charges	67,071	390,198	0	0	67,071	390,198
Sewer	0	0	2,393,540	2,669,763	2,393,540	2,669,763
Water	0	0	1,426,675	1,531,070	1,426,675	1,531,070
Total Expenses	\$69,511,300	\$70,281,692	\$3,820,215	\$4,200,833	\$73,331,515	\$74,482,525

(continued)

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Table 2
Changes in Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2020	Restated 2019	2020	2019	2020	Restated 2019
	Increase (Decrease) in Net Position Before Special Item and Transfers	\$6,070,476	(\$783,307)	\$301,874	\$357,852	\$6,372,350
Special Item	0	0	60,500	(1,073,628)	60,500	(1,073,628)
Transfers	(13,200)	(41,912)	13,200	41,912	0	0
Change in Net Position	6,057,276	(825,219)	375,574	(673,864)	6,432,850	(1,499,083)
Net Position Beginning of Year - Restated (See Note 3)	80,166,135	80,991,354	22,168,093	22,841,957	102,334,228	103,833,311
Net Position End of Year	\$86,223,411	\$80,166,135	\$22,543,667	\$22,168,093	\$108,767,078	\$102,334,228

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 public safety. The increase from the prior year was primarily due to CARES Act grant funding.

The County's direct charges to users of governmental services made up a less significant portion of program revenues and saw a small decrease 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, mainly related to the triennial update.

The County's sales tax is a major revenue component and is the largest of the general revenues. The decrease in sales tax revenues from the prior year was due to 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.

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 2020. 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 expenses that were comparable to the prior year.

The next largest program was public safety – primary government. This program, which includes the operation of the Sheriff's Department, decreased a little from 2019 to 2020 due to a decrease in pension expense.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, increased from the prior year for various reasons, including increases in board of elections expenses and contractual services for real estate assessment and geographic information systems, and additional costs related to the pandemic.

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Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Public works – primary government, which primarily includes road and bridge repair and maintenance, as well as community development programs, increased from 2019 to 2020 mainly due to an increase in road repairs and maintenance, as well as small business grants provided by the County from CARES Act funding.

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 expense, as well as decreases in personal services and contractual services due to a reduction in health insurance costs during the year and provider closings during the pandemic, respectively.

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 2020 primarily due to the change in the special item discussed previously. The decreases in revenues and expenses for business-type activities were mainly due to decreases in charges for services and sales program revenue and contractual services expense as a result of the 2019 transfer of the Lowden, Parral and Renner/Ridgewood/Willow Glens sewer collection system assets and customers, as well as the Ridgewood water system assets and customers, to the City of Dover to operate and maintain. The decrease in capital grants and contributions program revenues was due to a decrease in grants for sewer projects, and the decrease in personal services expense was mainly related to the decrease in pension expense.

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 an increase in fund balance from the prior year due to a significant increase in revenues and a decrease in expenditures. Revenues increased primarily due to the increase in intergovernmental revenues resulting from CARES Act grant funding and increases in ODOT and OPWC grants. As discussed previously, the decrease in expenditures was primarily due to the decrease in debt service related to the early repayments of debt during 2019.

The general fund is the primary operating fund of the County. At the end of 2020, unassigned fund balance was \$13,848,540, while total fund balance was \$23,445,769. 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 71.72 percent of total general fund expenditures, while total fund balance represents 121.42 percent of that same amount. The fund balance of the County's general fund increased during 2020 due the large decrease in expenditures, as well as a decrease in transfers out and a small increase in revenues. The decrease in expenditures was primarily due to paying certain public safety expenses from the CARES Act grant funding in the local coronavirus relief special revenue fund.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

The board of developmental disabilities fund had an increase in fund balance during 2020 due to a decrease in expenditures, partly offset by a decrease in revenues. The decrease in expenditures was primarily due to Medicaid providers being closed for several months during the pandemic. The total fund balance represents 191.84 percent of total expenditures.

The public assistance fund had another decrease during 2020, pushing the fund into a deeper deficit at the end of 2020, due to a decrease in intergovernmental revenues that was partly offset by a small decrease in expenditures.

The motor vehicle license and gas tax fund had an increase in fund balance for 2020 primarily due to the increase in revenues, mainly state shared gasoline taxes, as well as a decrease in expenditures. The total fund balance represents 83.29 percent of the total fund expenditures.

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

Total net position for the sewer district fund increased slightly during 2020 primarily due to the special item recognized in the prior year for the loss on transfer of operations.

Total net position for the water district fund increased during 2020 primarily due to the increase in the special item. The 2019 special item was for a loss on transfer of operations, while the 2020 special item was for the gain recognized on the transfer of water operations to the County from Zoarville Waterworks Company.

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 expected property taxes and other revenues. Actual expenditures were less than final budgeted appropriations due to the County spending less on nearly all expenditure categories, primarily public safety, due to a substantial portion of public safety personnel costs being paid from CARES Act funds during 2020.

As a result of improved investment opportunities locally, the Board of Developmental Disabilities withdrew \$1,794,024 of matured investment held by the Mid-Eastern Ohio Regional Council (MEORC) to invest locally, eliminating the balance of cash with fiscal agents. These amounts on deposit with a fiscal agent are not included with the budgeted amounts. Thus, bringing these dollars back to invest locally contributed a significant portion of other revenues in the board of developmental disabilities fund for 2020, and was the primary cause for the increase in final budgeted other revenue over original budgeted other revenue.

Capital Assets and Debt Administration

Capital Assets – The County's capital assets (net of accumulated depreciation) for governmental activities decreased from the prior year. Capital assets (net of accumulated depreciation) for business-type activities increased 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 2020 included equipment for the engineer's office, updates to the jail showers and locks, 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.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2020
Unaudited

Long-Term Debt – At December 31, 2020, the County had outstanding debt in the form of County building improvement general obligation bonds for governmental activities and USDA revenue bonds, USDA general obligation bonds, OPWC and OWDA loans, and capital leases for business-type activities. In 2020, the County received additional proceeds from OPWC and OWDA loans primarily for the Wilkshire Hills wastewater treatment plant project, the Zoarville water transmission line, the Wilkshire Hills water system improvement design and the Wilkshire Hills well replacement. The County also entered into a capital lease for a mini excavator for the water district fund. The County's overall debt margin was \$55,932,269 at December 31, 2020.

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 2020, the Visitors Bureau received \$313,101. According to Tourism Economics Research Firm, (latest information available, 2018) visitors to Tuscarawas County spent \$410.5 million and were responsible for funding 3,560 jobs, which is approximately 11.4 percent of the County's labor force. Travel and Tourism wages in the County totaled \$71.3 million.

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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Statement of Net Position
December 31, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Tuscarawas County Healthcare Consortium
Assets				
Equity in Pooled Cash and Cash Equivalents	\$52,025,411	\$1,542,322	\$53,567,733	\$1,212,755
Cash and Cash Equivalents				
In Segregated Accounts	130,561	87,642	218,203	0
Materials and Supplies Inventory	1,479,626	49,486	1,529,112	0
Accrued Interest Receivable	16,078	0	16,078	0
Accounts Receivable	69,582	794,459	864,041	74,259
Internal Balances	883,770	(883,770)	0	0
Intergovernmental Receivable	7,137,994	21,717	7,159,711	0
Prepaid Items	1,445,220	16,876	1,462,096	64,469
Sales Tax Receivable	3,898,500	0	3,898,500	0
Property Taxes Receivable	12,787,604	0	12,787,604	0
Loans Receivable	1,613,236	0	1,613,236	0
Net Pension Asset (See Note 23)	167,065	7,185	174,250	0
Net OPEB Asset (See Note 24)	50,351	0	50,351	0
Nondepreciable Capital Assets	1,372,132	1,136,683	2,508,815	0
Depreciable Capital Assets, Net	76,003,134	33,250,442	109,253,576	0
<i>Total Assets</i>	<u>159,080,264</u>	<u>36,023,042</u>	<u>195,103,306</u>	<u>1,351,483</u>
Deferred Outflows of Resources				
Pension	4,929,817	205,755	5,135,572	0
OPEB	3,359,960	144,248	3,504,208	0
Asset Retirement Obligations	1,667	0	1,667	0
<i>Total Deferred Outflows of Resources</i>	<u>8,291,444</u>	<u>350,003</u>	<u>8,641,447</u>	<u>0</u>
Liabilities				
Accounts Payable	900,052	60,608	960,660	7,051
Accrued Wages	828,461	30,743	859,204	0
Contracts Payable	534,977	0	534,977	0
Intergovernmental Payable	595,405	49,002	644,407	0
Payroll Withholdings Payable	185,933	7,570	193,503	0
Accrued Interest Payable	2,698	65,419	68,117	0
Unearned Revenue	1,639,920	0	1,639,920	134,948
Claims Payable	0	0	0	1,240,397
Long-Term Liabilities:				
Due Within One Year	1,444,917	591,479	2,036,396	0
Due in More Than One Year:				
Net Pension Liability (See Note 23)	30,871,618	1,297,996	32,169,614	0
Net OPEB Liability (See Note 24)	20,438,818	879,089	21,317,907	0
Other Amounts	1,670,376	10,443,947	12,114,323	0
<i>Total Liabilities</i>	<u>59,113,175</u>	<u>13,425,853</u>	<u>72,539,028</u>	<u>1,382,396</u>
Deferred Inflows of Resources				
Property Taxes	12,529,969	0	12,529,969	0
Pension	6,519,915	277,966	6,797,881	0
OPEB	2,985,238	125,559	3,110,797	0
<i>Total Deferred Inflows of Resources</i>	<u>22,035,122</u>	<u>403,525</u>	<u>22,438,647</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	76,290,920	23,554,798	99,845,718	0
Restricted for:				
Capital Projects	768,283	0	768,283	0
Debt Service	0	346,376	346,376	0
Developmental Disabilities Board	15,776,523	0	15,776,523	0
Road and Bridge Repair and Maintenance	7,574,979	0	7,574,979	0
Real Estate Assessment	2,512,358	0	2,512,358	0
911 Emergency System	4,732,579	0	4,732,579	0
Child Support Enforcement	515,970	0	515,970	0
Community Corrections	532,773	0	532,773	0
Court Special Projects	173,753	0	173,753	0
Children's Services	457,667	0	457,667	0
Enforcement Services	218,982	0	218,982	0
Wireless 911 Operations	183,258	0	183,258	0
Law Library Resources	162,438	0	162,438	0
Other Purposes	862,575	0	862,575	0
Unclaimed Monies	239,263	0	239,263	0
Unrestricted (Deficit)	(24,778,910)	(1,357,507)	(26,136,417)	(30,913)
<i>Total Net Position</i>	<u>\$86,223,411</u>	<u>\$22,543,667</u>	<u>\$108,767,078</u>	<u>(\$30,913)</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	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	\$9,887,386	\$3,785,133	\$1,343,354	\$0
Legislative and Executive - External Portion	24,801	20,758	0	0
Legislative and Executive - Intergovernmental	400,887	0	358	0
Judicial	6,719,819	937,092	864,156	0
Public Safety - Primary Government	12,711,543	616,536	5,194,120	23,000
Public Safety - Intergovernmental	1,094,368	0	0	0
Public Works - Primary Government	9,626,021	381,565	7,174,010	2,629,972
Public Works - Intergovernmental	250,635	0	250,875	0
Health - Primary Government	9,203,543	369,748	2,289,747	0
Health - Intergovernmental	954,479	0	90,400	0
Human Services - Primary Government	18,054,305	347,578	11,538,771	0
Human Services - Intergovernmental	15,000	0	0	0
Conservation and Recreation - Primary Government	494,153	1,311	3,242	500
Conservation and Recreation - Intergovernmental	7,289	0	7,289	0
Interest and Fiscal Charges	67,071	0	0	0
<i>Total Governmental Activities</i>	<u>69,511,300</u>	<u>6,459,721</u>	<u>28,756,322</u>	<u>2,653,472</u>
Business-Type Activities				
Sewer District	2,393,540	2,220,439	6,191	168,730
Water District	1,426,675	1,403,819	2,876	279,076
<i>Total Business-Type Activities</i>	<u>3,820,215</u>	<u>3,624,258</u>	<u>9,067</u>	<u>447,806</u>
Total - Primary Government	<u>\$73,331,515</u>	<u>\$10,083,979</u>	<u>\$28,765,389</u>	<u>\$3,101,278</u>
Component Unit				
Tuscarawas County Healthcare Consortium	<u>\$7,842,275</u>	<u>\$7,857,879</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

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

Total General Revenues

Special Item - Transfer of Water Operations
Transfers

Total General Revenues, Special Item and Transfers

Change in Net Position

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

Net Position End of Year

See accompanying notes to the basic financial statements

No assurance is provided on these financial statements.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Tuscarawas County Healthcare Consortium
(\$4,758,899)	\$0	(\$4,758,899)	\$0
(4,043)	0	(4,043)	0
(400,529)	0	(400,529)	0
(4,918,571)	0	(4,918,571)	0
(6,877,887)	0	(6,877,887)	0
(1,094,368)	0	(1,094,368)	0
559,526	0	559,526	0
240	0	240	0
(6,544,048)	0	(6,544,048)	0
(864,079)	0	(864,079)	0
(6,167,956)	0	(6,167,956)	0
(15,000)	0	(15,000)	0
(489,100)	0	(489,100)	0
0	0	0	0
(67,071)	0	(67,071)	0
(31,641,785)	0	(31,641,785)	0
0	1,820	1,820	0
0	259,096	259,096	0
0	260,916	260,916	0
(31,641,785)	260,916	(31,380,869)	0
0	0	0	15,604
5,401,943	0	5,401,943	0
5,599,700	0	5,599,700	0
1,508,565	0	1,508,565	0
849,565	0	849,565	0
14,076,950	0	14,076,950	0
5,112,651	0	5,112,651	0
9,689	0	9,689	0
314,830	0	314,830	0
2,359,586	0	2,359,586	0
14,993	2,639	17,632	0
575,510	0	575,510	266
1,888,279	38,319	1,926,598	185,230
37,712,261	40,958	37,753,219	185,496
0	60,500	60,500	0
(13,200)	13,200	0	0
37,699,061	114,658	37,813,719	185,496
6,057,276	375,574	6,432,850	201,100
80,166,135	22,168,093	102,334,228	(232,013)
\$86,223,411	\$22,543,667	\$108,767,078	(\$30,913)

No assurance is provided on these financial statements.

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2020

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$19,188,455	\$15,006,681	\$131,736	\$3,409,518	\$12,595,316
Cash and Cash Equivalents					
In Segregated Accounts	57,137	0	15,253	884	57,287
Materials and Supplies Inventory	199,535	14,739	6,209	1,250,460	8,683
Accrued Interest Receivable	16,078	0	0	0	0
Accounts Receivable	10,887	1,712	0	1,347	55,636
Interfund Receivable	2,242,957	11,208	4,037	2,853	470,898
Intergovernmental Receivable	1,650,371	427,257	192,388	3,184,088	1,683,890
Prepaid Items	457,885	683,214	601	7,997	124,331
Sales Taxes Receivable	3,853,663	0	0	0	44,837
Property Taxes Receivable	4,509,943	5,841,780	0	0	2,435,881
Loans Receivable	317,369	0	0	0	1,295,867
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	239,263	0	0	0	0
Total Assets	\$32,743,543	\$21,986,591	\$350,224	\$7,857,147	\$18,772,626
Liabilities					
Accounts Payable	\$181,372	\$120,028	\$77,057	\$43,650	\$477,945
Accrued Wages	456,738	89,081	153,115	55,773	73,147
Contracts Payable	0	0	74,213	0	460,764
Intergovernmental Payable	252,354	140,061	73,505	23,994	63,650
Payroll Withholdings Payable	107,339	15,614	34,556	10,759	17,540
Unearned Revenue	0	0	1,338,899	0	301,021
Interfund Payable	12,032	2,656	6,599	1,779	888,668
Total Liabilities	1,009,835	367,440	1,757,944	135,955	2,282,735
Deferred Inflows of Resources					
Property Taxes	4,408,917	5,736,156	0	0	2,384,896
Unavailable Revenue	3,879,022	531,774	0	2,701,461	670,753
Total Deferred Inflows of Resources	8,287,939	6,267,930	0	2,701,461	3,055,649
Fund Balances					
Nonspendable	2,132,478	697,953	6,810	1,258,457	133,014
Restricted	0	14,653,268	0	3,761,274	10,289,069
Committed	1,541,641	0	0	0	1,714
Assigned	5,923,110	0	0	0	3,371,822
Unassigned (Deficit)	13,848,540	0	(1,414,530)	0	(361,377)
Total Fund Balances (Deficit)	23,445,769	15,351,221	(1,407,720)	5,019,731	13,434,242
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$32,743,543	\$21,986,591	\$350,224	\$7,857,147	\$18,772,626

See accompanying notes to the basic financial statements

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2020*

<hr/> <hr/>	Total Governmental Funds Balances	\$55,843,243
Total Governmental Funds	<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
<hr/>		
\$50,331,706	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	77,375,266
130,561		
1,479,626		
16,078	Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds:	
69,582	Delinquent Property Taxes	254,088
2,731,953	Sales Taxes	2,615,507
7,137,994	Lodging Taxes	1,834
1,274,028	Intergovernmental	4,831,833
3,898,500	Fines and Forfeitures	20
12,787,604	Charges for Services	77,577
1,613,236	Other	2,151
239,263	Total	7,783,010
<hr/>		
\$81,710,131	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(2,698)
\$900,052	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
827,854	General Obligation Bonds	(613,251)
534,977	Compensated Absences	(2,377,188)
553,564	Deferred Outflows - Asset Retirement Obligation	1,667
185,808	Asset Retirement Obligation	(25,000)
1,639,920	Claims	(99,854)
911,734	Total	(3,113,626)
<hr/>		
5,553,909	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	555,057
12,529,969	Internal Balance	(8,299)
7,783,010	Claims	99,854
<hr/>	Total	646,612
20,312,979		
	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:	
4,228,712	Net Pension Asset	167,065
28,703,611	Net OPEB Asset	50,351
1,543,355	Deferred Outflows - Pension	4,929,817
9,294,932	Deferred Outflows - OPEB	3,359,960
12,072,633	Net Pension Liability	(30,871,618)
	Net OPEB Liability	(20,438,818)
55,843,243	Deferred Inflows - Pension	(6,519,915)
	Deferred Inflows - OPEB	(2,985,238)
<hr/>	Total	(52,308,396)
\$81,710,131		
<hr/> <hr/>	<i>Net Position of Governmental Activities</i>	\$86,223,411

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Revenues					
Property Taxes	\$5,446,189	\$5,695,534	\$0	\$0	\$2,384,020
Sales Taxes	13,836,600	0	0	0	6,284,246
Lodging Taxes	9,689	0	0	0	312,996
Intergovernmental	3,693,983	2,163,222	6,700,438	6,444,120	14,811,068
Interest	538,565	19,527	21	17,418	883
Licenses and Permits	6,893	0	0	0	446,105
Fines and Forfeitures	135,922	0	0	40,437	161,531
Rentals	55,200	75,523	0	0	6,536
Charges for Services	3,211,980	13,745	0	308,049	2,059,338
Contributions and Donations	44,206	5,166	401	0	25,951
Special Assessments	0	0	0	0	138,969
Other	1,400,002	115,650	72,210	106,154	178,190
<i>Total Revenues</i>	<u>28,379,229</u>	<u>8,088,367</u>	<u>6,773,070</u>	<u>6,916,178</u>	<u>26,809,833</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	6,804,045	0	0	0	1,835,075
Judicial	5,117,503	0	0	0	899,591
Public Safety	4,761,948	0	0	0	5,321,966
Public Works	114,595	0	0	6,026,930	622,759
Health	222,883	8,002,191	0	0	352,683
Human Services	608,800	0	7,486,859	0	8,799,133
Conservation and Recreation	491,509	0	0	0	0
Intergovernmental	1,188,058	0	0	0	1,534,600
Capital Outlay	0	0	0	0	3,828,541
Debt Service:					
Principal Retirement	0	0	0	0	104,614
Interest and Fiscal Charges	0	0	0	0	67,532
<i>Total Expenditures</i>	<u>19,309,341</u>	<u>8,002,191</u>	<u>7,486,859</u>	<u>6,026,930</u>	<u>23,366,494</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,069,888</u>	<u>86,176</u>	<u>(713,789)</u>	<u>889,248</u>	<u>3,443,339</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	5,621	8,300	492	34,158	0
Transfers In	0	0	215,936	0	3,174,864
Transfers Out	(3,404,000)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,398,379)</u>	<u>8,300</u>	<u>216,428</u>	<u>34,158</u>	<u>3,174,864</u>
<i>Net Change in Fund Balance</i>	5,671,509	94,476	(497,361)	923,406	6,618,203
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>17,774,260</u>	<u>15,256,745</u>	<u>(910,359)</u>	<u>4,096,325</u>	<u>6,816,039</u>
<i>Fund Balance (Deficit) End 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>

See accompanying notes to the basic financial statements

No assurance is provided on these 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, 2020*

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	\$12,810,233
\$13,525,743	<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
20,120,846	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:	
322,685	Capital Asset Additions	5,820,389
33,812,831	Current Year Depreciation	(6,568,727)
576,414	Total	(748,338)
452,998	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.	(33,578)
337,890	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:	
137,259	Delinquent Property Taxes	(165,970)
5,593,112	Sales Taxes	(931,245)
75,724	Lodging Taxes	1,834
138,969	Intergovernmental	(120,079)
1,872,206	Fines and Forfeitures	20
76,966,677	Charges for Services	(82,316)
8,639,120	Special Assessments	(138,969)
6,017,094	Other	(16,541)
10,083,914	Total	(1,453,266)
6,764,284	In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, an interest expenditure is reported when due.	461
8,577,757	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.	(307,299)
16,894,792	Amortization of deferred outflows related to the asset retirement obligation is reported as an expense in the statement of activities.	(833)
491,509	Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	104,614
2,722,658	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:	
3,828,541	Change in Net Position	(10,897)
104,614	Internal Balances	1,301
67,532	Total	(9,596)
64,191,815	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:	
12,774,862	Pension	3,013,259
48,571	OPEB	19,005
3,390,800	Total	3,032,264
(3,404,000)	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:	
35,371	Pension	(5,048,411)
12,810,233	OPEB	(2,288,975)
43,033,010	Total	(7,337,386)
\$55,843,243	<i>Change in Net Position of Governmental Activities</i>	\$6,057,276

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,258,000	\$5,258,000	\$5,443,673	\$185,673
Sales Taxes	13,450,000	13,665,000	13,725,672	60,672
Lodging Taxes	15,018	15,018	9,954	(5,064)
Intergovernmental	2,849,630	2,888,771	2,794,481	(94,290)
Interest	849,729	849,729	579,272	(270,457)
Licenses and Permits	7,300	7,300	6,893	(407)
Fines and Forfeitures	204,000	204,000	139,276	(64,724)
Rentals	85,100	85,100	58,585	(26,515)
Charges for Services	2,222,543	2,223,838	2,321,943	98,105
Contributions and Donations	3,500	45,791	44,206	(1,585)
Other	87,981	177,714	397,326	219,612
<i>Total Revenues</i>	25,032,801	25,420,261	25,521,281	101,020
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,850,499	6,016,754	5,522,704	494,050
Judicial	4,755,051	4,883,141	4,623,453	259,688
Public Safety	4,335,760	4,387,609	2,347,049	2,040,560
Public Works	89,186	89,186	84,238	4,948
Health	222,569	225,634	220,527	5,107
Human Services	1,556,830	1,556,830	1,022,171	534,659
Conservation and Recreation	490,709	491,509	491,509	0
Intergovernmental	1,193,685	1,193,685	1,193,638	47
<i>Total Expenditures</i>	18,494,289	18,844,348	15,505,289	3,339,059
<i>Excess of Revenues Over Expenditures</i>	6,538,512	6,575,913	10,015,992	3,440,079
Other Financing Sources (Uses)				
Sale of Capital Assets	4,240	4,240	2,576	(1,664)
Advances In	2,200,000	2,200,000	2,200,000	0
Transfers In	300,000	300,000	300,000	0
Transfers Out	(9,165,289)	(9,349,422)	(9,309,009)	40,413
<i>Total Other Financing Sources (Uses)</i>	(6,661,049)	(6,845,182)	(6,806,433)	38,749
<i>Net Change in Fund Balance</i>	(122,537)	(269,269)	3,209,559	3,478,828
<i>Fund Balance Beginning of Year</i>	8,203,256	8,203,256	8,203,256	0
Prior Year Encumbrances Appropriated	784,712	784,712	784,712	0
<i>Fund Balance End of Year</i>	\$8,865,431	\$8,718,699	\$12,197,527	\$3,478,828

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$5,381,534	\$5,635,634	\$5,687,144	\$51,510
Intergovernmental	2,272,486	2,272,486	2,152,196	(120,290)
Rentals	75,523	75,523	75,523	0
Charges for Services	41,928	41,928	24,545	(17,383)
Contributions and Donations	4,795	4,795	5,166	371
Other	1,387,080	1,826,080	1,932,154	106,074
<i>Total Revenues</i>	9,163,346	9,856,446	9,876,728	20,282
Expenditures				
Current:				
Health	9,271,971	9,751,971	7,975,472	1,776,499
<i>Excess of Revenues Over (Under) Expenditures</i>	(108,625)	104,475	1,901,256	1,796,781
Other Financing Sources (Uses)				
Sale of Capital Assets	8,300	8,300	8,300	0
Transfers In	11,999	11,999	0	(11,999)
Transfers Out	(55,229)	(55,229)	0	55,229
<i>Total Other Financing Sources (Uses)</i>	(34,930)	(34,930)	8,300	43,230
<i>Net Change in Fund Balance</i>	(143,555)	69,545	1,909,556	1,840,011
<i>Fund Balance Beginning of Year</i>	12,828,590	12,828,590	12,828,590	0
<i>Fund Balance End of Year</i>	\$12,685,035	\$12,898,135	\$14,738,146	\$1,840,011

See accompanying notes to the basic financial statements

No assurance is provided on these 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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$7,956,919	\$7,956,919	\$7,311,551	(\$645,368)
Other	18,785	18,785	68,314	49,529
<i>Total Revenues</i>	<u>7,975,704</u>	<u>7,975,704</u>	<u>7,379,865</u>	<u>(595,839)</u>
Expenditures				
Current:				
Human Services	8,456,878	8,456,878	8,202,511	254,367
<i>Excess of Revenues Under Expenditures</i>	<u>(481,174)</u>	<u>(481,174)</u>	<u>(822,646)</u>	<u>(341,472)</u>
Other Financing Sources				
Sale of Capital Assets	492	492	492	0
Transfers In	420,455	420,455	215,936	(204,519)
<i>Total Other Financing Sources</i>	<u>420,947</u>	<u>420,947</u>	<u>216,428</u>	<u>(204,519)</u>
<i>Net Change in Fund Balance</i>	<u>(60,227)</u>	<u>(60,227)</u>	<u>(606,218)</u>	<u>(545,991)</u>
<i>Fund Deficit Beginning of Year</i>	(366,050)	(366,050)	(366,050)	0
Prior Year Encumbrances Appropriated	426,277	426,277	426,277	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$545,991)</u>	<u>(\$545,991)</u>

See accompanying notes to the basic financial statements

No assurance is provided on these 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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$6,725,000	\$6,725,000	\$6,496,113	(\$228,887)
Interest	30,000	30,000	20,912	(9,088)
Fines and Forfeitures	50,000	50,000	41,860	(8,140)
Charges for Services	213,432	213,432	304,644	91,212
Other	126,000	126,000	133,266	7,266
<i>Total Revenues</i>	7,144,432	7,144,432	6,996,795	(147,637)
Expenditures				
Current:				
Public Works	7,721,745	9,407,703	6,829,702	2,578,001
<i>Excess of Revenues Over (Under) Expenditures</i>	(577,313)	(2,263,271)	167,093	2,430,364
Other Financing Sources				
Sale of Capital Assets	34,158	34,158	34,158	0
<i>Net Change in Fund Balance</i>	(543,155)	(2,229,113)	201,251	2,430,364
<i>Fund Balance Beginning of Year</i>	1,752,009	1,752,009	1,752,009	0
Prior Year Encumbrances Appropriated	651,008	651,008	651,008	0
<i>Fund Balance End of Year</i>	\$1,859,862	\$173,904	\$2,604,268	\$2,430,364

See accompanying notes to the basic financial statements

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2020

	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	\$747,579	\$794,743	\$1,542,322	\$1,454,442
Cash and Cash Equivalents in Segregated Accounts	53,675	33,967	87,642	0
Accounts Receivable	486,527	307,932	794,459	0
Interfund Receivable	475	265	740	20,950
Intergovernmental Receivable	0	21,717	21,717	0
Materials and Supplies Inventory	27,218	22,268	49,486	0
Prepaid Items	5,531	11,345	16,876	171,192
<i>Total Current Assets</i>	<u>1,321,005</u>	<u>1,192,237</u>	<u>2,513,242</u>	<u>1,646,584</u>
<i>Noncurrent Assets:</i>				
Net Pension Asset	5,389	1,796	7,185	0
<i>Capital Assets:</i>				
Land and Construction in Progress	367,775	768,908	1,136,683	0
Depreciable Capital Assets, Net	19,445,461	13,804,981	33,250,442	0
<i>Total Noncurrent Assets</i>	<u>19,818,625</u>	<u>14,575,685</u>	<u>34,394,310</u>	<u>0</u>
<i>Total Assets</i>	<u>21,139,630</u>	<u>15,767,922</u>	<u>36,907,552</u>	<u>1,646,584</u>
Deferred Outflows of Resources				
Pension	154,317	51,438	205,755	0
OPEB	108,186	36,062	144,248	0
<i>Total Deferred Outflows of Resources</i>	<u>262,503</u>	<u>87,500</u>	<u>350,003</u>	<u>0</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	41,483	19,125	60,608	0
Accrued Wages	18,952	11,791	30,743	607
Intergovernmental Payable	40,286	8,716	49,002	41,841
Payroll Withholdings Payable	4,318	3,252	7,570	125
Compensated Absences Payable	21,374	12,016	33,390	0
Interfund Payable	41,111	33,061	74,172	949,100
Accrued Interest Payable	23,653	41,766	65,419	0
USDA Revenue Bonds Payable	17,600	78,400	96,000	0
USDA General Obligation Bonds Payable	0	36,600	36,600	0
OPWC Loans Payable	118,779	55,209	173,988	0
OWDA Loans Payable	138,569	62,126	200,695	0
Capital Leases Payable	39,901	10,905	50,806	0
Claims Payable	0	0	0	32,477
<i>Total Current Liabilities</i>	<u>506,026</u>	<u>372,967</u>	<u>878,993</u>	<u>1,024,150</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	23,524	42,290	65,814	0
Interfund Payable	568,820	249,817	818,637	0
USDA Revenue Bonds Payable	1,073,000	4,376,600	5,449,600	0
USDA General Obligation Bonds Payable	0	159,500	159,500	0
OPWC Loans Payable	1,220,785	685,766	1,906,551	0
OWDA Loans Payable	2,017,000	659,977	2,676,977	0
Capital Leases Payable	151,000	34,505	185,505	0
Claims Payable	0	0	0	67,377
Net Pension Liability	973,497	324,499	1,297,996	0
Net OPEB Liability	659,317	219,772	879,089	0
<i>Total Long-Term Liabilities</i>	<u>6,686,943</u>	<u>6,752,726</u>	<u>13,439,669</u>	<u>67,377</u>
<i>Total Liabilities</i>	<u>7,192,969</u>	<u>7,125,693</u>	<u>14,318,662</u>	<u>1,091,527</u>
Deferred Inflows of Resources				
Pension	208,475	69,491	277,966	0
OPEB	94,168	31,391	125,559	0
<i>Total Deferred Inflows of Resources</i>	<u>302,643</u>	<u>100,882</u>	<u>403,525</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	15,140,905	8,413,893	23,554,798	0
Restricted for:				
Debt Service	77,720	268,656	346,376	0
Unrestricted (Deficit)	(1,312,104)	(53,702)	(1,365,806)	555,057
<i>Total Net Position</i>	<u>\$13,906,521</u>	<u>\$8,628,847</u>	<u>22,535,368</u>	<u>\$555,057</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.

	8,299
Net position of business-type activities	\$22,543,667

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, 2020*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
Operating Revenues				
Charges for Services	\$2,220,439	\$1,403,819	\$3,624,258	\$223,300
Other	9,155	29,164	38,319	32,614
<i>Total Operating Revenues</i>	<u>2,229,594</u>	<u>1,432,983</u>	<u>3,662,577</u>	<u>255,914</u>
Operating Expenses				
Personal Services	958,493	556,520	1,515,013	17,886
Materials and Supplies	55,785	94,192	149,977	0
Contractual Services	676,487	256,846	933,333	253,815
Claims - Change in Worker's Compensation Estimate	0	0	0	(4,980)
Other	789	963	1,752	90
Depreciation	579,371	321,472	900,843	0
<i>Total Operating Expenses</i>	<u>2,270,925</u>	<u>1,229,993</u>	<u>3,500,918</u>	<u>266,811</u>
<i>Operating Income (Loss)</i>	<u>(41,331)</u>	<u>202,990</u>	<u>161,659</u>	<u>(10,897)</u>
Non-Operating Revenues (Expenses)				
Intergovernmental	6,191	2,876	9,067	0
Gain on Sale of Capital Assets	2,639	0	2,639	0
Interest and Fiscal Charges	(121,797)	(196,199)	(317,996)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(112,967)</u>	<u>(193,323)</u>	<u>(306,290)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions, Special Item, and Transfers</i>	<u>(154,298)</u>	<u>9,667</u>	<u>(144,631)</u>	<u>(10,897)</u>
Capital Contributions	168,730	279,076	447,806	0
Special Item - Transfer of Water Operations	0	60,500	60,500	0
Transfers In	0	13,200	13,200	0
<i>Change in Net Position</i>	<u>14,432</u>	<u>362,443</u>	<u>376,875</u>	<u>(10,897)</u>
<i>Net Position Beginning of Year</i>	<u>13,892,089</u>	<u>8,266,404</u>	<u>565,954</u>	<u>565,954</u>
<i>Net Position End of Year</i>	<u>\$13,906,521</u>	<u>\$8,628,847</u>	<u>\$555,057</u>	<u>\$555,057</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.

Change in net position of business-type activities

(1,301)
\$375,574

See accompanying notes to the basic financial statements

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2020

	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	\$2,200,323	\$1,392,225	\$3,592,548	\$0
Cash Received from Transactions with Other Funds	0	0	0	200,259
Cash Received from Transactions for Outside Organizations	0	0	0	20,758
Cash Payments to Employees for Services	(807,277)	(490,470)	(1,297,747)	(17,494)
Cash Payments for Goods and Services	(726,501)	(357,895)	(1,084,396)	(217,846)
Cash Payments for Claims	0	0	0	(26,486)
Cash Payments for Transactions with Other Funds	(4,156)	(2,450)	(6,606)	0
Other Operating Revenues	8,710	7,319	16,029	987,190
Other Operating Expenses	(364)	(534)	(898)	(90)
Transfer of Water Operations	0	25,916	25,916	0
<i>Net Cash Provided by Operating Activities</i>	670,735	574,111	1,244,846	946,291
Cash Flows from Noncapital Financing Activities				
Intergovernmental	6,191	2,876	9,067	0
Principal Payments - OPWC Loans	(3,872)	0	(3,872)	0
Addition of Interfund Loans	0	160,000	160,000	0
Repayment of Interfund Loans	(39,610)	(14,843)	(54,453)	0
Interest Payments - Interfund Loans	0	(266)	(266)	0
Transfers In	0	13,200	13,200	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	(37,291)	160,967	123,676	0
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	168,730	279,076	447,806	0
Sale of Capital Assets	2,639	0	2,639	0
Purchase of Capital Assets	(265,767)	(982,843)	(1,248,610)	0
OPWC Loans Issued	35,013	68,343	103,356	0
OWDA Loans Issued	0	378,068	378,068	0
Principal Payments - USDA Revenue Bonds	(16,900)	(75,600)	(92,500)	0
Principal Payments - USDA General Obligation Bonds	0	(35,500)	(35,500)	0
Principal Payments - OPWC Loans	(55,366)	(22,866)	(78,232)	0
Principal Payments - OWDA Loans	(179,572)	(71,559)	(251,131)	0
Principal Payments - Capital Leases	(37,941)	(11,092)	(49,033)	0
Interest Payments - USDA Revenue Bonds	(47,069)	(169,897)	(216,966)	0
Interest Payments - USDA General Obligation Bonds	0	(7,817)	(7,817)	0
Interest Payments - OWDA Loans	(62,423)	(17,893)	(80,316)	0
Interest Payments - Capital Leases	(13,124)	(1,034)	(14,158)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	(471,780)	(670,614)	(1,142,394)	0
<i>Net Increase in Cash and Cash Equivalents</i>	161,664	64,464	226,128	946,291
<i>Cash and Cash Equivalents Beginning of Year</i>	639,590	764,246	1,403,836	508,151
<i>Cash and Cash Equivalents End of Year</i>	\$801,254	\$828,710	\$1,629,964	\$1,454,442

(continued)

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	(\$41,331)	\$202,990	\$161,659	(\$10,897)
Adjustments:				
Depreciation	579,371	321,472	900,843	0
Transfer of Water Operations	0	25,916	25,916	0
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(20,236)	(11,457)	(31,693)	0
Interfund Receivable	(325)	(265)	(590)	(2,858)
Intergovernmental Receivable	0	(21,717)	(21,717)	6,329
Materials and Supplies Inventory	(4,681)	(3,829)	(8,510)	0
Prepaid Items	1,326	(5,639)	(4,313)	33,873
Net Pension Asset	(785)	(261)	(1,046)	0
Deferred Outflows - Pension	216,935	72,313	289,248	0
Deferred Outflows - OPEB	96,573	32,191	128,764	0
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	8,728	2,472	11,200	0
Accrued Wages	3,987	1,850	5,837	206
Intergovernmental Payable	2,551	1,088	3,639	1,194
Payroll Withholdings Payable	4,318	3,252	7,570	125
Compensated Absences Payable	(1,170)	11,247	10,077	0
Interfund Payable	149	711	860	948,822
Claims Payable	0	0	0	(30,503)
Net Pension Liability	22,055	7,352	29,407	0
Net OPEB Liability	40,119	13,373	53,492	0
Deferred Inflows - Pension	(173,539)	(57,845)	(231,384)	0
Deferred Inflows - OPEB	(63,310)	(21,103)	(84,413)	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$670,735</u>	<u>\$574,111</u>	<u>\$1,244,846</u>	<u>\$946,291</u>

Noncash Capital Financing Activities:

During 2020, the County entered into a capital lease for a mini excavator in the amount of \$56,502 for the water district fund.

During 2020, water system assets with book values of \$34,584 were transferred to the water district fund from Zoarville Waterworks Company. This amount is recorded as a special item.

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

See accompanying notes to the basic financial statements

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

Assets	
Equity in Pooled Cash and Cash Equivalents	\$11,531,308
Cash and Cash Equivalents in Segregated Accounts	765,261
Intergovernmental Receivable	3,904,953
Property Taxes Receivable	99,068,258
Special Assessments Receivable	1,135,557
	<hr/>
<i>Total Assets</i>	<i>116,405,337</i>
	<hr/>
Liabilities	
Accounts Payable	462,555
Intergovernmental Payable	6,942,142
	<hr/>
<i>Total Liabilities</i>	<i>7,404,697</i>
	<hr/>
Deferred Inflows of Resources	
Property Taxes	95,862,619
	<hr/>
Net Position	
Restricted for Individuals, Organizations and Other Governments	\$13,138,021
	<hr/> <hr/>

See accompanying notes to the basic financial statements

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

Additions	
Intergovernmental Amounts for Other Governments	\$14,488,959
Amounts Received as Fiscal Agent	11,726,318
Licenses, Permits and Fees for Other Governments	511,649
Fines and Forfeitures for Other Governments	372,438
Fines and Forfeitures for Others	962,719
Sheriff Sales Collections for Others	448,395
Property Tax and Special Assessment Collections for Other Governments	87,901,546
Sales Tax Collections for State	17,959,876
Interest	226
Amounts Received for Others	242,029
	<u>134,614,155</u>
<i>Total Additions</i>	
Deductions	
Distributions of State Funds to Other Governments	8,239,502
Distributions to Other Governments	6,249,683
Distributions as Fiscal Agent	9,608,190
Licenses, Permits and Fees Distributions to Other Governments	511,649
Fines and Forfeitures Distributions to Other Governments	372,438
Fines and Forfeitures Distributions to Others	962,719
Sheriff Sales Distributions to Others	448,395
Property Tax and Special Assessment Distributions to Other Governments	89,191,115
Sales Tax Distributions to State	17,959,876
Distributions to Individuals	235,975
Other Distributions	151,935
	<u>133,931,477</u>
<i>Total Deductions</i>	
<i>Net Increase in Fiduciary Net Position</i>	682,678
<i>Net Position Beginning of Year</i>	<u>12,455,343</u>
<i>Net Position End of Year</i>	<u><u>\$13,138,021</u></u>

See accompanying notes to the basic financial statements

No assurance is provided on these financial statements.

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Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020, the County paid \$6,022,237 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, 2020

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, 2020

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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

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.

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Basis of Accounting

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

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

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

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

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension and OPEB and asset retirement obligations. 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 is 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 position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

is an enforceable legal claim as of December 31, 2020, but which were levied to finance 2021 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, lodging 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 2020, investments were limited to negotiable certificates of deposit and STAR Ohio. Investments other than STAR Ohio are reported at fair value.

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

For 2020, 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 \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2020 amounted to \$538,565, which includes \$368,539 assigned from other County funds.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Restricted Assets

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

Inventory

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2020, 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:

<u>Description</u>	<u>Estimated Lives</u>
Building 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Interfund Balances

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

Compensated Absences

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

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

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

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, 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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2021 appropriated budget have been assigned by the County Commissioners.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

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

Net Position

Net position represents the difference between all other elements of the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes includes delinquent real estate tax collection, revenue derived from the sale of dog licenses, 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, 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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Operating Revenues and Expenses

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

Contributions of Capital

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

Internal Activity

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

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

Budgetary Data

All funds, except custodial funds, are legally required to be budgeted and appropriated. Budgetary information for the Community Mental Health Fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain budgetary financial records. Budgetary information for the commissary special revenue fund is not reported because it did not have any budgetary activity in 2020. 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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Pensions/Other Postemployment Benefits (OPEB)

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

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control the County Administration and that are either unusual in nature or infrequent in occurrence. During 2020, the County recognized a gain of \$60,500 on the transfer of certain water operations from Zoarville Waterworks Company, which was recorded as a special item.

Estimates

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

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

For 2020, the County implemented the Governmental Accounting Standard Board’s (GASB) Statement No. 83, Certain Asset Retirement Obligations. GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. The implementation of GASB Statement No. 83 had the following effect on net position as of December 31, 2019:

	Governmental Activities	Business-Type Activities
Net Position December 31, 2019	\$80,188,635	\$22,168,093
Adjustments:		
GASB Statement 83	(22,500)	0
Restated Net Position December 31, 2019	\$80,166,135	\$22,168,093

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 4 – Accountability

At December 31, 2020, the following funds had deficit fund balances:

	<u>Amount</u>
<i>Special Revenue:</i>	
Public Assistance	\$1,407,720
<i>Capital Projects:</i>	
County Building Improvements	361,377

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).

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Net Change in Fund Balance
 General and Major Special Revenue Funds

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
GAAP Basis	\$5,671,509	\$94,476	(\$497,361)	\$923,406
Revenue Accruals	(895,872)	1,885,168	642,302	87,652
Beginning Unreported Cash	442,983	171,370	47,427	19,063
Ending Unreported Cash	(506,764)	(268,177)	(82,934)	(26,098)
Fair Value Adjustments for Investments:				
Beginning Adjustment	47,154	0	0	0
Ending Adjustment	(99,102)	0	0	0
Advances In	2,200,000	0	0	0
Expenditure Accruals	177,535	27,077	(120,859)	(23,620)
Perspective Differences:				
County 911 Fund	(943,471)	0	0	0
Jail Operations Fund	(1,930,853)	0	0	0
Certificate of Title Fund	(66,178)	0	0	0
Growth Fund	43,881	0	0	0
Recorder's Special Fund	(38,050)	0	0	0
Southern District Probation Fund	(6,998)	0	0	0
Public Defender Commission Fund	(568)	0	0	0
Encumbrances	(885,647)	(358)	(594,793)	(779,152)
Budget Basis	<u>\$3,209,559</u>	<u>\$1,909,556</u>	<u>(\$606,218)</u>	<u>\$201,251</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;

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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

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

Cash on Hand

At December 31, 2020, the County had \$610,116 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 \$9,469,811, and the bank balance was \$11,564,838. At December 31, 2020, \$355,495 of the County's total bank balance was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Two of the County's financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

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.

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Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Investments

Investments are reported at fair value. As of December 31, 2020, the County had the following investments:

Measurement/Investment	Measurement Amounts and Maturity in Years		
	Less than 1	1-3	Total
Net Asset Value Per Share			
STAR Ohio	\$50,703,476	\$0	\$50,703,476
Fair Value - Level 2 Inputs			
Negotiable Certificates of Deposit	2,749,729	2,549,373	5,299,102
Total	\$53,453,205	\$2,549,373	\$56,002,578

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, 2020. 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 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, 2020, the County did not have 5 percent or more invested in the securities of any one issuer.

Note 7 – Receivables

Receivables at December 31, 2020, 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

A summary of the principal items of intergovernmental receivables follows:

Governmental Funds:	
Gasoline and Excise Taxes	\$1,611,399
Motor Vehicle Distribution	1,565,670
Children's Services Grants and Subsidies	649,627
Homestead and Rollback	599,166
Casino Monies	548,710
Ohio Department of Transportation Grant	455,658
Local Government	434,481
Assigned Counsel Reimbursements	264,215
Child Support Enforcement Agency Grants and Subsidies	262,349
Community Corrections Grants	230,000
Public Assistance Grants and Subsidies	192,388
Developmental Disabilities Grants and Subsidies	157,578
Elections Expense	45,538
Law Enforcement Grants and Subsidies	36,718
Emergency Management Performance Grant	31,864
Miscellaneous	19,053
Policing Charges for Services	12,249
Victim Assistance Grants and Subsidies	8,133
Wireless 911 Reimbursement	7,500
Engineer Charges and Reimbursements	5,698
<i>Total Governmental Funds</i>	<i>\$7,137,994</i>
Proprietary Fund:	
Water District	\$21,717

The monies loaned to the Newcomerstown Community Improvement Corporation (\$1,295,867 from the capital projects fund and \$189,324 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 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes were levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2020, 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	\$1,621,605,350
Commercial/Industrial/Public Utility	351,116,650
Tangible Personal Property:	
Public Utility	349,098,810
Total Assessed Value	\$2,321,820,810

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, 2020, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2020 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 2020, the County’s property taxes were reduced by \$84,043 under various tax abatement agreements entered into by the following subdivisions:

Overlapping Government	Amount of 2020 Taxes Abated
<i>Enterprise Zone Tax Exemptions:</i>	
Goshen Township	\$40,548
City of Dover	15,924
Village of Sugarcreek	7,625
Village of Gnadenhutten	5,569
Lawrence Township	5,067
Warwick Township	3,955
Franklin Township	1,959
Village of Strasburg	1,855
Village of Newcomerstown	946
Village of Midvale	595

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020. 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, 2020, was as follows:

	Balance 12/31/2019	Additions	Deletions	Balance 12/31/2020
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,315,614	\$0	\$0	\$1,315,614
Construction in Progress	102,919	96,804	(143,205)	56,518
Total Capital Assets, not being depreciated	1,418,533	96,804	(143,205)	1,372,132
Capital Assets, being depreciated:				
Buildings and Improvements	41,031,773	539,778	0	41,571,551
Machinery and Equipment	16,310,960	719,252	(263,000)	16,767,212
Vehicles	5,418,634	677,350	(76,517)	6,019,467
Infrastructure	129,832,628	3,930,410	0	133,763,038
Total Capital Assets, being depreciated	192,593,995	5,866,790	(339,517)	198,121,268
Less Accumulated Depreciation:				
Buildings and Improvements	(19,819,533)	(899,325)	0	(20,718,858)
Machinery and Equipment	(5,958,462)	(1,590,531)	229,422	(7,319,571)
Vehicles	(3,702,756)	(490,397)	76,517	(4,116,636)
Infrastructure	(86,374,595)	(3,588,474)	0	(89,963,069)
Total Accumulated Depreciation	(115,855,346)	(6,568,727) *	305,939	(122,118,134)
Total Capital Assets being depreciated, Net	76,738,649	(701,937)	(33,578)	76,003,134
Governmental Activities Capital Assets, Net	\$78,157,182	(\$605,133)	(\$176,783)	\$77,375,266

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Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General Government:	
Legislative and Executive	\$591,935
Judicial	50,664
Public Safety	1,542,529
Public Works	4,123,904
Health	189,108
Human Services	67,943
Conservation and Recreation	2,644
Total	<u>\$6,568,727</u>

Capital asset activity for business-type activities for the year ended December 31, 2020, was as follows:

	Balance 12/31/2019	Additions	Deletions	Transfer of Operations	Balance 12/31/2020
Business-Type Activities:					
Capital Assets, not being depreciated:					
Land	\$246,142	\$189,108	\$0	\$20,000	\$455,250
Construction in Progress	1,184,451	898,327	(1,401,345)	0	681,433
Total Capital Assets, not being depreciated	1,430,593	1,087,435	(1,401,345)	20,000	1,136,683
Capital Assets, being depreciated:					
Buildings and Improvements	6,321,279	0	0	0	6,321,279
Machinery and Equipment	4,049,379	146,732	0	0	4,196,111
Vehicles	876,234	45,000	(37,417)	0	883,817
Sewer/Water Lines	38,974,465	1,423,321	0	14,584	40,412,370
Total Capital Assets, being depreciated	50,221,357	1,615,053	(37,417)	14,584	51,813,577
Less Accumulated Depreciation:					
Buildings and Improvements	(3,486,770)	(125,757)	0	0	(3,612,527)
Machinery and Equipment	(1,778,406)	(122,090)	0	0	(1,900,496)
Vehicles	(676,991)	(49,440)	37,417	0	(689,014)
Sewer/Water Lines	(11,757,542)	(603,556)	0	0	(12,361,098)
Total Accumulated Depreciation	(17,699,709)	(900,843)	37,417	0	(18,563,135)
Total Capital Assets being depreciated, Net	32,521,648	714,210	0	14,584	33,250,442
Business-Type Activities Capital Assets, Net	\$33,952,241	\$1,801,645	(\$1,401,345)	\$34,584	\$34,387,125

Note 11 – Risk Management

The County is exposed to various risks of loss related to torts; the theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2006, the County joined Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$500,000,000 per occurrence for real and personal property; \$2,000,000 per occurrence for General Liability, Law

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Enforcement Liability, Automobile Liability, Public Official's Liability, and Ohio Stop Gap, all of which are subject to a \$50,000 self-insured retention by the County, except Automobile Liability and Automobile Physical Damage, which are at \$10,000 and \$5,000, respectively. PERC's excess insurance carriers are Travelers Casualty and Surety Company of America for Property, Underwriter's at Lloyd's of London for Primary Liability, and Genesis Insurance Company for Excess Liability.

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

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 \$872.03 and \$1,840.92 for the family plan and between \$471.36 and \$594.14 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 \$37.83 and \$251.03 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$19.84 and \$81.02 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 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 2020, 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

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

life insurance and accidental death and dismemberment insurance through the Dearborn National Life Insurance Company in the amount of \$20,000 for all full-time employees, at a cost to the County of \$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
Single (Employee Only)	\$730.90	\$38.09	\$10.37
Family	1,966.05	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 \$25,523. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims of \$99,854 have been accrued as a liability at December 31, 2020, 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, 2020, 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 2019 and 2020 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2019	\$351,669	\$0	(\$61,013)	(\$133,813)	\$156,843
2020	156,843	0	(26,486)	(4,980)	125,377

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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	2026
<i>OPWC Loans from Direct Borrowing:</i>			
Sewer - 1999 Wilkshire Hills Upgrading	0.00	247,729	2020
Sewer - 2002 Wilkshire Hills Sewer System	0.00	149,286	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	Not Finalized	Not Finalized
Water - 1999 Mineral City	2.00	894,485	2023
Water - 2013 Dundee WTP	3.34	87,511	2033
Water - 2013 Sandyville Water Transmission	3.42	290,000	2033
Water - 2019 Wilkshire Hills Water System Improvement Design	2.47	Not Finalized	Not Finalized
Water - 2019 Wilkshire Hills Well #2 Replacement	1.78 - 1.87	Not Finalized	Not Finalized

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Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

	Balance (Restated) 12/31/19	Increase	Decrease	Balance 12/31/20	Amounts Due In One Year
Governmental Activities:					
Debt from Direct Placement:					
County Building Improvement General Obligation Bonds	\$717,865	\$0	(\$104,614)	\$613,251	\$110,210
Net Pension Liability:					
OPERS	41,738,514	0	(11,560,100)	30,178,414	0
STRS	569,729	123,475	0	693,204	0
Total Net Pension Liability	42,308,243	123,475	(11,560,100)	30,871,618	0
Net OPEB Liability - OPERS	19,278,393	1,160,425	0	20,438,818	0
Compensated Absences	2,069,889	1,504,596	(1,197,297)	2,377,188	1,302,230
Asset Retirement Obligations	25,000	0	0	25,000	0
Claims	130,357	0	(30,503)	99,854	32,477
<i>Total Governmental Activities</i>	<u>\$64,529,747</u>	<u>\$2,788,496</u>	<u>(\$12,892,514)</u>	<u>\$54,425,729</u>	<u>\$1,444,917</u>
Business-Type Activities:					
USDA Revenue Bonds from Direct Placement:					
Sewer - Stone Creek Sanitary Sewer Improvements	\$1,107,500	\$0	(\$16,900)	\$1,090,600	\$17,600
Water - Water Systems Improvements	4,530,600	0	(75,600)	4,455,000	78,400
Total USDA Revenue Bonds	5,638,100	0	(92,500)	5,545,600	96,000
USDA General Obligation Bonds from Direct Placement:					
Water - Water Meter Project	231,600	0	(35,500)	196,100	36,600
OPWC Loans from Direct Borrowings:					
Sewer - 1999 Wilkshire Hills Upgrading	6,193	0	(6,193)	0	0
Sewer - 2002 Wilkshire Hills Sewer System	22,395	0	(3,732)	18,663	7,466
Sewer - 2005 Sandyville Pump Station	15,125	0	(1,375)	13,750	2,750
Sewer - 2005 Mineral City Broadway Street	47,136	0	(3,928)	43,208	7,856
Sewer - 2006 Power Generator Phase II	66,645	0	(4,166)	62,479	8,331
Sewer - 2007 Midvale Barnhill	69,061	0	(4,317)	64,744	8,633
Sewer - 2009 Stone Creek Wastewater System	300,000	0	(12,500)	287,500	25,000
Sewer - 2011 Wastewater Treatment Plant	219,062	0	(8,762)	210,300	17,525
Sewer - 2013 Sandyville Pump Station #2	291,013	0	(10,393)	280,620	20,786
Sewer - 2013 Dover Township Sewer Extension Phase I	108,430	0	(3,872)	104,558	7,745
Sewer - 2019 Wilkshire Hills WWTP Headworks	218,729	35,013	0	253,742	12,687
Total Sewer	1,363,789	35,013	(59,238)	1,339,564	118,779
Water - 2006 Emergency Power Generator Phase I	42,417	0	(3,263)	39,154	6,526
Water - 2007 Wainwright Water System Improvements	64,197	0	(3,776)	60,421	7,552
Water - 2013 Dundee Water System Improvements	280,000	0	(10,000)	270,000	20,000
Water - 2014 Wilkshire Water Storage Repairs	64,700	0	(2,100)	62,600	4,200
Water - 2016 Kerns Drive Waterline Replacement	122,992	0	(3,727)	119,265	7,454
Water - 2019 Zoarville Water Transmission Line	121,192	68,343	0	189,535	9,477
Total Water	695,498	68,343	(22,866)	740,975	55,209
Total OPWC Loans	2,059,287	103,356	(82,104)	2,080,539	173,988
OWDA Loans from Direct Borrowings:					
Sewer - 2009 Mineral City Sewer Improvements	1,258,406	0	(130,786)	1,127,620	135,070
Sewer - 2014 Wilkshire Aerator Replacement	55,419	0	(3,399)	52,020	3,499
Sewer - 2015 Sandyville-East Sparta Upgrade	1,021,316	0	(45,387)	975,929	0
Total Sewer	\$2,335,141	\$0	(\$179,572)	\$2,155,569	\$138,569

(continued)

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	Balance 12/31/19	Increase	Decrease	Balance 12/31/20	Amounts Due In One Year
Business-Type Activities:					
OWDA Loans from Direct Borrowings (continued):					
Water - 1999 Mineral City	\$153,303	\$0	(\$42,750)	\$110,553	\$43,605
Water - 2013 Dundee WTP	65,135	0	(3,890)	61,245	4,021
Water - 2013 Sandyville Water Transmission	195,750	0	(14,500)	181,250	14,500
Water - 2019 Wilkshire Hills Water System Improvement Design	893	198,124	(6,397)	192,620	0
Water - 2019 Wilkshire Hills Well #2 Replacement	513	179,944	(4,022)	176,435	0
Total Water	415,594	378,068	(71,559)	722,103	62,126
Total OWDA Loans	2,750,735	378,068	(251,131)	2,877,672	200,695
Net Pension Liability - OPERS:					
Sewer	1,346,404	0	(372,907)	973,497	0
Water	448,801	0	(124,302)	324,499	0
Total Net Pension Liability - OPERS	1,795,205	0	(497,209)	1,297,996	0
Net OPEB Liability - OPERS:					
Sewer	621,884	37,433	0	659,317	0
Water	207,295	12,477	0	219,772	0
Total Net OPEB Liability - OPERS	829,179	49,910	0	879,089	0
Capital Leases:					
Sewer	228,842	0	(37,941)	190,901	39,901
Water	0	56,502	(11,092)	45,410	10,905
Total Capital Leases	228,842	56,502	(49,033)	236,311	50,806
Compensated Absences	89,127	53,769	(43,692)	99,204	33,390
Total Business-Type Activities	\$13,622,075	\$641,605	(\$1,051,169)	\$13,212,511	\$591,479

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, community corrections grant, felony delinquent care, victim assistance, mediation grant, law library resource, targeted community alternative to prison, 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 community development block grant fund, the community corrections grant fund, the delinquent real estate collection fund, the felony delinquent care fund, the victim assistance 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 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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

The County has pledged future sewer revenues, net of operating expenses, to repay USDA revenue bonds, OPWC and OWDA loans and capital leases in the Tuscarawas County sewer district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2051. Annual principal and interest payments on these loans are expected to require about 77.0 percent of net revenues and about 18.6 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$5,875,951. Principal and interest for the current year were \$416,267 and total revenues were \$2,232,233.

The County has pledged future water revenues, net of operating expenses, to repay USDA revenue bonds and OPWC and OWDA loans in the Tuscarawas County water district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2051. Annual principal and interest payments on these loans are expected to require about 70.5 percent of net revenues and about 25.8 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$9,179,687. Principal and interest for the current year were \$369,941 and total revenues were \$1,432,983.

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 \$2,080,539 related to business-type activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County's outstanding OWDA loans from direct borrowings of \$2,877,672 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

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$1,550,990 for sewer and water projects. Since the loan repayment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements. Until final repayment schedules are available, the County will pay based on estimates. The balances of these loans are as follows:

	Balance 12/31/2020	Lines of Credit
OWDA Loans Not Finalized:		
Sewer - 2015 Sandyville-East Sparta Upgrade	\$975,929	\$1,110,075
Water - 2019 Wilkshire Hills Water System Improvement Design	192,620	260,458
Water - 2019 Wilkshire Hills Well #2 Replacement	176,435	180,457
Total Water	369,055	440,915
Total OWDA Loans Not Finalized	\$1,344,984	\$1,550,990

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

	Governmental Activities - From Direct Placement	
	County Building General Obligation Bond	
	Principal	Interest
2021	\$110,210	\$30,944
2022	116,107	25,048
2023	122,318	18,837
2024	128,861	12,293
2025	135,755	5,398
Totals	\$613,251	\$92,520

	Business-Type Activities - From Direct Placements/Direct Borrowings						
	USDA		USDA		OPWC Loans	OWDA Loans	
	Revenue Bonds		General Obligation Bonds		Principal	Principal	Interest
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2021	\$96,000	\$213,413	\$36,600	\$6,618	\$173,988	\$200,695	\$44,627
2022	99,700	209,725	37,900	5,383	173,987	206,233	38,933
2023	103,500	205,895	39,200	4,104	170,253	189,043	33,072
2024	107,500	201,918	40,500	2,781	166,522	171,549	27,526
2025	111,700	197,787	41,900	1,414	166,521	176,686	22,268
2026-2030	625,900	921,179	0	0	699,887	525,901	39,841
2031-2035	755,900	791,222	0	0	411,106	62,581	3,124
2036-2040	912,900	634,213	0	0	118,275	0	0
2041-2045	1,102,700	444,474	0	0	0	0	0
2046-2050	1,331,900	215,190	0	0	0	0	0
2051	297,900	11,477	0	0	0	0	0
Totals	\$5,545,600	\$4,046,493	\$196,100	\$20,300	\$2,080,539	\$1,532,688	\$209,391

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 \$55,932,269 at December 31, 2020.

Note 13 – Capital Leases

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

The assets acquired through capital leases are as follows:

	Business-Type Activities			Total
	Sewer Lines	Camera Van	Mini Excavator	
Asset:				
Sewer Lines	\$355,000	\$0	\$0	\$355,000
Vehicle	0	119,500	0	119,500
Equipment	0	0	56,502	56,502
Less: Accumulated Depreciation	(198,800)	(52,904)	(2,030)	(253,734)
Total	\$156,200	\$66,596	\$54,472	\$277,268

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

	Business-Type Activities
2021	\$63,324
2022	36,496
2023	36,566
2024	36,574
2025	24,393
2026-2029	98,590
Total Minimum Lease Payment	295,943
Less: Amount Representing Interest	(59,632)
Present Value of Minimum Lease Payments	\$236,311

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 14 – Compensated Absences

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

Note 15 – Contingent Liabilities

Federal and State Grants

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

Litigation

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

Note 16 – Internal Activity

Interfund Transfers

Interfund transfers for the year ended December 31, 2020, consisted of the following:

Transfer to	Transfer From General
Public Assistance	\$215,936
Other Governmental Funds	3,174,864
Water District	13,200
Total	\$3,404,000

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 \$215,936 to the public assistance fund to be used for a mandated share of funding, \$2,170,000 to the children’s services fund for foster care services, \$144,864 to various other special revenue funds to support programs accounted for in those funds, \$860,000 to various capital projects funds to support capital projects, and \$13,200 to the water district fund to provide for a portion of the well protection plan.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Interfund Balances

Interfund balances for the year ended December 31, 2020, consisted of the following:

Interfund Payable	Interfund Receivable				
	General	Board of Developmental Disabilities	Public Assistance Fund	Motor Vehicle License and Gas Tax	Other Governmental Funds
Governmental Funds:					
General	\$0	\$0	\$413	\$336	\$0
Board of Developmental Disabilities	0	0	0	77	0
Public Assistance	3,744	0	0	0	0
Motor Vehicle License and Gas Tax	0	0	0	0	0
Other Governmental Funds	866,549	6,360	0	90	13,742
Proprietary Funds:					
Sewer District	437,344	0	0	0	172,266
Water District	2,159	0	0	0	280,513
Internal Service Funds	933,161	4,848	3,624	2,350	4,377
Total	\$2,242,957	\$11,208	\$4,037	\$2,853	\$470,898

Interfund Payable	Interfund Receivable (continued)			
	Sewer District	Water District Fund	Internal Service Funds	Total
Governmental Funds:				
General	\$0	\$0	\$11,283	\$12,032
Board of Developmental Disabilities	0	0	2,579	2,656
Public Assistance	0	0	2,855	6,599
Motor Vehicle License and Gas Tax	0	0	1,779	1,779
Other Governmental Funds	0	0	1,927	888,668
Proprietary Funds:				
Sewer District	0	0	321	609,931
Water District	0	0	206	282,878
Internal Service Funds	475	265	0	949,100
Total	\$475	\$265	\$20,950	\$2,753,643

Interfund balances at December 31, 2020, 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 \$210,000 of the interfund balance of \$225,000 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 \$258,402 of the interfund balance of \$295,317 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 \$142,147 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 \$817,707 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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020 principal repayments totaled \$2,538. Principal and interest requirements to repay the balance outstanding at year end are as follows:

	Well Protection Advance	
	Principal	Interest
2021	\$15,315	\$1,505
2022	15,469	1,351
2023	15,625	1,195
2024	15,782	1,038
2025	15,940	880
2026-2030	79,331	1,965
Totals	<u>\$157,462</u>	<u>\$7,934</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. 2020 principal repayments totaled \$23,164, leaving \$841,715 bonds outstanding at year end. Principal and interest requirements to retire the courthouse improvement manuscript bonds outstanding at December 31, 2020, are as follows:

	Courthouse Improvement Bonds	
	Principal	Interest
2021	\$24,008	\$30,171
2022	24,882	29,297
2023	25,789	28,390
2024	26,728	27,451
2025	27,702	26,477
2026-2030	154,401	116,494
2031-2035	184,646	86,249
2036-2040	220,815	50,080
2041-2043	152,744	9,793
Totals	<u>\$841,715</u>	<u>\$404,402</u>

Note 17 – 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:

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Fund Balances	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
<u>Nonspendable:</u>						
Inventory	\$199,535	\$14,739	\$6,209	\$1,250,460	\$8,683	\$1,479,626
Prepays	457,885	683,214	601	7,997	124,331	1,274,028
Interfund Loan	1,235,795	0	0	0	0	1,235,795
Unclaimed Monies	239,263	0	0	0	0	239,263
Total Nonspendable	2,132,478	697,953	6,810	1,258,457	133,014	4,228,712
<u>Restricted for:</u>						
Capital Projects	0	0	0	0	275,898	275,898
Developmental Disabilities Board	0	14,653,268	0	0	0	14,653,268
Road and Bridge Repair and Maintenance	0	0	0	3,761,274	0	3,761,274
Real Estate Assessment	0	0	0	0	2,537,650	2,537,650
911 Emergency System	0	0	0	0	4,689,953	4,689,953
Child Support Enforcement	0	0	0	0	543,028	543,028
Community Corrections	0	0	0	0	511,592	511,592
Court Special Projects	0	0	0	0	170,617	170,617
Children's Services	0	0	0	0	188,103	188,103
Enforcement Services	0	0	0	0	217,963	217,963
Wireless 911 Operations	0	0	0	0	163,057	163,057
Law Library Resources	0	0	0	0	171,664	171,664
Other Purposes:						
Delinquent Real Estate Tax Collection	0	0	0	0	156,789	156,789
Dog and Kennel	0	0	0	0	158,317	158,317
Commissary	0	0	0	0	50,985	50,985
Community Improvement	0	0	0	0	105,764	105,764
Court Services	0	0	0	0	36,496	36,496
Senior Citizens Programs	0	0	0	0	45,004	45,004
Victim Assistance	0	0	0	0	38,461	38,461
Courts Specialized Docket	0	0	0	0	30,093	30,093
Voting	0	0	0	0	33,494	33,494
Drug Task Force	0	0	0	0	31,203	31,203
Other Purposes	0	0	0	0	132,938	132,938
Total Restricted	0	14,653,268	0	3,761,274	10,289,069	28,703,611
<u>Committed to:</u>						
Jury Administration	0	0	0	0	1,714	1,714
Internal Service	23,332	0	0	0	0	23,332
Economic Development and Growth	1,518,309	0	0	0	0	1,518,309
Total Committed	1,541,641	0	0	0	1,714	1,543,355
<u>Assigned to:</u>						
Purchases on Order:						
Health and Wellness	414,146	0	0	0	0	414,146
County Administration	266,095	0	0	0	0	266,095
Public Safety	188,742	0	0	0	0	188,742
Court Services	35,960	0	0	0	0	35,960
2021 Operations	4,907,809	0	0	0	0	4,907,809
Court Services	110,358	0	0	0	0	110,358
Debt Service	0	0	0	0	1	1
Capital Improvements	0	0	0	0	3,371,821	3,371,821
Total Assigned	5,923,110	0	0	0	3,371,822	9,294,932
Unassigned (Deficit)	13,848,540	0	(1,414,530)	0	(361,377)	12,072,633
Total Fund Balances (Deficit)	\$23,445,769	\$15,351,221	(\$1,407,720)	\$5,019,731	\$13,434,242	\$55,843,243

No assurance is provided on these financial statements.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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, 2020, is \$1,223,051.

Note 18 – Significant Commitments

Contractual Commitments

As of December 31, 2020, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund:	
Office Contracts	\$111,028
Program Services	43,417
Building and Equipment Maintenance and Repairs	33,163
Computer and Technology Projects	7,050
Utilities	44,130
Special Revenue Funds:	
Public Assistance:	
Utilities	23,663
Motor Vehicle License and Gas Tax:	
Road and Bridge Construction	130,900
Utilities	3,600
Office Contracts	26,799
Building and Equipment Maintenance and Repairs	12,909
Child Support Enforcement Agency:	
Utilities	12,463
Real Estate Assessment:	
Computer and Technology Projects	7,910
Program Services	16,331
Dog and Kennel:	
Office Contracts	142
Building and Equipment Maintenance and Repairs	1,450
Utilities	514
Community Development Block Grant:	
CHIP CDBG Allocation	80,106
Community Economic Development:	
Program Services	7,500
Multi-County Drug Task Force:	
Utilities	269
Felony Delinquent Care:	
Utilities	469
Sheriff Concealed Handgun License:	
Program Services	11,213
Indigent Guardianship:	
Program Services	720

(continued)

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
County Court Special Projects:	
Program Services	\$464
Office Contracts	4,004
Law Library Resource:	
Program Services	1,961
Capital Projects Funds:	
Capital Projects:	
Building Improvements	92,055
Court Computers:	
Computer and Technology Projects	35,671
Office Contracts	704
Utilities	1,080
Commissioners Parks and Recreation:	
Program Services	7,351
Enterprise Funds:	
Sewer District:	
Engineering Services and Project Construction	367,276
Utilities	52,440
Program Services	9,176
Water District:	
Utilities	7,410
Program Services	13,056
Engineering Services and Project Construction	790,590
Building and Equipment Maintenance and Repairs	3,057
Office Contracts	13,545

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	\$885,647
Board of Developmental Disabilities	358
Public Assistance	594,793
Motor Vehicle License and Gas Tax	779,152
Other Governmental Funds	<u>2,577,712</u>
Total Governmental	<u>\$4,837,662</u>
Proprietary Funds:	
Sewer District	\$527,146
Water District	537,772
Internal Service Funds	<u>210</u>
Total Proprietary	<u>\$1,065,128</u>

Note 19 – Joint Ventures

Tuscarawas County Regional Planning Commission (Commission)

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

Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2020, 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 2020, 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 2020, the County contributed \$30,500 to the Council.

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

The District provides solid waste disposal, recycling opportunities, and other waste management services and is controlled by a Board of Directors consisting of nine members; three County Commissioners of each of the three member counties. The Board exercises total control over the operations of the District including

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. In 2020, the District's revenues were received from haulers; no monies were contributed by the County.

Multi-County Juvenile Attention Center (Center)

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The Board exercises total control over the operation of the Center including budgeting, appropriating, contracting and designating management. Budgets are adopted by the governing board of commissioners. Each County's degree of control is limited to its representation on the Board. In 2020, the County contributed \$1,094,255 to the Center and paid \$117,962 for foster care services.

Community Improvement Corporation of Tuscarawas County (Corporation)

The Corporation was formed to advance, encourage, and promote the industrial, economic, commercial and civic development and is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugarcreek and Gnadenhutzen. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2020, 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 2020, 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 2020, no monies were received from the County.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Tuscarawas County Tax Incentive Review Council (TCTIRC)

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 56 members, consisting of 3 members appointed by the County Commissioners, 22 members appointed by municipal corporations, 12 members appointed by township trustees, 2 members from the County Auditor's Office, 16 members appointed by boards of education located within the County, and 1 member representing the Economic Development and Finance Alliance. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the council can make written recommendations to the legislative authority that approved the agreement. There is no cost associated with being a member of this Council. The Board exercises total control over the operations of the TCTIRC including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2020.

Stark Regional Community Corrections Center (SRCCC)

SRCCC is a community-based correctional facility which serves the Common Pleas judges of the four-county area of Holmes, Stark, Tuscarawas and Wayne Counties. All funding comes from the Ohio Department of Rehabilitation and Correction (ODRC). The facility operates with 159 beds and serves both male and female offenders. The maximum sentence is 180 days. The facility is governed by a Facility Governing Board that meets on a quarterly basis to review and approve all facility-related matters, including safety and security, policies and procedures, programming and fiscal. The Facility Governing Board adopts an annual budget, authorizes expenditures and hires a Director. A Judicial Advisory Board, made up of the Common Pleas judges appoints two-thirds of the members to the Facility Governing Board and advises the Board as needed. The Board exercises total control over the operations of the SRCCC including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2020.

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 2020, 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 the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Board made up of the superintendents of each county's Board of Developmental Disabilities.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 \$159,504 to this organization in 2020. Information can be obtained from 1 Avalon Road, Mount Vernon, Ohio 43050.

Note 21 – Related Organizations

Tuscarawas County University Branch District (District)

The Tuscarawas County University Branch District was created to better serve the people of Tuscarawas County by providing higher education at the university level in the Tuscarawas County area. The County Commissioners are responsible for appointing the trustees of the District, but the County's accountability does not extend beyond making the appointments. The County did not make any contributions to this organization in 2020.

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 2020.

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 paid \$5,000 to the Alliance for services in 2020.

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 2020.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 22 – Shared Risk Pool

Public Entity Risk Consortium (PERC) The County participates in PERC, a shared risk pool which is restricted to mid-size public entities including pools. PERC was formed as an Ohio not-for-profit corporation as authorized by Ohio Revised Code Section 2744.081 and operates a property, crime, and liability insurance program. PERC members include Tuscarawas County, Wayne County, the City of Lorain and the member participants of four pools: the Buckeye Ohio Risk Management Association, Incorporated (BORMA); the Midwest Pool Risk Management Agency, Incorporated (MPRMA); the Ohio Housing Authority Property and Casualty, Incorporated (OHAPCI); and the State Housing Authority Risk Pool Association, Incorporated (SHARP). Each member appoints one person to the Board of Trustees. The Board of Directors consists of five trustees as determined by the Board of Trustee vote. The Board of Directors governs and administers PERC. Each member's control over the budgeting and financing of PERC is limited to its voting authority and any representation it may have on the Board of Directors. Participation in PERC is by written application subject to approval of the Board of Directors and the payment of premiums. Members are required to remain members of PERC until the end of the PERC fiscal year (November 30). Any member may withdraw from PERC at the end of the PERC fiscal year upon providing at least three months prior notice. The withdrawing member agrees any distribution of surplus PERC funds allocable to the withdrawing member are forfeited by the withdrawing member and shall be distributed to the then remaining members in proportion to their interest in the surplus funds or other equitable manner as determined by the Board of Directors. In 2020, the County made payments in the amount of \$374,831 to PERC. Financial information may be obtained from Arthur J. Gallagher Risk Management Services, Incorporated, 3 Summit Park Drive, Suite 530, Independence, Ohio 44131.

Note 23 – Defined Benefit Pension Plans

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

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

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

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

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

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or 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 for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS' Comprehensive Annual Financial Report referenced previously for additional information, including requirements for reduced and unreduced benefits):

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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
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 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 COLA on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the COLA is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the 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 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

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

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 provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
2020 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 2020 Actual Contribution Rates		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
 Employee	 10.0 %	 13.0 %

- * Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- ** This rate is determined by OPERS' Board, but is limited by Ohio Revised Code 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 2020, the County's contractually required contribution was \$3,040,691 for the traditional plan, \$49,448 for the combined plan, and \$49,555 for the member-directed plan. Of these amounts, \$376,451 is reported as an intergovernmental payable for the traditional plan, \$6,145 for the combined plan, and \$6,159 for the member-directed plan.

Plan Description – State Teachers Retirement System (STRS)

County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad Street, 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 year 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, 2023, when retirement eligibility will be 5 years of qualifying service credit and age 60, or 30 years of service credit at any age.

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

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

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

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

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.

The County’s contractually required contribution to STRS was \$50,548 for 2020. Of this amount, \$1,763 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, 2019, and the net pension liability for STRS was measured as of June 30, 2020. 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	0.15924781%	0.08356356%	0.00286490%	
Prior Measurement Date	0.15895196%	0.09062225%	0.00257628%	
Change in Proportionate Share	<u>0.00029585%</u>	<u>-0.00705869%</u>	<u>0.00028862%</u>	
Proportionate Share of the:				
Net Pension Liability	\$31,476,410	\$0	\$693,204	\$32,169,614
Net Pension Asset	0	174,250	0	174,250
Pension Expense	\$5,160,012	\$20,957	\$81,095	\$5,262,064

2020 pension expense for the member-directed defined contribution plan was \$49,555. The aggregate pension expense for all pension plans was \$5,311,619 for 2020.

At December 31, 2020, 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	\$1,555	\$1,555
Changes of assumptions	1,681,209	17,967	37,212	1,736,388
Net difference between projected and actual earnings on pension plan investments	0	0	33,711	33,711
Changes in proportion and differences between County contributions and proportionate share of contributions	190,379	9,899	46,066	246,344
County contributions subsequent to the measurement date	<u>3,040,691</u>	<u>49,448</u>	<u>27,435</u>	<u>3,117,574</u>
<i>Total Deferred Outflows of Resources</i>	<u>\$4,912,279</u>	<u>\$77,314</u>	<u>\$145,979</u>	<u>\$5,135,572</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Inflows of Resources				
Differences between expected and actual experience	\$397,973	\$40,909	\$4,433	\$443,315
Net difference between projected and actual earnings on pension plan investments	6,278,836	22,601	0	6,301,437
Changes in proportion and differences between County contributions and proportionate share of contributions	0	295	52,834	53,129
<i>Total Deferred Inflows of Resources</i>	<u>\$6,676,809</u>	<u>\$63,805</u>	<u>\$57,267</u>	<u>\$6,797,881</u>

\$3,117,574 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 2021. 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:				
2021	(\$558,221)	(\$9,795)	\$292	(\$567,724)
2022	(2,013,895)	(9,372)	6,804	(2,016,463)
2023	260,005	(3,069)	27,358	284,294
2024	(2,493,110)	(11,343)	26,823	(2,477,630)
2025	0	(1,052)	0	(1,052)
Thereafter	0	(1,308)	0	(1,308)
Total	<u>(\$4,805,221)</u>	<u>(\$35,939)</u>	<u>\$61,277</u>	<u>(\$4,779,883)</u>

Actuarial Assumptions – OPERS

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

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, 2019, 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, 2019, are presented as follows:

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	1.4 percent, simple through 2020, then 2.15 percent, simple	1.4 percent, simple through 2020, 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 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 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.

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the traditional pension plan, the defined benefit component of the combined plan and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2 percent for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of 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, 2019, these best estimates are summarized in the following table:

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other Investments	13.00	4.98
Total	100.00 %	5.61 %

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 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.2 percent) or one percentage point higher (8.2 percent) than the current rate:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$51,914,786	\$31,476,410	\$13,102,910
OPERS Combined Plan	(105,290)	(174,250)	(223,950)

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented as follows:

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Actuarial assumptions used in the June 30, 2020, 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, but do not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 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 payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2020.

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

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$987,002	\$693,204	\$444,235

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Comprehensive Annual 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 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary, and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, 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 2020 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 \$19,822 for 2020. Of this amount, \$2,464 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

The STRS of Ohio 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 post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2020, STRS did not allocate any employer contributions to post-employment health care.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB asset was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.15433670%	0.00286490%	
Prior Measurement Date	0.15422709%	0.00257628%	
Change in Proportionate Share	0.00010961%	0.00028862%	
Proportionate Share of the:			
Net OPEB Liability	\$21,317,907	\$0	\$21,317,907
Net OPEB Asset	0	50,351	50,351
OPEB Expense	2,392,568	(4,933)	2,387,635

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

At December 31, 2020, 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	\$571	\$3,226	\$3,797
Changes of assumptions	3,374,398	831	3,375,229
Net difference between projected and actual earnings on OPEB plan investments	0	1,765	1,765
Changes in proportion and differences between County contributions and proportionate share of contributions	103,193	402	103,595
County contributions subsequent to the measurement date	19,822	0	19,822
<i>Total Deferred Outflows of Resources</i>	<u>\$3,497,984</u>	<u>\$6,224</u>	<u>\$3,504,208</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$1,949,621	\$10,029	\$1,959,650
Changes of assumptions	0	47,825	47,825
Net difference between projected and actual earnings on OPEB plan investments	1,085,502	0	1,085,502
Changes in proportion and differences between County contributions and proportionate share of contributions	9,695	8,125	17,820
<i>Total Deferred Inflows of Resources</i>	<u>\$3,044,818</u>	<u>\$65,979</u>	<u>\$3,110,797</u>

\$19,822 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in 2021. 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:			
2021	\$634,074	(\$14,941)	\$619,133
2022	262,252	(13,747)	248,505
2023	864	(13,329)	(12,465)
2024	(463,846)	(13,071)	(476,917)
2025	0	(2,302)	(2,302)
Thereafter	0	(2,365)	(2,365)
Total	<u>\$433,344</u>	<u>(\$59,755)</u>	<u>\$373,589</u>

Actuarial Assumptions – OPERS

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.5 percent, initial 3.5 percent, ultimate in 2030
Prior measurement date	10 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

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.

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the traditional pension plan, combined plan and member-directed plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2019, 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	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other Investments	14.00	4.90
Total	100.00 %	4.55 %

Discount Rate A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. 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 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.16 percent) or one percentage point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
	County's proportionate share of the net OPEB liability	\$27,897,902	\$21,317,907

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$20,688,835	\$21,317,907	\$21,938,962

Changes between Measurement Date and Reporting Date

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-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 pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented as follows:

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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, 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

Since the prior measurement date, there was no change to the claims costs process. Claim curves were 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.

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

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 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, 2020. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2020.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate The following table represents the County's proportionate share of the net OPEB asset as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	\$43,808	\$50,351	\$55,901
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$55,557	\$50,351	\$44,008

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 25 – Asset Retirement Obligations

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administrative Code Section 1301-7-9 and require a County classified as an “owner” or “operator,” to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination. The asset retirement obligations (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 2 years. 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 – Transfer of Operations

The County approved an agreement with Zoarville Waterworks Company to transfer the Zoarville water system assets and customers to the County to operate and maintain. The customers and assets transferred to the County effective January 1, 2020. For 2020, the County is reporting a special item of \$60,500 related to the following assets recognized in the transfer of operations.

	Water District
Equity in Pooled Cash and Cash Equivalents	\$25,916
Capital Assets	34,584
Total Assets	\$60,500

No other assets, liabilities, or deferred outflows/inflows were recognized as part of this transaction. The net asset value of capital assets received in the transfer of operations and the adjustments made to arrive at the net booked value were as follows:

	Water District
Net Asset Value of Total Capital Assets Received	\$46,283
Less Capital Assets below Capitalization Threshold	(11,699)
Net Booked Value of Capital Assets Received	\$34,584

Note 27 – Related Party Transactions

During 2020, the County provided facilities, certain equipment, and salaries for the administration of the Tuscarawas County Healthcare Consortium (the Consortium), a discretely presented component unit of the County. Additionally, the County paid \$6,022,237 to the Consortium during 2020, which represents 74.9 percent of the Consortium’s cash receipts.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

Note 28 – 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. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. 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. In addition, the impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020, and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

On June 7, 2021, the County received half of their current allocation from the American Rescue Plan Act of \$8,933,698. The full allocation is intended to benefit only the County. The County is currently awaiting additional guidance to be able to determine how the allocation will be utilized.

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 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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 2020, Tuscarawas County served as Fiscal Agent for the Consortium. The Fiscal Agent carries out the responsibilities of the Operating Fund, enters into contracts on behalf of the Consortium as authorized by the Board of Directors and carries out such other responsibilities as approved by the Board of Directors and agreed to by the Fiscal Agent. The Fiscal Agent is reimbursed for such costs incurred by it in carrying out its responsibilities as may be approved by the Board of Directors.

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

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

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

1. Transfer funds to a third-party administrator for payment of claims;
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 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, 2020, the Reserve Fund carried a balance of \$828,845.

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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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

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

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

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

Unearned Revenue Unearned revenues represent contributions paid in advance of the coverage date by members at December 31, 2020. 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, 2020.

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

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

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

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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.

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;

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 \$1,212,755 was covered by the FDIC and the remaining \$712,755 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.

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 2020, 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

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 \$1,240,397 reported at December 31, 2020, 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 2019 and 2020 are as follows:

	December 31	
	2020	2019
Claims payable - beginning of year	\$1,295,214	\$1,619,658
Incurred claims and claim adjustments:		
Provision for insured events of the current year	7,646,151	8,092,057
Change in provision for insured events of prior year	(691,776)	(1,121,454)
Total incurred claims and claim adjustments	6,954,375	6,970,603
Payments:		
Claim payments attributable to claims of current year	6,409,935	6,800,581
Claim payments attributable to claims of prior years	599,257	494,466
Total payments	7,009,192	7,295,047
Claims payable - end of year	\$1,240,397	\$1,295,214

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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2020

COVID-19

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the 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.

No assurance is provided on these financial statements.

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

	2020	2019	2018
County's Proportion of the Net Pension Liability	0.15924781%	0.15895196%	0.15614769%
County's Proportionate Share of the Net Pension Liability	\$31,476,410	\$43,533,719	\$24,496,545
County's Covered Payroll	\$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	144.17%	208.05%	121.75%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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.

No assurance is provided on these financial statements.

2017	2016	2015	2014
0.15949322%	0.15992196%	0.15938120%	0.15938120%
\$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%

No assurance is provided on these financial statements.

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 Three Years (1) **

	2020	2019	2018
County's Proportion of the Net Pension Asset	0.08356356%	0.09062225%	0.09018381%
County's Proportionate Share of the Net Pension Asset	\$174,250	\$101,336	\$122,769
County's Covered Payroll	\$371,986	\$387,586	\$369,346
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	(46.84%)	(26.15%)	(33.24%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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.

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.15433670%	0.15422709%	0.15165950%	0.15489930%
County's Proportionate Share of the Net OPEB Liability	\$21,317,907	\$20,107,572	\$16,469,104	\$15,645,355
County's Covered Payroll	\$22,749,412	\$21,830,330	\$20,992,542	\$20,845,637
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	93.71%	92.11%	78.45%	75.05%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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.

No assurance is provided on these financial statements.

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 Eight Fiscal Years (1) **

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.00286490%	0.00257628%	0.00265292%	0.00297941%
County's Proportionate Share of the Net Pension Liability	\$693,204	\$569,729	\$583,318	\$707,765
County's Covered Payroll	\$345,750	\$302,464	\$301,593	\$327,550
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	200.49%	188.36%	193.41%	216.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%

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

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

See accompanying notes to the required supplementary information.

No assurance is provided on these financial statements.

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

No assurance is provided on these financial statements.

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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 Four Fiscal Years (1) **

	2020	2019	2018	2017
County's Proportion of the Net OPEB Asset/Liability	0.00286490%	0.00257628%	0.00265292%	0.00297941%
County's Proportionate Share of the:				
Net OPEB Asset	\$50,351	\$42,669	\$42,630	\$0
Net OPEB Liability	0	0	0	116,246
County's Covered Payroll	\$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	(14.56%)	(14.11%)	(14.13%)	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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.

No assurance is provided on these financial statements.

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

	2020	2019	2018
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$3,040,691	\$3,135,129	\$3,004,193
Contributions in Relation to the Contractually Required Contribution	<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>
County Covered Payroll	\$21,141,759	\$21,833,051	\$20,924,244
Pension Contributions as a Percentage of Covered Payroll	<u>14.38%</u>	<u>14.36%</u>	<u>14.36%</u>
Net Pension Asset - Combined Plan			
Contractually Required Contribution	\$49,448	\$52,078	\$54,262
Contributions in Relation to the Contractually Required Contribution	<u>(49,448)</u>	<u>(52,078)</u>	<u>(54,262)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$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>
Net OPEB Liability - OPEB Plan (2)			
Contractually Required Contribution	\$19,822	\$21,775	\$20,740
Contributions in Relation to the Contractually Required Contribution	<u>(19,822)</u>	<u>(21,775)</u>	<u>(20,740)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$21,990,509	\$22,749,412	\$21,830,330
OPEB Contributions as a Percentage of Covered Payroll	<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.

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

No assurance is provided on these financial statements.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Net Pension Liability				
Contractually Required Contribution	\$50,548	\$45,882	\$40,961	\$44,912
Contributions in Relation to the Contractually Required Contribution	<u>(50,548)</u>	<u>(45,882)</u>	<u>(40,961)</u>	<u>(44,912)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$361,057	\$327,729	\$292,579	\$320,800
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.

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
\$45,199	\$47,905	\$40,748	\$45,527	\$47,161	\$51,852
(45,199)	(47,905)	(40,748)	(45,527)	(47,161)	(51,852)
\$0	\$0	\$0	\$0	\$0	\$0
\$322,850	\$342,179	\$300,871	\$350,208	\$362,777	\$398,862
14.00%	14.00%	13.54%	13.00%	13.00%	13.00%
\$0	\$0	\$1,374	\$3,502	\$3,628	\$3,989
0	0	(1,374)	(3,502)	(3,628)	(3,989)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.46%	1.00%	1.00%	1.00%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

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 previous 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:

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

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

Changes in Assumptions – OPERS Pension – Combined Plan

For 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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions – STRS Pension

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

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

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

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

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
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

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2020

Changes in Assumptions – STRS OPEB

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

Changes in Benefit Terms – STRS OPEB

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 will be discontinued beginning January 1, 2020.

No assurance is provided on these financial statements.

**Combining and Individual Fund Statements
and Schedules**

No assurance is provided on these financial statements.

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 administrating the State of Ohio dog regulations.

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

Community Mental Health Fund – To account for and report a County-wide property tax levy restricted for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2020; 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 2020; 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)

No assurance is provided on these financial statements.

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)

No assurance is provided on these financial statements.

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
State Infrastructure Bank Loan Guarantee Fund

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

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)

No assurance is provided on these financial statements.

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***

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,191,123	\$1	\$2,404,192	\$12,595,316
Cash and Cash Equivalents				
In Segregated Accounts	56,119	0	1,168	57,287
Materials and Supplies Inventory	8,683	0	0	8,683
Accounts Receivable	55,636	0	0	55,636
Interfund Receivable	18,100	0	452,798	470,898
Intergovernmental Receivable	1,228,232	0	455,658	1,683,890
Prepaid Items	87,386	0	36,945	124,331
Sales Taxes Receivable	44,837	0	0	44,837
Property Taxes Receivable	2,435,881	0	0	2,435,881
Loans Receivable	0	0	1,295,867	1,295,867
<i>Total Assets</i>	<u>\$14,125,997</u>	<u>\$1</u>	<u>\$4,646,628</u>	<u>\$18,772,626</u>
Liabilities				
Accounts Payable	\$476,840	\$0	\$1,105	\$477,945
Accrued Wages	71,662	0	1,485	73,147
Contracts Payable	0	0	460,764	460,764
Intergovernmental Payable	46,024	0	17,626	63,650
Payroll Withholdings Payable	17,218	0	322	17,540
Unearned Revenue	301,021	0	0	301,021
Interfund Payable	46,629	0	842,039	888,668
<i>Total Liabilities</i>	<u>959,394</u>	<u>0</u>	<u>1,323,341</u>	<u>2,282,735</u>
Deferred Inflows of Resources				
Property Taxes	2,384,896	0	0	2,384,896
Unavailable Revenue	670,753	0	0	670,753
<i>Total Deferred Inflows of Resources</i>	<u>3,055,649</u>	<u>0</u>	<u>0</u>	<u>3,055,649</u>
Fund Balances				
Nonspendable	96,069	0	36,945	133,014
Restricted	10,013,171	0	275,898	10,289,069
Committed	1,714	0	0	1,714
Assigned	0	1	3,371,821	3,371,822
Unassigned (Deficit)	0	0	(361,377)	(361,377)
<i>Total Fund Balances</i>	<u>10,110,954</u>	<u>1</u>	<u>3,323,287</u>	<u>13,434,242</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$14,125,997</u>	<u>\$1</u>	<u>\$4,646,628</u>	<u>\$18,772,626</u>

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2020

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,384,020	\$0	\$0	\$2,384,020
Sales Taxes	6,284,246	0	0	6,284,246
Lodging Taxes	312,996	0	0	312,996
Intergovernmental	11,978,343	0	2,832,725	14,811,068
Interest	883	0	0	883
Licenses and Permits	446,105	0	0	446,105
Fines and Forfeitures	161,531	0	0	161,531
Rentals	0	0	6,536	6,536
Charges for Services	1,945,450	0	113,888	2,059,338
Contributions and Donations	5,204	0	20,747	25,951
Special Assessments	138,969	0	0	138,969
Other	161,153	0	17,037	178,190
<i>Total Revenues</i>	<u>23,818,900</u>	<u>0</u>	<u>2,990,933</u>	<u>26,809,833</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,835,075	0	0	1,835,075
Judicial	899,591	0	0	899,591
Public Safety	5,321,966	0	0	5,321,966
Public Works	622,759	0	0	622,759
Health	352,683	0	0	352,683
Human Services	8,799,133	0	0	8,799,133
Intergovernmental	1,534,600	0	0	1,534,600
Capital Outlay	30,212	0	3,798,329	3,828,541
Debt Service:				
Principal Retirement	0	0	104,614	104,614
Interest and Fiscal Charges	0	0	67,532	67,532
<i>Total Expenditures</i>	<u>19,396,019</u>	<u>0</u>	<u>3,970,475</u>	<u>23,366,494</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,422,881	0	(979,542)	3,443,339
Other Financing Sources				
Transfers In	2,314,864	0	860,000	3,174,864
<i>Net Change in Fund Balance</i>	6,737,745	0	(119,542)	6,618,203
<i>Fund Balance Beginning of Year</i>	<u>3,373,209</u>	<u>1</u>	<u>3,442,829</u>	<u>6,816,039</u>
<i>Fund Balance End of Year</i>	<u>\$10,110,954</u>	<u>\$1</u>	<u>\$3,323,287</u>	<u>\$13,434,242</u>

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2020

	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	\$498,755	\$155,778	\$4,667,334	\$2,632,805	\$461,782	\$168,170
Cash and Cash Equivalents						
In Segregated Accounts	0	0	0	0	0	100
Materials and Supplies Inventory	4,449	0	0	0	0	1,002
Accounts Receivable	26,950	0	0	0	0	279
Interfund Receivable	1,947	0	0	318	0	1,093
Intergovernmental Receivable	262,349	7,500	0	0	649,627	0
Prepaid Items	6,449	20,201	20,408	25,627	0	0
Sales Taxes Receivable	0	0	44,837	0	0	0
Property Taxes Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$800,899</u>	<u>\$183,479</u>	<u>\$4,732,579</u>	<u>\$2,658,750</u>	<u>\$1,111,409</u>	<u>\$170,644</u>
Liabilities						
Accounts Payable	\$3,251	\$221	\$0	\$71,086	\$373,410	\$1,527
Accrued Wages	33,037	0	0	14,154	0	5,332
Intergovernmental Payable	14,521	0	0	6,828	212	2,718
Payroll Withholdings Payable	6,611	0	0	3,315	0	1,277
Unearned Revenue	25,095	0	0	0	273,760	0
Interfund Payable	24,524	0	0	90	6,360	471
<i>Total Liabilities</i>	<u>107,039</u>	<u>221</u>	<u>0</u>	<u>95,473</u>	<u>653,742</u>	<u>11,325</u>
Deferred Inflows of Resources						
Property Taxes	0	0	0	0	0	0
Unavailable Revenue	139,934	0	22,218	0	269,564	0
<i>Total Deferred Inflows of Resources</i>	<u>139,934</u>	<u>0</u>	<u>22,218</u>	<u>0</u>	<u>269,564</u>	<u>0</u>
Fund Balances						
Nonspendable	10,898	20,201	20,408	25,627	0	1,002
Restricted	543,028	163,057	4,689,953	2,537,650	188,103	158,317
Committed	0	0	0	0	0	0
<i>Total Fund Balances</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>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$800,899</u>	<u>\$183,479</u>	<u>\$4,732,579</u>	<u>\$2,658,750</u>	<u>\$1,111,409</u>	<u>\$170,644</u>

No assurance is provided on these financial statements.

Delinquent Real Estate Collection	Community Mental Health	Aging	Commissary	Local Coronavirus Relief	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$162,706	\$24,928	\$45,004	\$0	\$2,634	\$113,545	\$652,073	\$605,609	\$10,191,123
0	0	0	50,985	0	0	20	5,014	56,119
0	0	0	0	0	1,187	1,898	147	8,683
0	0	0	0	0	1,600	4,137	22,670	55,636
83	0	0	0	0	13,810	382	467	18,100
0	47,820	19,732	0	0	0	163,951	77,253	1,228,232
0	0	0	0	0	86	0	14,615	87,386
0	0	0	0	0	0	0	0	44,837
0	872,556	1,563,325	0	0	0	0	0	2,435,881
<u>\$162,789</u>	<u>\$945,304</u>	<u>\$1,628,061</u>	<u>\$50,985</u>	<u>\$2,634</u>	<u>\$130,228</u>	<u>\$822,461</u>	<u>\$725,775</u>	<u>\$14,125,997</u>
\$0	\$0	\$0	\$0	\$468	\$2,300	\$5,283	\$19,294	\$476,840
3,327	0	0	0	0	3,208	10,890	1,714	71,662
1,651	0	0	0	0	1,572	17,010	1,512	46,024
812	0	0	0	0	769	3,543	891	17,218
0	0	0	0	2,166	0	0	0	301,021
210	0	0	0	0	13,742	980	252	46,629
<u>6,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,634</u>	<u>21,591</u>	<u>37,706</u>	<u>23,663</u>	<u>959,394</u>
0	854,360	1,530,536	0	0	0	0	0	2,384,896
0	66,016	52,521	0	0	1,600	79,617	39,283	670,753
0	920,376	1,583,057	0	0	1,600	79,617	39,283	3,055,649
0	0	0	0	0	1,273	1,898	14,762	96,069
156,789	24,928	45,004	50,985	0	105,764	703,240	646,353	10,013,171
0	0	0	0	0	0	0	1,714	1,714
<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>\$162,789</u>	<u>\$945,304</u>	<u>\$1,628,061</u>	<u>\$50,985</u>	<u>\$2,634</u>	<u>\$130,228</u>	<u>\$822,461</u>	<u>\$725,775</u>	<u>\$14,125,997</u>

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2020

	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	6,284,246	0	0	0
Lodging Taxes	0	0	0	0	0	0
Intergovernmental	1,576,540	183,048	0	0	3,355,044	0
Interest	0	0	0	0	0	0
Licenses and Permits	0	0	0	270	0	255,775
Fines and Forfeitures	0	0	0	0	0	13,302
Charges for Services	294,182	0	0	1,193,841	0	11,403
Contributions and Donations	0	0	0	0	0	2,398
Special Assessments	0	0	0	0	0	0
Other	29,060	0	0	19,907	63,933	18,804
<i>Total Revenues</i>	<u>1,899,782</u>	<u>183,048</u>	<u>6,284,246</u>	<u>1,214,018</u>	<u>3,418,977</u>	<u>301,682</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	1,238,861	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	136,803	294,578	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	280,033
Human Services	1,605,707	0	0	0	5,369,968	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>1,605,707</u>	<u>136,803</u>	<u>294,578</u>	<u>1,238,861</u>	<u>5,369,968</u>	<u>280,033</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	294,075	46,245	5,989,668	(24,843)	(1,950,991)	21,649
Other Financing Sources						
Transfers In	22,053	0	0	0	2,170,000	0
<i>Net Change in Fund Balance</i>	316,128	46,245	5,989,668	(24,843)	219,009	21,649
<i>Fund Balance (Deficit) Beginning of Year</i>	237,798	137,013	(1,279,307)	2,588,120	(30,906)	137,670
<i>Fund Balance End 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>

No assurance is provided on these financial statements.

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	\$859,486	\$1,524,534	\$0	\$0	\$0	\$0	\$0	\$2,384,020
0	0	0	0	0	0	0	0	6,284,246
0	0	0	0	0	0	0	312,996	312,996
0	96,053	40,800	0	5,277,790	348,598	683,996	416,474	11,978,343
0	0	0	0	456	271	0	156	883
0	0	0	0	0	0	190,060	0	446,105
0	0	0	0	0	0	8,604	139,625	161,531
132,573	0	0	102,391	0	28,918	0	182,142	1,945,450
0	0	0	0	0	0	1,988	818	5,204
0	0	0	0	0	0	0	138,969	138,969
1,410	0	0	0	0	19,676	4,234	4,129	161,153
<u>133,983</u>	<u>955,539</u>	<u>1,565,334</u>	<u>102,391</u>	<u>5,278,246</u>	<u>397,463</u>	<u>888,882</u>	<u>1,195,309</u>	<u>23,818,900</u>
149,089	0	0	0	209,557	1,964	0	235,604	1,835,075
0	0	0	0	141,128	0	141,414	617,049	899,591
0	0	0	156,327	4,131,010	0	601,845	1,403	5,321,966
0	0	0	0	437,043	185,716	0	0	622,759
0	0	0	0	72,650	0	0	0	352,683
0	0	1,562,752	0	248,625	0	0	12,081	8,799,133
0	954,105	0	0	8,021	250,635	0	321,839	1,534,600
0	0	0	0	30,212	0	0	0	30,212
<u>149,089</u>	<u>954,105</u>	<u>1,562,752</u>	<u>156,327</u>	<u>5,278,246</u>	<u>438,315</u>	<u>743,259</u>	<u>1,187,976</u>	<u>19,396,019</u>
(15,106)	1,434	2,582	(53,936)	0	(40,852)	145,623	7,333	4,422,881
0	0	0	0	0	78,151	44,660	0	2,314,864
(15,106)	1,434	2,582	(53,936)	0	37,299	190,283	7,333	6,737,745
<u>171,895</u>	<u>23,494</u>	<u>42,422</u>	<u>104,921</u>	<u>0</u>	<u>69,738</u>	<u>514,855</u>	<u>655,496</u>	<u>3,373,209</u>
<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>

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2020

	Permanent Improvement	Board of Developmental Disabilities Capital Improvements	Capital Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$268,991	\$82,599	\$1,026,123
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Interfund Receivable	0	0	452,779
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	0
Loans Receivable	0	0	1,295,867
<i>Total Assets</i>	<u>\$268,991</u>	<u>\$82,599</u>	<u>\$2,774,769</u>
Liabilities			
Accounts Payable	\$0	\$0	\$0
Accrued Wages	0	0	0
Contracts Payable	0	0	5,106
Intergovernmental Payable	0	0	16,945
Payroll Withholdings Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>22,051</u>
Fund Balances			
Nonspendable	0	0	0
Restricted	0	0	0
Assigned	268,991	82,599	2,752,718
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>268,991</u>	<u>82,599</u>	<u>2,752,718</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$268,991</u>	<u>\$82,599</u>	<u>\$2,774,769</u>

No assurance is provided on these financial statements.

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$480,338	\$546,141	\$2,404,192
0	1,168	1,168
0	19	452,798
0	455,658	455,658
0	36,945	36,945
0	0	1,295,867
<u>\$480,338</u>	<u>\$1,039,931</u>	<u>\$4,646,628</u>
\$0	\$1,105	\$1,105
0	1,485	1,485
0	455,658	460,764
0	681	17,626
0	322	322
841,715	324	842,039
<u>841,715</u>	<u>459,575</u>	<u>1,323,341</u>
0	36,945	36,945
0	275,898	275,898
0	267,513	3,371,821
(361,377)	0	(361,377)
<u>(361,377)</u>	<u>580,356</u>	<u>3,323,287</u>
<u>\$480,338</u>	<u>\$1,039,931</u>	<u>\$4,646,628</u>

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2020

	Permanent Improvement	Board of Developmental Disabilities Capital Improvements	Capital Projects
Revenues			
Intergovernmental	\$0	\$0	\$205,000
Rentals	0	0	5,225
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Other	6	0	0
<i>Total Revenues</i>	<u>6</u>	<u>0</u>	<u>210,225</u>
Expenditures			
Capital Outlay	0	0	892,646
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>892,646</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	6	0	(682,421)
Other Financing Sources			
Transfers In	50,000	0	400,000
<i>Net Change in Fund Balance</i>	50,006	0	(282,421)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>218,985</u>	<u>82,599</u>	<u>3,035,139</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$268,991</u></u>	<u><u>\$82,599</u></u>	<u><u>\$2,752,718</u></u>

No assurance is provided on these financial statements.

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$0	\$2,627,725	\$2,832,725
0	1,311	6,536
0	113,888	113,888
0	20,747	20,747
15,896	1,135	17,037
15,896	2,764,806	2,990,933
746	2,904,937	3,798,329
104,614	0	104,614
67,532	0	67,532
172,892	2,904,937	3,970,475
(156,996)	(140,131)	(979,542)
310,000	100,000	860,000
153,004	(40,131)	(119,542)
(514,381)	620,487	3,442,829
(\$361,377)	\$580,356	\$3,323,287

No assurance is provided on these financial statements.

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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2020

	Group Life Insurance	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$88,936	\$1,365,506	\$1,454,442
Interfund Receivable	0	20,950	20,950
Prepaid Items	0	171,192	171,192
<i>Total Assets</i>	<u>88,936</u>	<u>1,557,648</u>	<u>1,646,584</u>
Liabilities			
<i>Current Liabilities:</i>			
Accrued Wages	0	607	607
Intergovernmental Payable	0	41,841	41,841
Payroll Withholdings Payable	0	125	125
Interfund Payable	0	949,100	949,100
Claims Payable	0	32,477	32,477
<i>Total Current Liabilities</i>	0	1,024,150	1,024,150
<i>Long-Term Liabilities (net of current portion):</i>			
Claims Payable	0	67,377	67,377
<i>Total Liabilities</i>	<u>0</u>	<u>1,091,527</u>	<u>1,091,527</u>
Net Position			
Unrestricted	<u>\$88,936</u>	<u>\$466,121</u>	<u>\$555,057</u>

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2020*

	Group Life Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$0	\$223,300	\$223,300
Other	0	32,614	32,614
<i>Total Operating Revenues</i>	<u>0</u>	<u>255,914</u>	<u>255,914</u>
Operating Expenses			
Personal Services	0	17,886	17,886
Contractual Services	14,393	239,422	253,815
Claims - Change in Workers' Compensation Estimate	0	(4,980)	(4,980)
Other	0	90	90
<i>Total Operating Expenses</i>	<u>14,393</u>	<u>252,418</u>	<u>266,811</u>
<i>Change in Net Position</i>	(14,393)	3,496	(10,897)
<i>Net Position Beginning of Year</i>	<u>103,329</u>	<u>462,625</u>	<u>565,954</u>
<i>Net Position End of Year</i>	<u><u>\$88,936</u></u>	<u><u>\$466,121</u></u>	<u><u>\$555,057</u></u>

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2020

	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	\$200,259	\$200,259
Cash Received from Transactions for Outside Organizations	0	20,758	20,758
Cash Payments to Employees for Services	0	(17,494)	(17,494)
Cash Payments for Goods and Services	(14,393)	(203,453)	(217,846)
Cash Payments for Claims	0	(26,486)	(26,486)
Other Operating Revenues	0	987,190	987,190
Other Operating Expenses	0	(90)	(90)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(14,393)	960,684	946,291
<i>Cash and Cash Equivalents Beginning of Year</i>	103,329	404,822	508,151
<i>Cash and Cash Equivalents End of Year</i>	\$88,936	\$1,365,506	\$1,454,442
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	(\$14,393)	\$3,496	(\$10,897)
Adjustments:			
(Increase) Decrease in Assets:			
Interfund Receivable	0	(2,858)	(2,858)
Intergovernmental Receivable	0	6,329	6,329
Prepaid Items	0	33,873	33,873
Increase (Decrease) in Liabilities:			
Accrued Wages	0	206	206
Intergovernmental Payable	0	1,194	1,194
Payroll Withholdings Payable	0	125	125
Interfund Payable	0	948,822	948,822
Claims Payable	0	(30,503)	(30,503)
<i>Net Cash Provided by (Used in) Operating Activities</i>	(\$14,393)	\$960,684	\$946,291

No assurance is provided on these financial statements.

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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.

Coronavirus Relief Fund – To account for CARES Act monies received by the County and distributed for the benefit of other governments.

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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2020

	Undivided Taxes and Special Assessments	Undivided State Levied Shared Monies	County Court	Community Mental Health
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,583,735	\$3,076	\$0	\$2,054,141
Cash and Cash Equivalents in Segregated Accounts	0	0	666,387	0
Intergovernmental Receivable	0	3,904,953	0	0
Property Taxes Receivable	99,068,258	0	0	0
Special Assessments Receivable	1,135,557	0	0	0
<i>Total Assets</i>	<u>102,787,550</u>	<u>3,908,029</u>	<u>666,387</u>	<u>2,054,141</u>
Liabilities				
Accounts Payable	0	0	407,530	0
Intergovernmental Payable	2,583,735	3,908,029	258,857	7,117
<i>Total Liabilities</i>	<u>2,583,735</u>	<u>3,908,029</u>	<u>666,387</u>	<u>7,117</u>
Deferred Inflows of Resources				
Property Taxes	95,862,619	0	0	0
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>\$4,341,196</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,047,024</u>

See accompanying notes to the basic financial statements

No assurance is provided on these financial statements.

District Board of Health	Sheriff Sales	Inmate Monies	Other Fiscal Agent Funds	Other Custodial Funds	Total Custodial Funds
\$6,176,654	\$17,761	\$0	\$599,537	\$96,404	\$11,531,308
0	36,950	14,995	0	46,929	765,261
0	0	0	0	0	3,904,953
0	0	0	0	0	99,068,258
0	0	0	0	0	1,135,557
<u>6,176,654</u>	<u>54,711</u>	<u>14,995</u>	<u>599,537</u>	<u>143,333</u>	<u>116,405,337</u>
0	54,711	0	0	314	462,555
<u>35,711</u>	<u>0</u>	<u>0</u>	<u>6,626</u>	<u>142,067</u>	<u>6,942,142</u>
<u>35,711</u>	<u>54,711</u>	<u>0</u>	<u>6,626</u>	<u>142,381</u>	<u>7,404,697</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>95,862,619</u>
<u>\$6,140,943</u>	<u>\$0</u>	<u>\$14,995</u>	<u>\$592,911</u>	<u>\$952</u>	<u>\$13,138,021</u>

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2020

	Undivided Taxes and Special Assessments	Undivided State Levied Shared Monies	County Court	Community Mental Health
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$8,239,502	\$0	\$0
Amounts Received as Fiscal Agent	0	0	0	5,060,769
Licenses, Permits and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	372,438	0
Fines and Forfeitures for Others	0	0	962,719	0
Sheriff Sales Collections for Others	0	0	0	0
Property Tax and Special Assessment Collections for Other Governments	87,901,546	0	0	0
Sales Tax Collections for State	0	0	17,959,876	0
Interest	0	0	0	0
Amounts Received for Others	0	0	0	0
<i>Total Additions</i>	<u>87,901,546</u>	<u>8,239,502</u>	<u>19,295,033</u>	<u>5,060,769</u>
Deductions				
Distributions of State Funds to Other Governments	0	8,239,502	0	0
Distributions to Other Governments	0	0	0	0
Distributions as Fiscal Agent	0	0	0	4,644,425
Licenses, Permits and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	372,438	0
Fines and Forfeitures Distributions to Others	0	0	962,719	0
Sheriff Sales Distributions to Others	0	0	0	0
Property Tax and Special Assessment Distributions to Other Governments	89,191,115	0	0	0
Sales Tax Distributions to State	0	0	17,959,876	0
Distributions to Individuals	0	0	0	0
Other Distributions	147,768	0	0	0
<i>Total Deductions</i>	<u>89,338,883</u>	<u>8,239,502</u>	<u>19,295,033</u>	<u>4,644,425</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	(1,437,337)	0	0	416,344
<i>Net Position Beginning of Year</i>	<u>5,778,533</u>	<u>0</u>	<u>0</u>	<u>1,630,680</u>
<i>Net Position End of Year</i>	<u>\$4,341,196</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,047,024</u>

See accompanying notes to the basic financial statements

No assurance is provided on these financial statements.

District Board of Health	Sheriff Sales	Inmate Monies	Coronavirus Relief	Other Fiscal Agent Funds	Other Custodial Funds	Total Custodial Funds
\$0	\$0	\$0	\$6,249,457	\$0	\$0	\$14,488,959
5,227,209	0	0	0	1,438,340	0	11,726,318
0	0	0	0	0	511,649	511,649
0	0	0	0	0	0	372,438
0	0	0	0	0	0	962,719
0	448,395	0	0	0	0	448,395
0	0	0	0	0	0	87,901,546
0	0	0	0	0	0	17,959,876
0	0	0	226	0	0	226
0	0	239,127	0	0	2,902	242,029
5,227,209	448,395	239,127	6,249,683	1,438,340	514,551	134,614,155
0	0	0	0	0	0	8,239,502
0	0	0	6,249,683	0	0	6,249,683
3,793,333	0	0	0	1,170,432	0	9,608,190
0	0	0	0	0	511,649	511,649
0	0	0	0	0	0	372,438
0	0	0	0	0	0	962,719
0	448,395	0	0	0	0	448,395
0	0	0	0	0	0	89,191,115
0	0	0	0	0	0	17,959,876
0	0	235,975	0	0	0	235,975
0	0	0	0	0	4,167	151,935
3,793,333	448,395	235,975	6,249,683	1,170,432	515,816	133,931,477
1,433,876	0	3,152	0	267,908	(1,265)	682,678
4,707,067	0	11,843	0	325,003	2,217	12,455,343
\$6,140,943	\$0	\$14,995	\$0	\$592,911	\$952	\$13,138,021

No assurance is provided on these financial statements.

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

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$5,258,000	\$5,258,000	\$5,443,673	\$185,673
Sales Taxes	13,450,000	13,665,000	13,725,672	60,672
Lodging Taxes	15,018	15,018	9,954	(5,064)
Intergovernmental	2,849,630	2,888,771	2,794,481	(94,290)
Interest	849,729	849,729	579,272	(270,457)
Licenses and Permits	7,300	7,300	6,893	(407)
Fines and Forfeitures	204,000	204,000	139,276	(64,724)
Rentals	85,100	85,100	58,585	(26,515)
Charges for Services	2,222,543	2,223,838	2,321,943	98,105
Contributions and Donations	3,500	45,791	44,206	(1,585)
Other	87,981	177,714	397,326	219,612
<i>Total Revenues</i>	25,032,801	25,420,261	25,521,281	101,020
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	447,746	448,305	430,921	17,384
Contractual Services	12,025	12,525	1,992	10,533
Materials and Supplies	1,741	1,741	1,632	109
Capital Outlay	3,000	3,000	2,014	986
Other	20,500	20,600	18,298	2,302
Total Commissioners	485,012	486,171	454,857	31,314
Human Resources:				
Personal Services	71,626	71,751	70,572	1,179
Contractual Services	11,485	10,385	6,425	3,960
Materials and Supplies	1,105	2,205	2,150	55
Other	567	567	500	67
Total Human Resources	84,783	84,908	79,647	5,261
Microfilming Services:				
Contractual Services	9,000	9,146	9,146	0
Auditor - General:				
Personal Services	308,811	308,811	298,564	10,247
Contractual Services	99,146	99,145	94,357	4,788
Materials and Supplies	11,166	11,166	10,253	913
Capital Outlay	2,500	2,500	1,195	1,305
Other	1,000	1,000	0	1,000
Total Auditor - General	\$422,623	\$422,622	\$404,369	\$18,253

(continued)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Treasurer:				
Personal Services	\$255,715	\$255,715	\$230,431	\$25,284
Contractual Services	121,594	121,594	121,074	520
Materials and Supplies	7,810	7,810	6,217	1,593
Capital Outlay	1,800	1,800	1,423	377
Other	2,350	2,350	2,347	3
Total Treasurer	389,269	389,269	361,492	27,777
Prosecuting Attorney:				
Personal Services	1,094,405	1,094,405	1,048,237	46,168
Contractual Services	18,700	18,700	15,975	2,725
Materials and Supplies	1,200	1,200	1,200	0
Capital Outlay	9,568	16,766	16,766	0
Other	70,319	70,319	70,319	0
Total Prosecuting Attorney	1,194,192	1,201,390	1,152,497	48,893
Budget Commission:				
Contractual Services	90,000	90,000	83,669	6,331
Bureau of Inspection:				
Contractual Services	45,462	45,462	35,090	10,372
Data Processing Board:				
Personal Services	306,357	306,357	277,237	29,120
Contractual Services	87,405	87,405	65,151	22,254
Materials and Supplies	1,945	1,945	1,069	876
Capital Outlay	14,975	14,975	14,942	33
Total Data Processing Board	410,682	410,682	358,399	52,283
Board of Elections:				
Personal Services	771,783	796,156	763,687	32,469
Contractual Services	316,377	389,244	391,909	(2,665)
Materials and Supplies	11,907	11,907	11,641	266
Other	5,508	5,508	5,465	43
Total Board of Elections	1,105,575	1,202,815	1,172,702	30,113
Maintenance:				
Personal Services	288,999	288,999	208,350	80,649
Contractual Services	113,522	143,522	137,755	5,767
Materials and Supplies	164,967	164,967	164,646	321
Utilities	217,255	217,255	194,341	22,914
Capital Outlay	2,000	2,000	612	1,388
Other	1,000	1,000	0	1,000
Total Maintenance	\$787,743	\$817,743	\$705,704	\$112,039

(continued)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Recorder:				
Personal Services	\$233,802	\$233,802	\$226,117	\$7,685
Materials and Supplies	2,382	2,382	1,714	668
Other	2,260	2,260	2,260	0
Total Recorder	238,444	238,444	230,091	8,353
Insurance Pensions and Taxes:				
Contractual Services	6,225	8,808	7,248	1,560
Other	70,000	45,229	0	45,229
Total Insurance Pensions and Taxes	76,225	54,037	7,248	46,789
Insurance Trust Fund:				
Personal Services	12,245	12,245	12,245	0
Contractual Services	434,621	487,148	430,909	56,239
Other	500	549	549	0
Total Insurance Trust Fund	447,366	499,942	443,703	56,239
IT Internal Service:				
Materials and Supplies	27,123	27,123	23,003	4,120
Unclaimed Monies:				
Other	37,000	37,000	1,087	35,913
Total General Government - Legislative and Executive	5,850,499	6,016,754	5,522,704	494,050
General Government - Judicial:				
Court of Appeals:				
Other	16,200	16,200	14,422	1,778
Common Pleas Court:				
Personal Services	1,207,950	1,180,685	1,123,526	57,159
Contractual Services	136,000	159,700	136,380	23,320
Materials and Supplies	24,000	25,660	24,387	1,273
Capital Outlay	17	2,970	2,953	17
Other	2,675	2,675	2,532	143
Total Common Pleas Court	1,370,642	1,371,690	1,289,778	81,912
Jury Commission:				
Personal Services	113	113	100	13
Contractual Services	4,000	4,000	4,000	0
Total Jury Commission	\$4,113	\$4,113	\$4,100	\$13

(continued)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court:				
Personal Services	\$1,133,166	\$1,183,436	\$1,176,369	\$7,067
Contractual Services	130,677	175,677	167,243	8,434
Materials and Supplies	15,626	15,626	9,653	5,973
Capital Outlay	18,714	10,714	9,168	1,546
Other	2,700	2,700	1,000	1,700
Total Juvenile Court	1,300,883	1,388,153	1,363,433	24,720
Probate Court:				
Personal Services	306,952	306,952	301,809	5,143
Contractual Services	19,600	29,328	27,943	1,385
Materials and Supplies	15,048	15,048	10,085	4,963
Capital Outlay	16,757	7,030	6,646	384
Other	3,024	3,024	2,320	704
Total Probate Court	361,381	361,382	348,803	12,579
Clerk of Courts:				
Personal Services	479,662	479,662	407,408	72,254
Contractual Services	10,346	10,346	8,848	1,498
Materials and Supplies	20,385	20,385	19,771	614
Capital Outlay	1,500	1,500	364	1,136
Other	1,500	1,500	1,500	0
Total Clerk of Courts	513,393	513,393	437,891	75,502
County Court:				
Personal Services	922,638	947,409	921,222	26,187
Contractual Services	28,600	28,600	20,588	8,012
Materials and Supplies	7,605	7,605	7,568	37
Utilities	22,320	22,320	11,401	10,919
Other	10,000	10,000	10,000	0
Total County Court	991,163	1,015,934	970,779	45,155
Indigent Defense Application:				
Contractual Services	5,000	5,000	4,232	768
Municipal Court:				
Personal Services	154,776	154,776	142,107	12,669
Contractual Services	37,500	52,500	47,908	4,592
Total Municipal Court	192,276	207,276	190,015	17,261
Total General Government - Judicial	\$4,755,051	\$4,883,141	\$4,623,453	\$259,688

(continued)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Safety:				
Coroner:				
Personal Services	\$138,844	\$138,917	\$134,666	\$4,251
Contractual Services	87,771	112,771	110,904	1,867
Materials and Supplies	2,574	2,574	1,211	1,363
Other	3,000	3,000	2,792	208
Total Coroner	232,189	257,262	249,573	7,689
Sheriff:				
Personal Services	3,300,025	3,296,070	1,419,669	1,876,401
Contractual Services	179,565	196,021	145,277	50,744
Materials and Supplies	133,569	133,569	125,483	8,086
Capital Outlay	48,015	48,015	45,180	2,835
Other	112,388	112,388	79,645	32,743
Total Sheriff	3,773,562	3,786,063	1,815,254	1,970,809
Emergency Management Agency:				
Personal Service	163,300	163,300	132,307	30,993
Contractual Services	9,681	9,681	6,311	3,370
Materials and Supplies	6,839	16,839	3,453	13,386
Capital Outlay	3,103	3,103	2,455	648
Other	675	675	450	225
Total Emergency Management Agency	183,598	193,598	144,976	48,622
Litter Grant:				
Personal Services	98,175	98,195	97,304	891
Contractual Services	2,700	2,680	1,496	1,184
Materials and Supplies	198	198	106	92
Total Litter Grant	101,073	101,073	98,906	2,167
K-9 Unit:				
Contractual Services	2,605	2,605	2,558	47
Materials and Supplies	1,500	1,500	335	1,165
Total K-9 Unit	4,105	4,105	2,893	1,212
IDEP:				
Personal Services	16,027	16,027	11,468	4,559
STEP Grant:				
Personal Services	\$10,645	\$14,920	\$12,724	\$2,196

(continued)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
DDEP Grant:				
Personal Services	\$3,310	\$3,310	\$4	\$3,306
Sheriff Gasoline Internal Service:				
Materials and Supplies	11,251	11,251	11,251	0
Total Public Safety	4,335,760	4,387,609	2,347,049	2,040,560
Public Works:				
Map Office:				
Personal Services	86,439	85,789	81,543	4,246
Materials and Supplies	2,747	3,397	2,695	702
Total Public Works	89,186	89,186	84,238	4,948
Health:				
Humane Society:				
Personal Services	6,557	6,822	6,822	0
Contractual Services	0	800	524	276
Total Humane Society	6,557	7,622	7,346	276
TB Hospitals:				
Contractual Services	7,697	7,697	4,587	3,110
Materials and Supplies	3,605	5,605	5,605	0
Total TB Hospitals	11,302	13,302	10,192	3,110
Vital Statistics:				
Contractual Services	1,720	1,720	0	1,720
Other Health:				
Contractual Services	202,990	202,990	202,989	1
Total Health	222,569	225,634	220,527	5,107
Human Services:				
Soldiers Relief:				
Personal Services	200,252	200,252	150,312	49,940
Contractual Services	37,611	37,611	13,001	24,610
Materials and Supplies	19,000	19,000	15,000	4,000
Capital Outlay	206,297	206,297	105,000	101,297
Other	191,579	191,579	65,425	126,154
Total Soldiers Relief	\$654,739	\$654,739	\$348,738	\$306,001

(continued)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Veteran Services:				
Personal Services	\$335,393	\$335,393	\$282,828	\$52,565
Contractual Services	213,017	213,017	98,000	115,017
Materials and Supplies	19,821	19,821	13,981	5,840
Capital Outlay	153,725	153,725	100,000	53,725
Other	6,511	6,511	5,000	1,511
Total Veteran Services	728,467	728,467	499,809	228,658
Child Welfare:				
Contractual Services	34,811	34,811	34,811	0
Public Assistance:				
Other	138,813	138,813	138,813	0
Total Human Services	1,556,830	1,556,830	1,022,171	534,659
Conservation and Recreation:				
Agriculture Society:				
Other	490,709	491,509	491,509	0
Intergovernmental:				
Grants:				
Contractual Services	1,122,685	1,122,685	1,122,638	47
Other	71,000	71,000	71,000	0
Total Intergovernmental	1,193,685	1,193,685	1,193,638	47
Total Expenditures	18,494,289	18,844,348	15,505,289	3,339,059
Excess of Revenues Over Expenditures	6,538,512	6,575,913	10,015,992	3,440,079
Other Financing Sources (Uses)				
Sale of Capital Assets	4,240	4,240	2,576	(1,664)
Advances In	2,200,000	2,200,000	2,200,000	0
Transfers In	300,000	300,000	300,000	0
Transfers Out	(9,165,289)	(9,349,422)	(9,309,009)	40,413
Total Other Financing Sources (Uses)	(6,661,049)	(6,845,182)	(6,806,433)	38,749
Net Change in Fund Balance	(122,537)	(269,269)	3,209,559	3,478,828
Fund Balance Beginning of Year	8,203,256	8,203,256	8,203,256	0
Prior Year Encumbrances Appropriated	784,712	784,712	784,712	0
Fund Balance End of Year	\$8,865,431	\$8,718,699	\$12,197,527	\$3,478,828

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Property Taxes	\$5,381,534	\$5,635,634	\$5,687,144	\$51,510
Intergovernmental	2,272,486	2,272,486	2,152,196	(120,290)
Rentals	75,523	75,523	75,523	0
Charges for Services	41,928	41,928	24,545	(17,383)
Contributions and Donations	4,795	4,795	5,166	371
Other	1,387,080	1,826,080	1,932,154	106,074
<i>Total Revenues</i>	9,163,346	9,856,446	9,876,728	20,282
Expenditures				
Current:				
Health:				
Board of Developmental Disabilities:				
Personal Services	6,485,820	6,505,820	5,719,863	785,957
Contractual Services	2,534,306	2,754,306	2,008,360	745,946
Materials and Supplies	92,550	132,550	77,842	54,708
Capital Outlay	65,000	65,000	14,108	50,892
Other	94,295	294,295	155,299	138,996
<i>Total Expenditures</i>	9,271,971	9,751,971	7,975,472	1,776,499
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	(108,625)	104,475	1,901,256	1,796,781
Other Financing Sources (Uses)				
Sale of Capital Assets	8,300	8,300	8,300	0
Transfers In	11,999	11,999	0	(11,999)
Transfers Out	(55,229)	(55,229)	0	55,229
<i>Total Other Financing Sources (Uses)</i>	(34,930)	(34,930)	8,300	43,230
<i>Net Change in Fund Balance</i>	(143,555)	69,545	1,909,556	1,840,011
<i>Fund Balance Beginning of Year</i>	12,828,590	12,828,590	12,828,590	0
<i>Fund Balance End of Year</i>	\$12,685,035	\$12,898,135	\$14,738,146	\$1,840,011

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$7,956,919	\$7,956,919	\$7,311,551	(\$645,368)
Other	18,785	18,785	68,314	49,529
<i>Total Revenues</i>	<u>7,975,704</u>	<u>7,975,704</u>	<u>7,379,865</u>	<u>(595,839)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,664,942	4,662,845	4,542,368	120,477
Contractual Services	214,487	264,487	259,574	4,913
Materials and Supplies	94,413	94,413	73,886	20,527
Capital Outlay	177,901	177,901	172,614	5,287
Other	75,000	75,000	70,000	5,000
Total Public Assistance	<u>5,226,743</u>	<u>5,274,646</u>	<u>5,118,442</u>	<u>156,204</u>
Social Services:				
Personal Services	904,731	906,828	839,660	67,168
Contractual Services	2,295,404	2,245,404	2,214,409	30,995
Other	30,000	30,000	30,000	0
Total Social Services	<u>3,230,135</u>	<u>3,182,232</u>	<u>3,084,069</u>	<u>98,163</u>
<i>Total Expenditures</i>	<u>8,456,878</u>	<u>8,456,878</u>	<u>8,202,511</u>	<u>254,367</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(481,174)</u>	<u>(481,174)</u>	<u>(822,646)</u>	<u>(341,472)</u>
Other Financing Sources				
Sale of Capital Assets	492	492	492	0
Transfers In	420,455	420,455	215,936	(204,519)
<i>Total Other Financing Sources</i>	<u>420,947</u>	<u>420,947</u>	<u>216,428</u>	<u>(204,519)</u>
<i>Net Change in Fund Balance</i>	<u>(60,227)</u>	<u>(60,227)</u>	<u>(606,218)</u>	<u>(545,991)</u>
<i>Fund Deficit Beginning of Year</i>	<u>(366,050)</u>	<u>(366,050)</u>	<u>(366,050)</u>	<u>0</u>
Prior Year Encumbrances Appropriated	426,277	426,277	426,277	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$545,991)</u>	<u>(\$545,991)</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$6,725,000	\$6,725,000	\$6,496,113	(\$228,887)
Interest	30,000	30,000	20,912	(9,088)
Fines and Forfeitures	50,000	50,000	41,860	(8,140)
Charges for Services	213,432	213,432	304,644	91,212
Other	126,000	126,000	133,266	7,266
<i>Total Revenues</i>	<u>7,144,432</u>	<u>7,144,432</u>	<u>6,996,795</u>	<u>(147,637)</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	426,098	426,124	392,759	33,365
Materials and Supplies	6,000	6,000	3,376	2,624
Capital Outlay	43,995	43,995	32,958	11,037
Total Engineer - Administration	<u>476,093</u>	<u>476,119</u>	<u>429,093</u>	<u>47,026</u>
Engineer - Roads:				
Personal Services	1,717,499	1,717,499	1,460,171	257,328
Contractual Services	1,647,259	1,922,259	1,385,854	536,405
Materials and Supplies	2,250,464	3,250,464	2,107,677	1,142,787
Capital Outlay	679,704	679,704	645,964	33,740
Other	11,118	12,118	11,211	907
Total Engineer - Roads	<u>6,306,044</u>	<u>7,582,044</u>	<u>5,610,877</u>	<u>1,971,167</u>
Engineer - Bridges:				
Personal Services	22,000	31,932	22,467	9,465
Contractual Services	342,341	442,341	277,494	164,847
Materials and Supplies	325,267	325,267	284,948	40,319
Capital Outlay	250,000	550,000	204,823	345,177
Total Engineer - Bridges	<u>939,608</u>	<u>1,349,540</u>	<u>789,732</u>	<u>559,808</u>
<i>Total Expenditures</i>	<u>7,721,745</u>	<u>9,407,703</u>	<u>6,829,702</u>	<u>2,578,001</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(577,313)	(2,263,271)	167,093	2,430,364
Other Financing Sources				
Sale of Capital Assets	34,158	34,158	34,158	0
<i>Net Change in Fund Balance</i>	(543,155)	(2,229,113)	201,251	2,430,364
<i>Fund Balance Beginning of Year</i>	1,752,009	1,752,009	1,752,009	0
Prior Year Encumbrances Appropriated	651,008	651,008	651,008	0
<i>Fund Balance End of Year</i>	<u>\$1,859,862</u>	<u>\$173,904</u>	<u>\$2,604,268</u>	<u>\$2,430,364</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for Services	\$2,212,900	\$2,212,900	\$2,207,197	(\$5,703)
Tap-in Fees	25,000	25,000	66,637	41,637
Intergovernmental	0	6,191	6,191	0
OPWC Loans Issued	65,500	65,500	35,013	(30,487)
Sale of Capital Assets	0	2,639	2,639	0
Other	1,350	1,350	8,710	7,360
<i>Total Revenues</i>	2,304,750	2,313,580	2,326,387	12,807
Expenses				
Personal Services	804,910	820,892	815,438	5,454
Materials and Supplies	63,873	76,520	70,284	6,236
Contractual Services	755,909	824,610	786,552	38,058
Capital Outlay	255,064	660,837	662,578	(1,741)
Other	17,036	17,036	15,364	1,672
Debt Service:				
Principal Retirement	368,291	368,291	293,651	74,640
Interest and Fiscal Charges	119,599	122,647	122,616	31
<i>Total Expenses</i>	2,384,682	2,890,833	2,766,483	124,350
<i>Excess of Revenues Under Expenses before Capital Contributions and Advances</i>	(79,932)	(577,253)	(440,096)	137,157
Capital Contributions	468,435	468,435	102,093	(366,342)
Advances Out	(24,610)	(24,610)	(24,610)	0
<i>Net Change in Fund Equity</i>	363,893	(133,428)	(362,613)	(229,185)
<i>Fund Equity Beginning of Year</i>	468,788	468,788	468,788	0
Prior Year Encumbrances Appropriated	103,894	103,894	103,894	0
<i>Fund Equity End of Year</i>	\$936,575	\$439,254	\$210,069	(\$229,185)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for Services	\$1,464,800	\$1,464,800	\$1,396,754	(\$68,046)
Tap-in Fees	15,000	15,000	45,535	30,535
Intergovernmental	0	2,876	2,876	0
OPWC Loans Issued	218,658	218,658	68,343	(150,315)
OWDA Loans Issued	255,000	446,693	378,068	(68,625)
Other	1,400	3,555	7,319	3,764
<i>Total Revenues</i>	1,954,858	2,151,582	1,898,895	(252,687)
Expenses				
Personal Services	522,688	520,285	496,900	23,385
Materials and Supplies	90,849	109,274	107,931	1,343
Contractual Services	437,066	553,523	525,273	28,250
Capital Outlay	913,048	1,337,158	1,243,444	93,714
Other	2,770	2,770	2,396	374
Debt Service:				
Principal Retirement	241,657	255,287	216,617	38,670
Interest and Fiscal Charges	195,000	196,300	196,907	(607)
<i>Total Expenses</i>	2,403,078	2,974,597	2,789,468	185,129
<i>Excess of Revenues Under Expenses before Capital Contributions, Special Item, Advances and Transfers</i>	(448,220)	(823,015)	(890,573)	(67,558)
Capital Contributions	394,259	595,009	233,541	(361,468)
Special Item - Transfer of Water Operations	0	25,916	25,916	0
Advances In	0	0	160,000	160,000
Advances Out	(14,843)	(14,843)	(14,843)	0
Transfers In	31,900	31,900	13,200	(18,700)
Transfers Out	(31,900)	(31,900)	0	31,900
<i>Net Change in Fund Equity</i>	(68,804)	(216,933)	(472,759)	(255,826)
<i>Fund Equity Beginning of Year</i>	121,735	121,735	121,735	0
Prior Year Encumbrances Appropriated	600,190	600,190	600,190	0
<i>Fund Equity End of Year</i>	\$653,121	\$504,992	\$249,166	(\$255,826)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$1,584,116	\$1,584,116	\$1,455,540	(\$128,576)
Charges for Services	327,380	327,380	318,283	(9,097)
Other	2,013	2,013	27,701	25,688
<i>Total Revenues</i>	<u>1,913,509</u>	<u>1,913,509</u>	<u>1,801,524</u>	<u>(111,985)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,530,520	1,530,520	1,251,927	278,593
Contractual Services	427,706	427,706	384,162	43,544
Materials and Supplies	25,876	25,876	17,705	8,171
Capital Outlay	11,146	11,146	5,000	6,146
<i>Total Expenditures</i>	<u>1,995,248</u>	<u>1,995,248</u>	<u>1,658,794</u>	<u>336,454</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	(81,739)	(81,739)	142,730	224,469
Other Financing Sources				
Transfers In	22,053	22,053	22,053	0
<i>Net Change in Fund Balance</i>	(59,686)	(59,686)	164,783	224,469
<i>Fund Balance Beginning of Year</i>	170,350	170,350	170,350	0
Prior Year Encumbrances Appropriated	83,174	83,174	83,174	0
<i>Fund Balance End of Year</i>	<u>\$193,838</u>	<u>\$193,838</u>	<u>\$418,307</u>	<u>\$224,469</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$180,000	\$180,000	\$173,812	(\$6,188)
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Personal Services	58,269	58,269	58,269	0
Contractual Services	98,000	123,000	79,760	43,240
Other	300	300	0	300
<i>Total Expenditures</i>	156,569	181,569	138,029	43,540
<i>Net Change in Fund Balance</i>	23,431	(1,569)	35,783	37,352
<i>Fund Balance Beginning of Year</i>	110,759	110,759	110,759	0
<i>Fund Balance End of Year</i>	\$134,190	\$109,190	\$146,542	\$37,352

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Sales Taxes	\$6,400,000	\$6,833,800	\$6,833,807	\$7
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	359,155	368,155	193,496	174,659
Capital Outlay	262,000	262,000	260,000	2,000
<i>Total Expenditures</i>	621,155	630,155	453,496	176,659
<i>Excess of Revenues Over Expenditures</i>	5,778,845	6,203,645	6,380,311	176,666
Other Financing Uses				
Advance Out	(2,200,000)	(2,200,000)	(2,200,000)	0
<i>Net Change in Fund Balance</i>	3,578,845	4,003,645	4,180,311	176,666
<i>Fund Balance Beginning of Year</i>	304,270	304,270	304,270	0
Prior Year Encumbrances Appropriated	10,155	10,155	10,155	0
<i>Fund Balance End of Year</i>	\$3,893,270	\$4,318,070	\$4,494,736	\$176,666

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$200	\$259	\$270	\$11
Charges for Services	1,135,100	1,193,407	1,193,841	434
Other	14,400	17,600	19,589	1,989
<i>Total Revenues</i>	<u>1,149,700</u>	<u>1,211,266</u>	<u>1,213,700</u>	<u>2,434</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	491,170	491,170	452,901	38,269
Contractual Services	336,552	1,329,632	1,305,641	23,991
Materials and Supplies	19,957	19,957	11,009	8,948
Capital Outlay	3,013	6,013	0	6,013
Total Real Estate Assessment	<u>850,692</u>	<u>1,846,772</u>	<u>1,769,551</u>	<u>77,221</u>
Geographic Information Systems:				
Personal Services	190,769	190,769	140,865	49,904
Contractual Services	346,337	438,337	428,300	10,037
Materials and Supplies	29,350	27,050	11,135	15,915
Capital Outlay	4,000	6,300	5,905	395
Other	2,500	2,500	0	2,500
Total Geographic Information Systems	<u>572,956</u>	<u>664,956</u>	<u>586,205</u>	<u>78,751</u>
<i>Total Expenditures</i>	<u>1,423,648</u>	<u>2,511,728</u>	<u>2,355,756</u>	<u>155,972</u>
<i>Net Change in Fund Balance</i>	(273,948)	(1,300,462)	(1,142,056)	158,406
<i>Fund Balance Beginning of Year</i>	2,509,313	2,509,313	2,509,313	0
Prior Year Encumbrances Appropriated	<u>59,258</u>	<u>59,258</u>	<u>59,258</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,294,623</u></u>	<u><u>\$1,268,109</u></u>	<u><u>\$1,426,515</u></u>	<u><u>\$158,406</u></u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$3,044,612	\$3,044,612	\$3,355,591	\$310,979
Contributions and Donations	20,000	20,000	0	(20,000)
Other	192,076	192,076	63,933	(128,143)
<i>Total Revenues</i>	3,256,688	3,256,688	3,419,524	162,836
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	1,223,664	1,223,664	1,123,663	100,001
Contractual Services	4,299,834	4,399,834	4,374,946	24,888
Materials and Supplies	10,000	10,000	0	10,000
Capital Outlay	10,000	10,000	0	10,000
Other	28,500	28,500	16,000	12,500
<i>Total Expenditures</i>	5,571,998	5,671,998	5,514,609	157,389
<i>Excess of Revenues Under Expenditures</i>	(2,315,310)	(2,415,310)	(2,095,085)	320,225
Other Financing Sources				
Transfers In	2,412,759	2,412,759	2,170,000	(242,759)
<i>Net Change in Fund Balance</i>	97,449	(2,551)	74,915	77,466
<i>Fund Balance Beginning of Year</i>	16,047	16,047	16,047	0
Prior Year Encumbrances Appropriated	152,551	152,551	152,551	0
<i>Fund Balance End of Year</i>	\$266,047	\$166,047	\$243,513	\$77,466

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$250,340	\$256,216	\$255,631	(\$585)
Fines and Forfeitures	12,250	12,250	13,202	952
Charges for Services	13,100	13,100	11,497	(1,603)
Contributions and Donations	3,000	3,000	2,398	(602)
Other	100	100	17,711	17,611
<i>Total Revenues</i>	278,790	284,666	300,439	15,773
Expenditures				
Current:				
Health:				
Dog and Kennel:				
Personal Services	239,470	239,470	205,915	33,555
Contractual Services	25,461	26,481	22,152	4,329
Materials and Supplies	19,981	18,961	14,757	4,204
Capital Outlay	1,500	1,500	1,082	418
Other	43,199	43,199	35,012	8,187
Total Dog and Kennel	329,611	329,611	278,918	50,693
Dog Pound Donation:				
Contractual Services	0	11,241	11,241	0
<i>Total Expenditures</i>	329,611	340,852	290,159	50,693
<i>Net Change in Fund Balance</i>	(50,821)	(56,186)	10,280	66,466
<i>Fund Balance Beginning of Year</i>	137,850	137,850	137,850	0
Prior Year Encumbrances Appropriated	7,951	7,951	7,951	0
<i>Fund Balance End of Year</i>	\$94,980	\$89,615	\$156,081	\$66,466

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Charges for Services	\$175,000	\$175,000	\$133,307	(\$41,693)
Other	0	0	1,327	1,327
<i>Total Revenues</i>	175,000	175,000	134,634	(40,366)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	60,369	60,369	51,308	9,061
Contractual Services	15,719	15,719	12,760	2,959
Materials and Supplies	1,500	1,500	0	1,500
Capital Outlay	6,381	6,381	2,800	3,581
Other	14,520	14,520	14,520	0
Total Delinquent Real Estate - Treasurer	98,489	98,489	81,388	17,101
Delinquent Real Estate - Prosecutor:				
Personal Services	91,489	91,489	84,509	6,980
Contractual Services	1,000	1,000	0	1,000
Total Delinquent Real Estate - Prosecutor	92,489	92,489	84,509	7,980
<i>Total Expenditures</i>	190,978	190,978	165,897	25,081
<i>Net Change in Fund Balance</i>	(15,978)	(15,978)	(31,263)	(15,285)
<i>Fund Balance Beginning of Year</i>	159,987	159,987	159,987	0
Prior Year Encumbrances Appropriated	14,870	14,870	14,870	0
<i>Fund Balance End of Year</i>	\$158,879	\$158,879	\$143,594	(\$15,285)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,460,415	\$1,521,952	\$1,521,952	\$0
Intergovernmental	48,000	55,200	40,800	(14,400)
<i>Total Revenues</i>	1,508,415	1,577,152	1,562,752	(14,400)
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,508,415	1,577,152	1,562,752	14,400
<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

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$0	\$5,279,957	\$5,279,846	(\$111)
Interest	0	456	332	(124)
<i>Total Revenues</i>	<u>0</u>	<u>5,280,413</u>	<u>5,280,178</u>	<u>(235)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	0	9,029	9,029	0
Materials and Supplies	0	187	187	0
Capital Outlay	0	10,740	10,740	0
Total Commissioners	<u>0</u>	<u>19,956</u>	<u>19,956</u>	<u>0</u>
Human Resources:				
Contractual Services	0	488	488	0
Auditor - General:				
Personal Services	0	11,757	11,757	0
Contractual Services	0	535	535	0
Materials and Supplies	0	146	146	0
Capital Outlay	0	9,064	9,064	0
Total Auditor - General	<u>0</u>	<u>21,502</u>	<u>21,502</u>	<u>0</u>
Treasurer:				
Personal Services	0	12,865	12,865	0
Capital Outlay	0	377	377	0
Total Treasurer	<u>0</u>	<u>13,242</u>	<u>13,242</u>	<u>0</u>
Prosecuting Attorney:				
Personal Services	0	2,120	2,120	0
Data Processing Board:				
Personal Services	0	4,459	4,459	0
Capital Outlay	0	5,786	5,786	0
Total Data Processing Board	<u>\$0</u>	<u>\$10,245</u>	<u>\$10,245</u>	<u>\$0</u>

(continued)

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Coronavirus Relief Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Board of Elections:				
Personal Services	\$0	\$2,720	\$2,720	\$0
Maintenance:				
Personal Services	0	16,350	16,350	0
Contractual Services	0	34,855	34,855	0
Materials and Supplies	0	18,105	18,105	0
Capital Outlay	0	2,750	2,309	441
Total Maintenance	0	72,060	71,619	441
Recorder:				
Personal Services	0	10,604	10,604	0
Materials and Supplies	0	80	80	0
Total Recorder	0	10,684	10,684	0
Certificate of Title:				
Personal Services	0	19,162	19,162	0
Materials and Supplies	0	947	947	0
Capital Outlay	0	894	894	0
Total Certificate of Title	0	21,003	21,003	0
Real Estate Assessment:				
Personal Services	0	20,727	20,727	0
Materials and Supplies	0	374	374	0
Total Real Estate Assessment	0	21,101	21,101	0
Geographic Information Systems:				
Personal Services	0	10,989	10,989	0
Materials and Supplies	0	149	149	0
Total Geographic Information Systems	0	11,138	11,138	0
Delinquent Real Estate - Treasurer:				
Personal Services	0	3,908	3,908	0
IT Internal Service:				
Materials and Supplies	0	1,557	1,557	0
Total General Government - Legislative and Executive	\$0	\$211,724	\$211,283	\$441

(continued)

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Coronavirus Relief Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
General Government - Judicial:				
Common Pleas Court:				
Personal Services	\$0	\$85,660	\$85,660	\$0
Contractual Services	0	65	65	0
Materials and Supplies	0	903	903	0
Total Common Pleas Court	0	86,628	86,628	0
Juvenile Court:				
Capital Outlay	0	15,180	15,180	0
Clerk of Courts:				
Personal Services	0	38,275	38,275	0
Materials and Supplies	0	772	772	0
Total Clerk of Courts	0	39,047	39,047	0
Common Pleas Special Projects:				
Capital Outlay	0	187	187	0
Jury Administration:				
Materials and Supplies	0	86	86	0
Total General Government - Judicial	0	141,128	141,128	0
Public Safety:				
Coroner:				
Contractual Services	0	375	375	0
Materials and Supplies	0	2,490	2,490	0
Capital Outlay	0	28,973	28,973	0
Total Coroner	0	31,838	31,838	0
Sheriff:				
Personal Services	0	1,582,508	1,582,508	0
Contractual Services	0	374	374	0
Capital Outlay	0	1,466	1,466	0
Total Sheriff	\$0	\$1,584,348	\$1,584,348	\$0

(continued)

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Coronavirus Relief Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Emergency Management Agency:				
Personal Service	\$0	\$28,664	\$28,664	\$0
Contractual Services	0	187	187	0
Materials and Supplies	0	9,216	9,216	0
Capital Outlay	0	97	97	0
Total Emergency Management Agency	0	38,164	38,164	0
County 911:				
Personal Services	0	862,209	862,209	0
Jail Operations:				
Personal Services	0	1,614,451	1,614,451	0
Total Public Safety	0	4,131,010	4,131,010	0
Public Works:				
Map Office:				
Personal Services	0	3,631	3,631	0
Engineer - Administration:				
Personal Services	0	19,250	19,250	0
Materials and Supplies	0	1,319	1,319	0
Total Engineer - Administration	0	20,569	20,569	0
Engineer - Roads:				
Personal Services	0	81,624	81,624	0
Contractual Services	0	4,586	4,586	0
Total Engineer - Roads	0	86,210	86,210	0
Engineer - Bridges:				
Personal Services	0	1,248	1,248	0
Materials and Supplies	0	827	827	0
Total Engineer - Bridges	0	2,075	2,075	0
Community Development:				
Personal Services	0	5,598	5,598	0
Capital Outlay	0	60	60	0
Total Community Development	\$0	\$5,658	\$5,658	\$0

(continued)

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Coronavirus Relief Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Small Business Grants:				
Contractual Services	\$0	\$5,000	\$5,000	\$0
Other	0	313,900	313,900	0
Total Small Business Grants	0	318,900	318,900	0
Total Public Works	0	437,043	437,043	0
Health:				
Dog and Kennel:				
Personal Services	0	14,203	14,203	0
Materials and Supplies	0	200	200	0
Other	0	848	848	0
Total Dog and Kennel	0	15,251	15,251	0
Board of Developmental Disabilities:				
Personal Services	0	9,915	9,915	0
Contractual Services	0	18,530	18,530	0
Materials and Supplies	0	12,543	12,543	0
Capital Outlay	0	16,411	16,411	0
Total Board of Developmental Disabilities	0	57,399	57,399	0
Total Health	0	72,650	72,650	0
Human Services:				
Public Assistance:				
Personal Services	0	38,711	38,711	0
Materials and Supplies	0	4,330	4,330	0
Total Public Assistance	0	43,041	43,041	0
Social Services:				
Personal Services	0	19,046	19,046	0
Child Support Enforcement Agency:				
Personal Services	0	148,962	148,962	0
Materials and Supplies	0	987	987	0
Capital Outlay	0	1,624	1,624	0
Total Child Support Enforcement Agency	\$0	\$151,573	\$151,573	\$0

(continued)

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Coronavirus Relief Fund (continued)
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Rent Assistance:				
Other	\$0	\$34,965	\$34,965	\$0
Total Human Services	0	248,625	248,625	0
Intergovernmental:				
Grants:				
Other	0	8,021	8,021	0
Capital Outlay		30,212	30,212	0
<i>Total Expenditures</i>	0	5,280,413	5,279,972	441
<i>Net Change in Fund Balance</i>	0	0	206	206
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$206	\$206

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$638,100	\$1,614,100	\$296,036	(\$1,318,064)
Interest	271	271	271	0
Other	105,354	105,354	18,460	(86,894)
<i>Total Revenues</i>	<i>743,725</i>	<i>1,719,725</i>	<i>314,767</i>	<i>(1,404,958)</i>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	6,102	6,102	2,864	3,238
Public Works:				
Community Development Program:				
Contractual Services	0	912,000	30,000	882,000
Capital Outlay	270,000	270,000	112,937	157,063
Total Public Works	270,000	1,182,000	142,937	1,039,063
Intergovernmental:				
Block Grant:				
Other	369,224	483,224	412,307	70,917
<i>Total Expenditures</i>	<i>645,326</i>	<i>1,671,326</i>	<i>558,108</i>	<i>1,113,218</i>
<i>Net Change in Fund Balance</i>	98,399	48,399	(243,341)	(291,740)
<i>Fund Balance Beginning of Year</i>	46,229	46,229	46,229	0
Prior Year Encumbrances Appropriated	25,226	25,226	25,226	0
<i>Fund Balance (Deficit) End of Year</i>	<i>\$169,854</i>	<i>\$119,854</i>	<i>(\$171,886)</i>	<i>(\$291,740)</i>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$25,050	\$55,050	\$41,158	(\$13,892)
Charges for Services	19,800	19,800	25,152	5,352
Other	500	500	1,148	648
<i>Total Revenues</i>	<u>45,350</u>	<u>75,350</u>	<u>67,458</u>	<u>(7,892)</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	115,536	115,536	108,204	7,332
Contractual Services	1,289	16,289	15,260	1,029
Materials and Supplies	3,641	3,641	1,829	1,812
Capital Outlay	4,000	5,200	4,886	314
<i>Total Expenditures</i>	<u>124,466</u>	<u>140,666</u>	<u>130,179</u>	<u>10,487</u>
<i>Excess of Revenues Under Expenditures</i>	(79,116)	(65,316)	(62,721)	2,595
Other Financing Sources				
Transfers In	78,151	78,151	78,151	0
<i>Net Change in Fund Balance</i>	(965)	12,835	15,430	2,595
<i>Fund Deficit Beginning of Year</i>	(300)	(300)	(300)	0
Prior Year Encumbrances Appropriated	1,415	1,415	1,415	0
<i>Fund Balance End of Year</i>	<u>\$150</u>	<u>\$13,950</u>	<u>\$16,545</u>	<u>\$2,595</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,300	\$2,300	\$2,300	\$0
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	2,234	2,300	2,300	0
<i>Net Change in Fund Balance</i>	66	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$66</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$160,204	\$160,204	\$160,204	\$0
Other	0	749	1,375	626
<i>Total Revenues</i>	160,204	160,953	161,579	626
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	147,194	147,194	142,689	4,505
Contractual Services	9,306	9,306	0	9,306
Materials and Supplies	3,704	3,704	0	3,704
Other	0	2,297	2,297	0
<i>Total Expenditures</i>	160,204	162,501	144,986	17,515
<i>Net Change in Fund Balance</i>	0	(1,548)	16,593	18,141
<i>Fund Balance Beginning of Year</i>	20,647	20,647	20,647	0
<i>Fund Balance End of Year</i>	\$20,647	\$19,099	\$37,240	\$18,141

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$14,600	\$14,600	\$8,455	(\$6,145)
Contributions and Donations	2,700	2,700	1,718	(982)
<i>Total Revenues</i>	17,300	17,300	10,173	(7,127)
Expenditures				
Current:				
Public Safety:				
Multi-County Lead Task Force:				
Personal Services	16,250	16,250	0	16,250
Contractual Services	1,640	4,140	3,727	413
<i>Total Expenditures</i>	17,890	20,390	3,727	16,663
<i>Net Change in Fund Balance</i>	(590)	(3,090)	6,446	9,536
<i>Fund Balance Beginning of Year</i>	21,436	21,436	21,436	0
Prior Year Encumbrances Appropriated	3,290	3,290	3,290	0
<i>Fund Balance End of Year</i>	\$24,136	\$21,636	\$31,172	\$9,536

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$135,478	\$188,094	\$188,378	\$284
Other	400	1,004	1,137	133
<i>Total Revenues</i>	135,878	189,098	189,515	417
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	104,618	126,142	122,470	3,672
Contractual Services	48,626	53,626	33,006	20,620
Materials and Supplies	4,882	5,582	4,129	1,453
Capital Outlay	800	4,800	800	4,000
<i>Total Expenditures</i>	158,926	190,150	160,405	29,745
<i>Net Change in Fund Balance</i>	(23,048)	(1,052)	29,110	30,162
<i>Fund Balance Beginning of Year</i>	172,439	172,439	172,439	0
Prior Year Encumbrances Appropriated	12,565	12,565	12,565	0
<i>Fund Balance End of Year</i>	\$161,956	\$183,952	\$214,114	\$30,162

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Licenses and Permits	\$105,000	\$182,317	\$187,523	\$5,206
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Personal Services	60,000	60,000	60,000	0
Contractual Services	46,279	79,279	76,738	2,541
Materials and Supplies	3,892	5,892	5,740	152
Capital Outlay	0	17,200	17,132	68
Other	200	200	0	200
<i>Total Expenditures</i>	110,371	162,571	159,610	2,961
<i>Net Change in Fund Balance</i>	(5,371)	19,746	27,913	8,167
<i>Fund Balance Beginning of Year</i>	127,024	127,024	127,024	0
Prior Year Encumbrances Appropriated	5,671	5,671	5,671	0
<i>Fund Balance End of Year</i>	\$127,324	\$152,441	\$160,608	\$8,167

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$125,666	\$125,666	\$102,138	(\$23,528)
Other	0	0	1,148	1,148
<i>Total Revenues</i>	125,666	125,666	103,286	(22,380)
Expenditures				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	165,427	165,427	134,775	30,652
Contractual Services	4,447	4,447	4,417	30
Materials and Supplies	620	620	620	0
<i>Total Expenditures</i>	170,494	170,494	139,812	30,682
<i>Excess of Revenues Under Expenditures</i>	(44,828)	(44,828)	(36,526)	8,302
Other Financing Sources				
Transfers In	46,751	46,751	44,660	(2,091)
<i>Net Change in Fund Balance</i>	1,923	1,923	8,134	6,211
<i>Fund Balance Beginning of Year</i>	27,663	27,663	27,663	0
Prior Year Encumbrances Appropriated	169	169	169	0
<i>Fund Balance End of Year</i>	\$29,755	\$29,755	\$35,966	\$6,211

No assurance is provided on these financial statements.

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, 2020

	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>	1,496	1,496	1,496	0
<i>Fund Balance End of Year</i>	<u>\$1,496</u>	<u>\$1,496</u>	<u>\$1,496</u>	<u>\$0</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety:				
Sheriff:				
Personal Services	1,850	1,850	0	1,850
<i>Net Change in Fund Balance</i>	(1,850)	(1,850)	0	1,850
<i>Fund Balance Beginning of Year</i>	14,996	14,996	14,996	0
Prior Year Encumbrances Appropriated	1,850	1,850	1,850	0
<i>Fund Balance End of Year</i>	<u>\$14,996</u>	<u>\$14,996</u>	<u>\$16,846</u>	<u>\$1,850</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$3,000	\$9,045	\$8,664	(\$381)
Other	0	0	80	80
<i>Total Revenues</i>	3,000	9,045	8,744	(301)
Expenditures				
Current:				
General Government:				
Judicial:				
Prosecutor's Drug Law Enforcement:				
Other	0	1,415	1,415	0
Law Enforcement Trust:				
Personal Services	0	43	43	0
<i>Total Expenditures</i>	0	1,458	1,458	0
<i>Net Change in Fund Balance</i>	3,000	7,587	7,286	(301)
<i>Fund Balance Beginning of Year</i>	2,608	2,608	2,608	0
<i>Fund Balance End of Year</i>	\$5,608	\$10,195	\$9,894	(\$301)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$0	\$0	\$20	\$20
Contributions and Donations	0	290	270	(20)
<i>Total Revenues</i>	0	290	290	0
Expenditures				
Current:				
Public Safety:				
Law Enforcement Trust:				
Capital Outlay	0	10,000	9,226	774
<i>Net Change in Fund Balance</i>	0	(9,710)	(8,936)	774
<i>Fund Balance Beginning of Year</i>	46,433	46,433	46,433	0
<i>Fund Balance End of Year</i>	<u>\$46,433</u>	<u>\$36,723</u>	<u>\$37,497</u>	<u>\$774</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$150,000	\$150,000	\$150,000	\$0
Other	0	0	60	60
<i>Total Revenues</i>	150,000	150,000	150,060	60
Expenditures				
Current:				
General Government:				
Judicial:				
DRC Probation Grant:				
Personal Services	140,831	140,831	137,602	3,229
Materials and Supplies	3,169	3,169	0	3,169
Capital Outlay	6,000	6,000	0	6,000
<i>Total Expenditures</i>	150,000	150,000	137,602	12,398
<i>Net Change in Fund Balance</i>	0	0	12,458	12,458
<i>Fund Balance Beginning of Year</i>	58,454	58,454	58,454	0
<i>Fund Balance End of Year</i>	\$58,454	\$58,454	\$70,912	\$12,458

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety:				
Mediation:				
Personal Services	0	3	3	0
<i>Net Change in Fund Balance</i>	0	(3)	(3)	0
<i>Fund Balance Beginning of Year</i>	240	240	240	0
<i>Fund Balance End of Year</i>	\$240	\$237	\$237	\$0

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$100	\$100	\$0	(\$100)
Fines and Forfeitures	6,500	6,500	4,460	(2,040)
Other	1,250	1,250	833	(417)
	<u>7,850</u>	<u>7,850</u>	<u>5,293</u>	<u>(2,557)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Indigent Drivers:				
Contractual Services	7,750	7,750	0	7,750
	<u>7,750</u>	<u>7,750</u>	<u>0</u>	<u>7,750</u>
<i>Net Change in Fund Balance</i>	100	100	5,293	5,193
<i>Fund Balance Beginning of Year</i>	<u>14,856</u>	<u>14,856</u>	<u>14,856</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$14,956</u>	<u>\$14,956</u>	<u>\$20,149</u>	<u>\$5,193</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$12,500	\$12,500	\$8,610	(\$3,890)
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	530	530	423	107
Contractual Services	13,648	13,648	8,539	5,109
Other	162	162	0	162
<i>Total Expenditures</i>	14,340	14,340	8,962	5,378
<i>Net Change in Fund Balance</i>	(1,840)	(1,840)	(352)	1,488
<i>Fund Balance Beginning of Year</i>	9,743	9,743	9,743	0
Prior Year Encumbrances Appropriated	1,840	1,840	1,840	0
<i>Fund Balance End of Year</i>	\$9,743	\$9,743	\$11,231	\$1,488

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$20,000	\$20,000	\$13,349	(\$6,651)
Expenditures				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	17,899	19,353	16,471	2,882
Capital Outlay	3,500	5,400	5,400	0
<i>Total Expenditures</i>	21,399	24,753	21,871	2,882
<i>Net Change in Fund Balance</i>	(1,399)	(4,753)	(8,522)	(3,769)
<i>Fund Balance Beginning of Year</i>	28,089	28,089	28,089	0
Prior Year Encumbrances Appropriated	899	899	899	0
<i>Fund Balance End of Year</i>	\$27,589	\$24,235	\$20,466	(\$3,769)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$150	\$897	\$897	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	150	897	897	0
<i>Fund Balance Beginning of Year</i>	2,229	2,229	2,229	0
<i>Fund Balance End of Year</i>	\$2,379	\$3,126	\$3,126	\$0

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$20,500	\$20,500	\$15,129	(\$5,371)
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Contractual Services	10,000	10,000	3,811	6,189
Other	10,500	10,500	1,445	9,055
<i>Total Expenditures</i>	20,500	20,500	5,256	15,244
<i>Net Change in Fund Balance</i>	0	0	9,873	9,873
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$9,873	\$9,873

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$71,000	\$71,000	\$51,104	(\$19,896)
Other	0	0	588	588
<i>Total Revenues</i>	71,000	71,000	51,692	(19,308)
Expenditures				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	79,956	75,111	49,121	25,990
Capital Outlay	731	0	0	0
<i>Total Expenditures</i>	80,687	75,111	49,121	25,990
<i>Net Change in Fund Balance</i>	(9,687)	(4,111)	2,571	6,682
<i>Fund Balance Beginning of Year</i>	4,148	4,148	4,148	0
<i>Fund Balance (Deficit) End of Year</i>	(\$5,539)	\$37	\$6,719	\$6,682

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$3,000	\$3,000	\$2,176	(\$824)
Charges for Services	76,500	76,500	47,932	(28,568)
<i>Total Revenues</i>	79,500	79,500	50,108	(29,392)
Expenditures				
Current:				
General Government:				
Judicial:				
County Court Special Projects:				
Contractual Services	81,355	81,355	57,317	24,038
Materials and Supplies	11,404	11,404	11,183	221
Capital Outlay	5,000	41,060	41,060	0
Other	24,368	24,368	12,297	12,071
<i>Total Expenditures</i>	122,127	158,187	121,857	36,330
<i>Net Change in Fund Balance</i>	(42,627)	(78,687)	(71,749)	6,938
<i>Fund Balance Beginning of Year</i>	138,118	138,118	138,118	0
Prior Year Encumbrances Appropriated	36,627	36,627	36,627	0
<i>Fund Balance End of Year</i>	\$132,118	\$96,058	\$102,996	\$6,938

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$22,951	\$22,951	\$0
Fines and Forfeitures	74,000	74,000	44,894	(29,106)
Other	0	0	968	968
<i>Total Revenues</i>	74,000	96,951	68,813	(28,138)
Expenditures				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	66,695	66,695	45,838	20,857
Contractual Services	839	839	202	637
Materials and Supplies	1,775	1,775	790	985
Capital Outlay	3,500	26,451	23,807	2,644
<i>Total Expenditures</i>	72,809	95,760	70,637	25,123
<i>Net Change in Fund Balance</i>	1,191	1,191	(1,824)	(3,015)
<i>Fund Balance Beginning of Year</i>	30,191	30,191	30,191	0
Prior Year Encumbrances Appropriated	1,268	1,268	1,268	0
<i>Fund Balance End of Year</i>	\$32,650	\$32,650	\$29,635	(\$3,015)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$33,509	\$33,509	\$0
Charges for Services	45,000	45,000	32,404	(12,596)
Other	0	0	910	910
<i>Total Revenues</i>	45,000	78,509	66,823	(11,686)
Expenditures				
Current:				
General Government:				
Judicial:				
Common Pleas Special Projects:				
Personal Services	6,287	6,287	29	6,258
Contractual Services	28,371	28,371	17,667	10,704
Materials and Supplies	981	981	129	852
Capital Outlay	29,422	60,789	50,133	10,656
<i>Total Expenditures</i>	65,061	96,428	67,958	28,470
<i>Net Change in Fund Balance</i>	(20,061)	(17,919)	(1,135)	16,784
<i>Fund Balance Beginning of Year</i>	16,167	16,167	16,167	0
Prior Year Encumbrances Appropriated	1,752	1,752	1,752	0
<i>Fund Balance (Deficit) End of Year</i>	(\$2,142)	\$0	\$16,784	\$16,784

No assurance is provided on these financial statements.

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, 2020

	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>	1,633	1,633	1,633	0
<i>Fund Balance End of Year</i>	<u>\$1,633</u>	<u>\$1,633</u>	<u>\$1,633</u>	<u>\$0</u>

No assurance is provided on these financial statements.

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, 2020

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

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$700	\$818	\$818	\$0
Expenditures				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	500	500	0	500
Materials and Supplies	1,000	1,000	912	88
Capital Outlay	373	373	0	373
<i>Total Expenditures</i>	1,873	1,873	912	961
<i>Net Change in Fund Balance</i>	(1,173)	(1,055)	(94)	961
<i>Fund Balance Beginning of Year</i>	1,697	1,697	1,697	0
<i>Fund Balance End of Year</i>	\$524	\$642	\$1,603	\$961

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$0	\$69,589	\$109,589	\$40,000
Interest	0	40,202	202	(40,000)
<i>Total Revenues</i>	<u>0</u>	<u>109,791</u>	<u>109,791</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Board of Elections:				
Personal Services	0	38,303	38,303	0
Contractual Services	13,718	43,662	43,662	0
Materials and Supplies	0	19,026	19,026	0
Capital Outlay	2,530	21,283	19,258	2,025
<i>Total Expenditures</i>	<u>16,248</u>	<u>122,274</u>	<u>120,249</u>	<u>2,025</u>
<i>Net Change in Fund Balance</i>	(16,248)	(12,483)	(10,458)	2,025
<i>Fund Balance Beginning of Year</i>	14,674	14,674	14,674	0
Prior Year Encumbrances Appropriated	<u>16,248</u>	<u>16,248</u>	<u>16,248</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,674</u></u>	<u><u>\$18,439</u></u>	<u><u>\$20,464</u></u>	<u><u>\$2,025</u></u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$3,000	\$3,000	\$2,731	(\$269)
Expenditures				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Contractual Services	6,000	6,000	5,684	316
<i>Net Change in Fund Balance</i>	(3,000)	(3,000)	(2,953)	47
<i>Fund Balance Beginning of Year</i>	465	465	465	0
Prior Year Encumbrances Appropriated	3,000	3,000	3,000	0
<i>Fund Balance End of Year</i>	\$465	\$465	\$512	\$47

No assurance is provided on these financial statements.

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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$200	\$315	\$366	\$51
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	200	315	366	51
<i>Fund Balance Beginning of Year</i>	<u>670</u>	<u>670</u>	<u>670</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$870</u></u>	<u><u>\$985</u></u>	<u><u>\$1,036</u></u>	<u><u>\$51</u></u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$116,000	\$116,000	\$83,500	(\$32,500)
Charges for Services	12,580	12,580	16,805	4,225
Other	100	100	664	564
<i>Total Revenues</i>	128,680	128,680	100,969	(27,711)
Expenditures				
Current:				
General Government:				
Judicial:				
Law Library Resources:				
Personal Services	66,850	67,328	67,171	157
Contractual Services	33,970	33,492	26,059	7,433
Capital Outlay	23,000	23,000	22,971	29
Other	200	200	94	106
<i>Total Expenditures</i>	124,020	124,020	116,295	7,725
<i>Net Change in Fund Balance</i>	4,660	4,660	(15,326)	(19,986)
<i>Fund Balance Beginning of Year</i>	178,783	178,783	178,783	0
Prior Year Encumbrances Appropriated	320	320	320	0
<i>Fund Balance End of Year</i>	\$183,763	\$183,763	\$163,777	(\$19,986)

No assurance is provided on these financial statements.

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, 2020

	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>	12,249	12,249	12,249	0
<i>Fund Balance End of Year</i>	<u>\$12,249</u>	<u>\$12,249</u>	<u>\$12,249</u>	<u>\$0</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$258,694	\$258,694	\$149,796	(\$108,898)
Other	0	0	58	58
<i>Total Revenues</i>	<i>258,694</i>	<i>258,694</i>	<i>149,854</i>	<i>(108,840)</i>
Expenditures				
Current:				
General Government:				
Judicial:				
Targeted Community Alternative to Prison:				
Personal Services	27,943	27,993	17,628	10,365
Contractual Services	231,176	215,895	177,438	38,457
<i>Total Expenditures</i>	<i>259,119</i>	<i>243,888</i>	<i>195,066</i>	<i>48,822</i>
<i>Net Change in Fund Balance</i>	<i>(425)</i>	<i>14,806</i>	<i>(45,212)</i>	<i>(60,018)</i>
<i>Fund Balance Beginning of Year</i>	<i>93,549</i>	<i>93,549</i>	<i>93,549</i>	<i>0</i>
Prior Year Encumbrances Appropriated	425	425	425	0
<i>Fund Balance End of Year</i>	<i>\$93,549</i>	<i>\$108,780</i>	<i>\$48,762</i>	<i>(\$60,018)</i>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$60,000	\$60,000	\$0
Expenditures				
Current:				
General Government:				
Judicial:				
Special Docket:				
Contractual Services	0	12,000	12,000	0
Materials and Supplies	0	18,000	17,907	93
<i>Total Expenditures</i>	<u>0</u>	<u>30,000</u>	<u>29,907</u>	<u>93</u>
<i>Net Change in Fund Balance</i>	0	30,000	30,093	93
<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>\$30,000</u>	<u>\$30,093</u>	<u>\$93</u>

No assurance is provided on these financial statements.

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, 2020

	<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				
Current:				
Public Safety:				
EMA Special Projects:				
Capital Outlay	<u>9,515</u>	<u>9,515</u>	<u>1,603</u>	<u>7,912</u>
<i>Net Change in Fund Balance</i>	(9,515)	(9,515)	(1,603)	7,912
<i>Fund Balance Beginning of Year</i>	11,634	11,634	11,634	0
Prior Year Encumbrances Appropriated	<u>633</u>	<u>633</u>	<u>633</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,752</u></u>	<u><u>\$2,752</u></u>	<u><u>\$10,664</u></u>	<u><u>\$7,912</u></u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Lodging Taxes	\$490,633	\$490,633	\$321,839	(\$168,794)
Expenditures				
Current:				
Intergovernmental:				
County Hotel Lodging Taxes:				
Other	490,633	490,633	321,839	168,794
<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

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
State Infrastructure Bank Loan Guarantee Fund
For the Year Ended December 31, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Special Assessments	\$0	\$138,969	\$138,969	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
SIB Loan Guarantee:				
Other	138,969	277,938	277,938	0
<i>Net Change in Fund Balance</i>	(138,969)	(138,969)	(138,969)	0
<i>Fund Balance Beginning of Year</i>	138,969	138,969	138,969	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

No assurance is provided on these financial statements.

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, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Other	\$12,000	\$23,301	\$30,829	\$7,528
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	1,553,374	1,535,374	461,424	1,073,950
Contractual Services	138,279	156,279	131,934	24,345
Materials and Supplies	7,596	7,596	4,628	2,968
Capital Outlay	23,000	23,000	22,617	383
Other	800	800	0	800
<i>Total Expenditures</i>	<u>1,723,049</u>	<u>1,723,049</u>	<u>620,603</u>	<u>1,102,446</u>
<i>Excess of Revenues Under Expenditures</i>	(1,711,049)	(1,699,748)	(589,774)	1,109,974
Other Financing Sources				
Transfers In	<u>1,517,730</u>	<u>1,518,192</u>	<u>1,517,730</u>	<u>(462)</u>
<i>Net Change in Fund Balance</i>	(193,319)	(181,556)	927,956	1,109,512
<i>Fund Balance Beginning of Year</i>	146,801	146,801	146,801	0
Prior Year Encumbrances Appropriated	<u>46,519</u>	<u>46,519</u>	<u>46,519</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$11,764</u>	<u>\$1,121,276</u>	<u>\$1,109,512</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$119,000	\$119,000	\$87,837	(\$31,163)
Fines and Forfeitures	700	700	253	(447)
Charges for Services	41,000	41,000	23,352	(17,648)
Other	6,800	6,800	39,743	32,943
<i>Total Revenues</i>	<u>167,500</u>	<u>167,500</u>	<u>151,185</u>	<u>(16,315)</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	3,378,371	3,361,516	1,345,701	2,015,815
Contractual Services	297,844	312,344	254,260	58,084
Materials and Supplies	195,289	204,289	174,597	29,692
Utilities	295,850	289,205	268,570	20,635
Capital Outlay	21,972	21,972	20,788	1,184
<i>Total Expenditures</i>	<u>4,189,326</u>	<u>4,189,326</u>	<u>2,063,916</u>	<u>2,125,410</u>
<i>Excess of Revenues Under Expenditures</i>	(4,021,826)	(4,021,826)	(1,912,731)	2,109,095
Other Financing Sources				
Transfers In	3,697,575	3,697,575	3,698,575	1,000
<i>Net Change in Fund Balance</i>	(324,251)	(324,251)	1,785,844	2,110,095
<i>Fund Balance Beginning of Year</i>	208,268	208,268	208,268	0
Prior Year Encumbrances Appropriated	115,984	115,984	115,984	0
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$1</u>	<u>\$2,110,096</u>	<u>\$2,110,095</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$827,000	\$827,000	\$735,362	(\$91,638)
Other	0	0	2,790	2,790
<i>Total Revenues</i>	827,000	827,000	738,152	(88,848)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	389,742	389,742	317,129	72,613
Contractual Services	33,502	33,502	25,898	7,604
Materials and Supplies	11,842	11,842	6,773	5,069
Capital Outlay	4,337	4,337	3,443	894
Other	36,409	36,409	34,966	1,443
<i>Total Expenditures</i>	475,832	475,832	388,209	87,623
<i>Excess of Revenues Over Expenditures</i>	351,168	351,168	349,943	(1,225)
Other Financing Uses				
Transfers Out	(300,000)	(300,000)	(300,000)	0
<i>Net Change in Fund Balance</i>	51,168	51,168	49,943	(1,225)
<i>Fund Balance Beginning of Year</i>	1,217,109	1,217,109	1,217,109	0
Prior Year Encumbrances Appropriated	13,435	13,435	13,435	0
<i>Fund Balance End of Year</i>	\$1,281,712	\$1,281,712	\$1,280,487	(\$1,225)

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Works:				
Growth:				
Contractual Services	34,466	39,466	26,806	12,660
Capital Outlay	1,000	1,000	0	1,000
Other	3,250	23,250	3,000	20,250
<i>Total Expenditures</i>	38,716	63,716	29,806	33,910
<i>Excess of Revenues Under Expenditures</i>	(38,716)	(63,716)	(29,806)	33,910
Other Financing Sources (Uses)				
Transfers In	0	25,000	25,000	0
Transfers Out	0	(39,075)	(39,075)	0
<i>Total Other Financing Sources (Uses)</i>	0	(14,075)	(14,075)	0
<i>Net Change in Fund Balance</i>	(38,716)	(77,791)	(43,881)	33,910
<i>Fund Balance Beginning of Year</i>	1,428,174	1,428,174	1,428,174	0
Prior Year Encumbrances Appropriated	9,016	9,016	9,016	0
<i>Fund Balance End of Year</i>	\$1,398,474	\$1,359,399	\$1,393,309	\$33,910

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$75,000	\$85,218	\$85,218	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Recorder:				
Contractual Services	64,000	64,000	57,101	6,899
Capital Outlay	2,000	2,000	0	2,000
<i>Total Expenditures</i>	66,000	66,000	57,101	8,899
<i>Net Change in Fund Balance</i>	9,000	19,218	28,117	8,899
<i>Fund Balance Beginning of Year</i>	163,699	163,699	163,699	0
<i>Fund Balance End of Year</i>	\$172,699	\$182,917	\$191,816	\$8,899

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$27,000	\$40,149	\$40,150	\$1
Other	0	1,788	3,669	1,881
<i>Total Revenues</i>	27,000	41,937	43,819	1,882
Expenditures				
Current:				
General Government:				
Judicial:				
Southern District Probation:				
Contractual Services	8,475	8,476	8,367	109
Materials and Supplies	8,500	8,500	8,500	0
Capital Outlay	4,419	15,479	15,419	60
Total Southern District Probation	21,394	32,455	32,286	169
Special Probation:				
Personal Services	456,348	456,348	445,365	10,983
Contractual Services	10,481	10,481	8,342	2,139
Materials and Supplies	4,511	4,511	2,558	1,953
Total Special Probation	471,340	471,340	456,265	15,075
Probation Services:				
Personal Services	3,000	3,000	0	3,000
Contractual Services	9,667	29,368	17,959	11,409
Materials and Supplies	8,500	10,500	8,581	1,919
Capital Outlay	13,322	19,322	17,822	1,500
Total Probation Services	34,489	62,190	44,362	17,828
<i>Total Expenditures</i>	527,223	565,985	532,913	33,072
<i>Excess of Revenues Under Expenditures</i>	(500,223)	(524,048)	(489,094)	34,954
Other Financing Sources				
Transfers In	471,348	471,348	471,348	0
<i>Net Change in Fund Balance</i>	(28,875)	(52,700)	(17,746)	34,954
<i>Fund Balance Beginning of Year</i>	104,215	104,215	104,215	0
Prior Year Encumbrances Appropriated	24,775	24,775	24,775	0
<i>Fund Balance End of Year</i>	\$100,115	\$76,290	\$111,244	\$34,954

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$818,184	\$818,184	\$793,138	(\$25,046)
Other	0	0	7,051	7,051
<i>Total Revenues</i>	818,184	818,184	800,189	(17,995)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	944,035	954,625	940,141	14,484
Contractual Services	65,494	76,494	65,922	10,572
Materials and Supplies	11,574	11,574	11,481	93
Capital Outlay	12,000	16,500	16,221	279
Other	3,500	3,500	1,049	2,451
<i>Total Expenditures</i>	1,036,603	1,062,693	1,034,814	27,879
<i>Excess of Revenues Under Expenditures</i>	(218,419)	(244,509)	(234,625)	9,884
Other Financing Sources				
Transfers In	216,650	216,650	231,431	14,781
<i>Net Change in Fund Balance</i>	(1,769)	(27,859)	(3,194)	24,665
<i>Fund Balance Beginning of Year</i>	158,392	158,392	158,392	0
Prior Year Encumbrances Appropriated	1,769	1,769	1,769	0
<i>Fund Balance End of Year</i>	\$158,392	\$132,302	\$156,967	\$24,665

No assurance is provided on these financial statements.

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, 2020

	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

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$300	\$300	\$6	(\$294)
Expenditures				
Capital Outlay	500	500	0	500
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	(200)	(200)	6	206
Other Financing Sources				
Transfers In	0	50,000	50,000	0
<i>Net Change in Fund Balance</i>	(200)	49,800	50,006	206
<i>Fund Balance Beginning of Year</i>	218,985	218,985	218,985	0
<i>Fund Balance End of Year</i>	<u>\$218,785</u>	<u>\$268,785</u>	<u>\$268,991</u>	<u>\$206</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	30,000	30,000	0	30,000
<i>Excess of Revenues Under Expenditures</i>	(30,000)	(30,000)	0	30,000
Other Financing Sources				
Transfers In	40,000	40,000	0	(40,000)
<i>Net Change in Fund Balance</i>	10,000	10,000	0	(10,000)
<i>Fund Balance Beginning of Year</i>	82,599	82,599	82,599	0
<i>Fund Balance End of Year</i>	<u>\$92,599</u>	<u>\$92,599</u>	<u>\$82,599</u>	<u>(\$10,000)</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$205,000	\$205,000	\$0
Rentals	5,700	5,700	5,700	0
<i>Total Revenues</i>	5,700	210,700	210,700	0
Expenditures				
Capital Outlay	1,154,397	1,208,804	1,165,235	43,569
<i>Excess of Revenues Under Expenditures</i>	(1,148,697)	(998,104)	(954,535)	43,569
Other Financing Sources (Uses)				
Advances In	36,912	39,452	39,453	1
Advances Out	0	(160,000)	(160,000)	0
Transfers In	400,000	400,000	400,000	0
<i>Total Other Financing Sources (Uses)</i>	436,912	279,452	279,453	1
<i>Net Change in Fund Balance</i>	(711,785)	(718,652)	(675,082)	43,570
<i>Fund Balance Beginning of Year</i>	1,070,661	1,070,661	1,070,661	0
Prior Year Encumbrances Appropriated	365,513	365,513	365,513	0
<i>Fund Balance End of Year</i>	<u>\$724,389</u>	<u>\$717,522</u>	<u>\$761,092</u>	<u>\$43,570</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$18,500	\$18,500	\$15,896	(\$2,604)
Expenditures				
Capital Outlay	12,500	13,900	746	13,154
Debt Service:				
Principal Retirement	127,778	127,778	127,778	0
Interest and Fiscal Charges	67,556	67,556	67,532	24
<i>Total Expenditures</i>	207,834	209,234	196,056	13,178
<i>Excess of Revenues Under Expenditures</i>	(189,334)	(190,734)	(180,160)	10,574
Other Financing Sources				
Transfers In	310,000	310,000	310,000	0
<i>Net Change in Fund Balance</i>	120,666	119,266	129,840	10,574
<i>Fund Balance Beginning of Year</i>	350,498	350,498	350,498	0
<i>Fund Balance End of Year</i>	\$471,164	\$469,764	\$480,338	\$10,574

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$2,172,067	\$2,172,067	\$0
Expenditures				
Capital Outlay	0	2,172,067	2,172,067	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

No assurance is provided on these financial statements.

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, 2020

	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	24,097	33,097	13,516	19,581
<i>Net Change in Fund Balance</i>	(6,097)	(15,097)	4,484	19,581
<i>Fund Balance Beginning of Year</i>	20,560	20,560	20,560	0
Prior Year Encumbrances Appropriated	6,097	6,097	6,097	0
<i>Fund Balance End of Year</i>	\$20,560	\$11,560	\$31,141	\$19,581

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$146,000	\$146,000	\$114,907	(\$31,093)
Expenditures				
Capital Outlay	194,940	247,024	171,870	75,154
<i>Net Change in Fund Balance</i>	(48,940)	(101,024)	(56,963)	44,061
<i>Fund Balance Beginning of Year</i>	269,819	269,819	269,819	0
Prior Year Encumbrances Appropriated	14,793	14,793	14,793	0
<i>Fund Balance End of Year</i>	<u>\$235,672</u>	<u>\$183,588</u>	<u>\$227,649</u>	<u>\$44,061</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$6,600	\$6,600	\$2,247	(\$4,353)
Expenditures				
Capital Outlay	6,896	6,896	1,246	5,650
<i>Net Change in Fund Balance</i>	(296)	(296)	1,001	1,297
<i>Fund Balance Beginning of Year</i>	10,098	10,098	10,098	0
Prior Year Encumbrances Appropriated	296	296	296	0
<i>Fund Balance End of Year</i>	\$10,098	\$10,098	\$11,395	\$1,297

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Rentals	\$2,700	\$2,700	\$1,311	(\$1,389)
Expenditures				
Capital Outlay	2,700	2,700	1,156	1,544
<i>Net Change in Fund Balance</i>	0	0	155	155
<i>Fund Balance Beginning of Year</i>	11,379	11,379	11,379	0
<i>Fund Balance End of Year</i>	<u>\$11,379</u>	<u>\$11,379</u>	<u>\$11,534</u>	<u>\$155</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$0	\$0	\$500	\$500
Other	0	1,437	1,116	(321)
<i>Total Revenues</i>	0	1,437	1,616	179
Expenditures				
Capital Outlay	102,628	104,128	92,404	11,724
<i>Excess of Revenues Under Expenditures</i>	(102,628)	(102,691)	(90,788)	11,903
Other Financing Sources				
Transfers In	100,000	100,000	100,000	0
<i>Net Change in Fund Balance</i>	(2,628)	(2,691)	9,212	11,903
<i>Fund Balance Beginning of Year</i>	196,464	196,464	196,464	0
Prior Year Encumbrances Appropriated	5,735	5,735	5,735	0
<i>Fund Balance End of Year</i>	<u>\$199,571</u>	<u>\$199,508</u>	<u>\$211,411</u>	<u>\$11,903</u>

No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenses				
Personal Services	6,123	6,123	0	6,123
Contractual Services	20,000	20,000	14,393	5,607
<i>Total Expenses</i>	26,123	26,123	14,393	11,730
<i>Net Change in Fund Equity</i>	(26,123)	(26,123)	(14,393)	11,730
<i>Fund Equity Beginning of Year</i>	103,329	103,329	103,329	0
<i>Fund Equity End of Year</i>	\$77,206	\$77,206	\$88,936	\$11,730

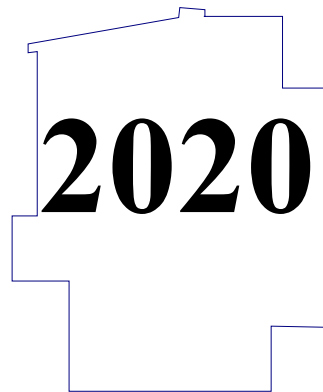
No assurance is provided on these financial statements.

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$300,000	\$300,000	\$221,017	(\$78,983)
Other	0	908,130	987,190	79,060
<i>Total Revenues</i>	300,000	1,208,130	1,208,207	77
Expenses				
Personal Services	48,352	48,352	17,648	30,704
Contractual Services	263,514	272,514	203,453	69,061
Claims	26,486	26,486	26,486	0
Other	300	300	300	0
<i>Total Expenses</i>	338,652	347,652	247,887	99,765
<i>Net Change in Fund Equity</i>	(38,652)	860,478	960,320	99,842
<i>Fund Equity Beginning of Year</i>	404,676	404,676	404,676	0
<i>Fund Equity End of Year</i>	\$366,024	\$1,265,154	\$1,364,996	\$99,842

No assurance is provided on these financial statements.

Tuscarawas County, Ohio Comprehensive Annual Financial Report



Prepared by the
Tuscarawas County
Auditor's Office

LARRY LINDBERG
Tuscarawas County Auditor

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Statistical Section

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

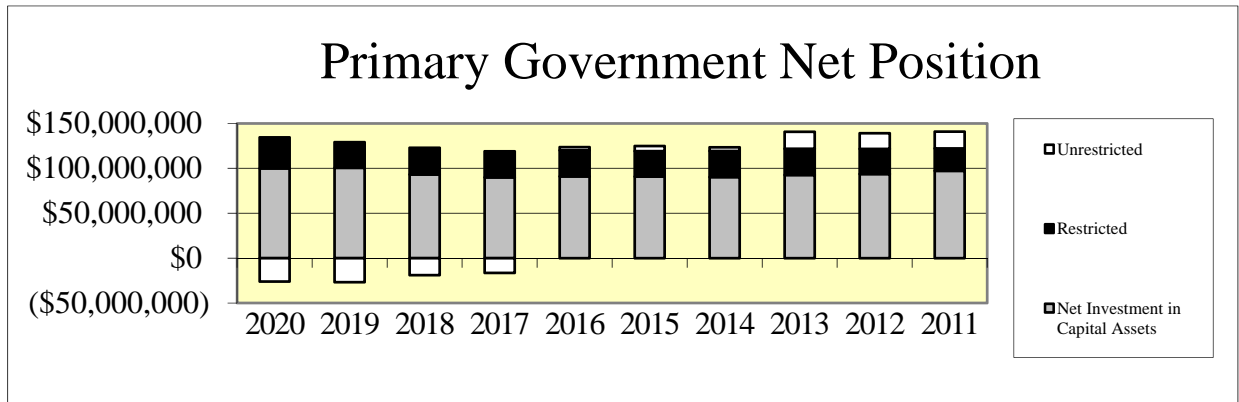
<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S2-S11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, sales tax.	S12-S35
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S37-S44
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S45-S47
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S48-S59

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

No assurance is provided on these financial statements.

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

	2020	2019 (1)	2018 (2)	2017 (3)
Governmental Activities:				
Net Investment in Capital Assets	\$76,290,920	\$77,407,098	\$69,495,255	\$67,736,262
Restricted for:				
Capital Projects	768,283	370,441	363,240	950,636
Other Purposes	33,943,118	27,760,518	29,072,652	27,696,186
Unrestricted (Deficit)	<u>(24,778,910)</u>	<u>(25,371,922)</u>	<u>(17,918,126)</u>	<u>(16,116,719)</u>
Total Governmental Activities Net Position	<u>86,223,411</u>	<u>80,166,135</u>	<u>81,013,021</u>	<u>80,266,365</u>
Business-Type Activities:				
Net Investment in Capital Assets	23,554,798	23,147,475	23,551,004	22,194,570
Restricted	346,376	348,529	321,473	296,052
Unrestricted (Deficit)	<u>(1,357,507)</u>	<u>(1,327,911)</u>	<u>(1,030,520)</u>	<u>(340,596)</u>
Total Business-Type Activities Net Position	<u>22,543,667</u>	<u>22,168,093</u>	<u>22,841,957</u>	<u>22,150,026</u>
Primary Government:				
Net Investment in Capital Assets	99,845,718	100,554,573	93,046,259	89,930,832
Restricted	35,057,777	28,479,488	29,757,365	28,942,874
Unrestricted (Deficit)	<u>(26,136,417)</u>	<u>(26,699,833)</u>	<u>(18,948,646)</u>	<u>(16,457,315)</u>
Total Primary Government Net Position	<u>\$108,767,078</u>	<u>\$102,334,228</u>	<u>\$103,854,978</u>	<u>\$102,416,391</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.

No assurance is provided on these financial statements.

2016	2015	2014 (4)	2013	2012	2011
\$69,982,573	\$70,679,081	\$70,145,930	\$72,650,122	\$73,949,466	\$77,101,497
1,040,331	588,635	2,042,613	2,106,292	2,218,964	1,443,700
26,872,223	27,660,080	26,886,513	27,128,135	25,603,946	23,489,561
3,451,955	5,442,095	4,004,128	18,368,861	17,182,977	18,963,567
<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>	<u>120,998,325</u>
21,018,308	20,033,924	20,169,617	19,881,978	19,777,943	20,159,964
1,121,878	159,842	0	0	0	0
137,614	292,409	185,613	475,772	394,131	(246,328)
<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>	<u>19,913,636</u>
91,000,881	90,713,005	90,315,547	92,532,100	93,727,409	97,261,461
29,034,432	28,408,557	28,929,126	29,234,427	27,822,910	24,933,261
3,589,569	5,734,504	4,189,741	18,844,633	17,577,108	18,717,239
<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>	<u>\$140,911,961</u>

No assurance is provided on these financial statements.

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

	2020	2019 (1)	2018 (2) (3)	2017
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$9,887,386	\$9,117,757	\$8,074,458	\$8,151,730
Legislative and Executive - External Portion	24,801	16,690	53,092	36,810
Legislative and Executive - Intergovernmental	400,887	553,915	545,146	62,617
Judicial - Primary Government	6,719,819	6,923,010	5,798,126	5,829,788
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	12,711,543	13,093,117	11,847,955	10,957,663
Public Safety - Intergovernmental	1,094,368	996,492	968,364	1,050,639
Public Works - Primary Government	9,626,021	8,741,074	7,769,217	11,104,681
Public Works - Intergovernmental	250,635	518,201	312,804	296,283
Health - Primary Government	9,203,543	10,335,452	9,132,218	9,070,848
Health - Intergovernmental	954,479	913,655	885,213	862,198
Human Services - Primary Government	18,054,305	18,198,829	16,706,957	17,157,220
Human Services - Intergovernmental	15,000	5,000	5,000	2,500
Conservation and Recreation - Primary Government	494,153	478,302	426,491	425,758
Conservation and Recreation - Intergovernmental	7,289	0	0	0
Interest and Fiscal Charges	67,071	390,198	332,696	79,198
<i>Total Governmental Activities Expenses</i>	<u>69,511,300</u>	<u>70,281,692</u>	<u>62,857,737</u>	<u>65,087,933</u>
Business-Type Activities:				
Sewer District	2,393,540	2,669,763	2,863,567	2,507,246
Water District	1,426,675	1,531,070	1,305,285	1,337,562
<i>Total Business-Type Activities Expenses</i>	<u>3,820,215</u>	<u>4,200,833</u>	<u>4,168,852</u>	<u>3,844,808</u>
<i>Total Primary Government Expenses</i>	<u>73,331,515</u>	<u>74,482,525</u>	<u>67,026,589</u>	<u>68,932,741</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	3,785,133	4,001,241	3,642,702	3,745,123
Legislative and Executive - External Portion	20,758	23,397	38,841	35,733
Legislative and Executive - Intergovernmental	0	0	0	0
Judicial - Primary Government	937,092	1,222,031	1,219,340	1,203,661
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	616,536	583,072	652,422	519,897
Public Safety - Intergovernmental	0	0	0	0
Public Works - Primary Government	381,565	357,662	375,519	293,065
Public Works - Intergovernmental	0	0	0	0
Health - Primary Government	369,748	413,286	400,531	381,350
Human Services - Primary Government	347,578	348,456	368,097	325,930
Human Services - Intergovernmental	0	0	0	0
Conservation and Recreation - Primary Government	1,311	2,063	2,052	3,111
Operating Grants, Contributions and Interest				
General Government:				
Legislative and Executive - Primary Government	1,343,354	712,897	1,311,424	420,070
Legislative and Executive - Intergovernmental	358	0	0	0
Judicial - Primary Government	864,156	351,207	220,428	115,146
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	5,194,120	1,095,727	1,116,116	1,052,197
Public Safety - Intergovernmental	0	0	0	0
Public Works - Primary Government	7,174,010	6,689,148	5,913,158	5,756,285
Public Works - Intergovernmental	250,875	476,505	330,033	153,333
Health - Primary Government	2,289,747	3,021,043	2,816,948	2,519,992
Health - Intergovernmental	90,400	103,574	99,856	97,291
Human Services - Primary Government	11,538,771	10,916,049	10,879,536	10,847,110
Human Services - Intergovernmental	0	0	0	0
Conservation and Recreation - Primary Government	3,242	0	0	0
Conservation and Recreation - Intergovernmental	7,289	0	0	0
Capital Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	0	0	50,658	0
Judicial - Primary Government	0	0	0	0
Public Safety - Primary Government	23,000	237,915	49,846	18,000
Public Works - Primary Government	2,629,972	794,170	1,535,083	2,646,429
Conservation and Recreation - Primary Government	500	10,000	30,436	56,668
<i>Total Governmental Activities Program Revenues</i>	<u>\$37,869,515</u>	<u>\$31,359,443</u>	<u>\$31,053,026</u>	<u>\$30,190,391</u>

No assurance is provided on these financial statements.

2016	2015 (4)	2014	2013	2012	2011
\$7,148,764	\$7,178,869	\$7,409,163	\$7,239,476	\$6,497,783	\$7,657,907
2,139,460	2,180,060	1,436,093	1,393,304	1,586,892	1,559,752
61,467	99,565	555,112	1,338,334	502,252	398,459
5,157,542	4,695,883	4,598,044	4,547,974	4,484,009	4,411,284
0	35,113	25,268	60,491	26,087	25,167
9,600,118	9,531,163	8,545,840	8,167,124	7,887,119	7,675,608
1,047,372	1,657,617	1,336,950	0	1,255,308	1,102,513
9,080,480	8,039,293	10,310,026	9,132,478	11,315,172	10,824,443
494,824	646,776	207,641	1,101,393	231,144	359,221
9,282,458	9,023,432	9,512,053	9,178,265	9,345,278	9,144,890
851,479	0	0	0	0	0
16,513,999	15,609,685	12,674,273	12,168,373	13,716,581	13,950,723
2,500	4,007	6,390	0	3,166	2,888
399,003	380,528	273,922	371,507	216,049	362,076
0	0	0	0	0	0
86,223	92,806	99,523	105,503	112,164	116,831
<u>61,865,689</u>	<u>59,174,797</u>	<u>56,990,298</u>	<u>54,804,222</u>	<u>57,179,004</u>	<u>57,591,762</u>
2,648,645	2,140,445	2,171,956	1,901,892	1,747,145	1,888,745
<u>1,209,713</u>	<u>1,534,484</u>	<u>1,198,434</u>	<u>1,294,644</u>	<u>1,189,681</u>	<u>2,228,440</u>
<u>3,858,358</u>	<u>3,674,929</u>	<u>3,370,390</u>	<u>3,196,536</u>	<u>2,936,826</u>	<u>4,117,185</u>
<u>65,724,047</u>	<u>62,849,726</u>	<u>60,360,688</u>	<u>58,000,758</u>	<u>60,115,830</u>	<u>61,708,947</u>
2,793,410	2,768,454	2,267,123	2,123,613	2,349,155	3,001,952
2,105,732	2,004,124	1,795,448	1,555,006	1,488,365	1,376,947
0	6,775	59,854	187,722	62,371	56,963
1,321,839	1,206,190	1,342,943	1,276,945	1,477,930	1,350,731
0	2,389	2,725	8,485	3,239	3,598
828,797	692,859	1,424,448	1,315,894	1,631,439	641,599
0	112,799	144,155	0	155,886	157,614
299,780	229,887	180,420	153,318	247,590	192,364
0	44,013	22,389	154,488	28,704	51,354
283,464	267,371	274,913	267,825	254,721	284,781
442,356	498,916	762,721	683,329	770,586	753,380
0	273	689	0	393	413
72,787	60,410	53,388	120,304	51,486	82,418
515,016	338,375	37,622	85,191	89,231	159,921
0	20	40,724	186,838	36,223	46,263
4,664	56,457	67,322	27,636	8,099	9,660
0	7	1,853	8,445	1,882	2,922
1,116,554	1,286,045	1,146,259	558,069	537,955	590,015
0	329	98,081	0	90,535	128,008
5,908,169	5,697,125	5,877,402	5,957,457	5,851,207	6,007,041
554,081	128	15,233	153,760	16,671	41,708
3,078,941	3,823,107	3,620,521	4,104,636	4,411	4,549
100,243	0	0	0	0	0
10,776,510	10,395,295	8,639,233	7,870,569	8,237,420	7,307,984
0	1	469	0	228	335
0	172	51	132	24	79
0	0	0	0	0	0
0	0	65,106	0	0	0
12,190	0	0	0	0	0
18,000	15,770	9,000	9,500	0	0
1,036,546	2,605,462	1,484,947	1,992,958	1,891,176	1,602,996
26,510	0	0	0	0	0
<u>\$31,295,589</u>	<u>\$32,112,753</u>	<u>\$29,435,039</u>	<u>\$28,802,120</u>	<u>\$25,286,927</u>	<u>\$23,855,595</u>

(continued)

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

	2020	2019 (1)	2018 (2) (3)	2017
Business-Type Activities:				
Charges for Services				
Sewer	\$2,220,439	\$2,375,925	\$2,250,315	\$2,204,132
Water	1,403,819	1,520,735	1,409,508	1,461,541
Operating Grants and Contributions	9,067	0	0	0
Capital Grants and Contributions	447,806	626,741	1,173,049	396,671
<i>Total Business-Type Activities Program Revenues</i>	<u>4,081,131</u>	<u>4,523,401</u>	<u>4,832,872</u>	<u>4,062,344</u>
<i>Total Primary Government Program Revenues</i>	<u>41,950,646</u>	<u>35,882,844</u>	<u>35,885,898</u>	<u>34,252,735</u>
Net (Expense) Revenue				
Governmental Activities	(31,641,785)	(38,922,249)	(31,804,711)	(34,897,542)
Business-Type Activities	260,916	322,568	664,020	217,536
<i>Total Primary Government Net (Expense) Revenue</i>	<u>(31,380,869)</u>	<u>(38,599,681)</u>	<u>(31,140,691)</u>	<u>(34,680,006)</u>
General Revenues				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	5,401,943	4,843,276	4,618,970	4,486,115
Developmental Disabilities Board	5,599,700	5,250,944	4,929,992	4,816,753
Aging	1,508,565	1,457,921	1,399,494	1,380,105
Community Mental Health	849,565	808,205	772,546	762,320
Sales Taxes Levied for:				
General Purposes	14,076,950	13,698,783	13,007,664	13,161,904
911 Emergency System	5,112,651	6,767,814	1,697,409	0
Lodging Taxes Levied for:				
General Purposes	9,689	15,568	14,885	0
Convention and Visitor's Bureau	314,830	504,284	480,028	0
Grants and Entitlements not Restricted to Specific Programs	2,359,586	2,555,603	2,612,317	3,000,866
Gain on Sale of Capital Assets	14,993	0	0	0
Investment Earnings	575,510	1,449,777	1,043,432	553,651
Other	1,888,279	786,767	1,195,563	1,372,529
<i>Total Governmental Activities General Revenues</i>	<u>37,712,261</u>	<u>38,138,942</u>	<u>31,772,300</u>	<u>29,534,243</u>
Business-Type Activities:				
Gain on Sale of Capital Assets	2,639	4,005	0	6,305
Other	38,319	31,279	27,911	284,269
<i>Total Business-Type Activities General Revenues</i>	<u>40,958</u>	<u>35,284</u>	<u>27,911</u>	<u>290,574</u>
<i>Total Primary Government General Revenues</i>	<u>37,753,219</u>	<u>38,174,226</u>	<u>31,800,211</u>	<u>29,824,817</u>
Special Items				
Governmental Activities	0	0	0	(816,718)
Business-Type Activities	60,500	(1,073,628)	0	0
<i>Total Primary Government Special Items</i>	<u>60,500</u>	<u>(1,073,628)</u>	<u>0</u>	<u>(816,718)</u>
Transfers				
Governmental Activities	(13,200)	(41,912)	0	0
Business-Type Activities	13,200	41,912	0	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	6,057,276	(825,219)	(32,411)	(6,180,017)
Business-Type Activities	375,574	(673,864)	691,931	508,110
<i>Total Primary Government Change in Net Position</i>	<u>\$6,432,850</u>	<u>(\$1,499,083)</u>	<u>\$659,520</u>	<u>(\$5,671,907)</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.

No assurance is provided on these financial statements.

2016	2015 (4)	2014	2013	2012	2011
\$2,187,113	\$2,163,825	\$2,088,980	\$1,859,902	\$1,501,116	\$1,432,150
1,423,521	1,419,833	1,353,823	1,049,357	923,064	769,817
0	0	0	0	0	1,288,512
2,032,534	40,000	342,055	333,586	757,791	0
5,643,168	3,623,658	3,784,858	3,242,845	3,181,971	3,490,479
36,938,757	35,736,411	33,219,897	32,044,965	28,468,898	27,346,074
(30,570,100)	(27,062,044)	(27,555,259)	(26,002,102)	(31,892,077)	(33,736,167)
1,784,810	(51,271)	414,468	46,309	245,145	(626,706)
(28,785,290)	(27,113,315)	(27,140,791)	(25,955,793)	(31,646,932)	(34,362,873)
4,159,058	4,069,550	3,924,634	3,799,201	3,709,895	3,606,481
4,717,640	4,587,418	4,458,970	4,416,901	4,403,255	4,383,060
1,042,357	991,850	1,015,810	982,822	984,026	982,557
747,731	717,600	700,177	693,009	694,535	377,120
12,790,161	13,199,699	12,637,873	11,628,331	10,823,737	9,824,850
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,686,975	2,988,879	2,551,864	3,352,926	6,897,219	6,471,898
0	23,996	0	0	0	0
242,338	95,796	113,426	155,923	195,979	252,246
1,161,031	1,677,963	1,525,132	1,915,748	2,140,459	1,826,674
27,547,291	28,352,751	26,927,886	26,944,861	29,849,105	27,724,886
0	0	0	0	0	0
6,815	182,216	12,872	31,121	13,293	63,532
6,815	182,216	12,872	31,121	13,293	63,532
27,554,106	28,534,967	26,940,758	26,975,982	29,862,398	27,788,418
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	(73,170)	0	0	0
0	0	73,170	0	0	0
0	0	0	0	0	0
(3,022,809)	1,290,707	(700,543)	942,759	(2,042,972)	(6,011,281)
1,791,625	130,945	500,510	77,430	258,438	(563,174)
(\$1,231,184)	\$1,421,652	(\$200,033)	\$1,020,189	(\$1,784,534)	(\$6,574,455)

No assurance is provided on these financial statements.

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
General Fund				
Nonspendable	\$2,132,478	\$2,078,896	\$1,737,257	\$1,059,135
Committed	1,541,641	1,591,693	1,818,595	1,896,801
Assigned	5,923,110	927,112	1,935,790	2,553,410
Unassigned	<u>13,848,540</u>	<u>13,176,559</u>	<u>11,507,687</u>	<u>10,657,978</u>
Total General Fund	<u>23,445,769</u>	<u>17,774,260</u>	<u>16,999,329</u>	<u>16,167,324</u>
All Other Governmental Funds				
Nonspendable	2,096,234	2,285,723	2,123,108	2,025,133
Restricted	28,703,611	22,169,541	22,809,023	22,980,522
Committed	1,714	1,697	1,496	1,096
Assigned	3,371,822	3,585,075	3,181,676	3,116,816
Unassigned (Deficit)	<u>(1,775,907)</u>	<u>(2,783,286)</u>	<u>(1,297,735)</u>	<u>(1,340,568)</u>
Total All Other Governmental Funds	<u>32,397,474</u>	<u>25,258,750</u>	<u>26,817,568</u>	<u>26,782,999</u>
Total Governmental Funds	<u>\$55,843,243</u>	<u>\$43,033,010</u>	<u>\$43,816,897</u>	<u>\$42,950,323</u>

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

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

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
\$974,634	\$824,868	\$977,545	\$873,701	\$1,297,498	\$1,360,473
1,781,684	1,621,630	1,214,118	528,227	1,313,290	0
1,483,551	1,047,812	1,643,330	1,509,632	1,339,657	1,383,944
10,519,236	11,820,482	10,772,065	10,882,207	9,278,624	10,189,313
14,759,105	15,314,792	14,607,058	13,793,767	13,229,069	12,933,730
1,854,599	2,414,826	1,916,400	1,670,743	1,630,462	1,249,649
22,874,106	23,178,408	22,880,118	23,134,810	21,312,813	21,166,436
218	890	65,748	57,221	41,433	20,167
3,321,006	3,616,080	3,737,000	3,732,676	5,112,572	4,976,324
(476,244)	(581,108)	(206,512)	(662,701)	(902,998)	(239,156)
27,573,685	28,629,096	28,392,754	27,932,749	27,194,282	27,173,420
\$42,332,790	\$43,943,888	\$42,999,812	\$41,726,516	\$40,423,351	\$40,107,150

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
Revenues				
Property Taxes	\$13,525,743	\$12,368,910	\$11,805,601	\$11,463,651
Sales Taxes	20,120,846	20,412,300	13,489,756	13,231,457
Lodging Taxes	322,685	519,852	494,913	0
Intergovernmental	33,812,831	27,320,434	26,011,566	26,261,797
Interest	576,414	1,450,546	1,043,453	553,651
Licenses and Permits	452,998	365,968	405,805	359,196
Fines and Forfeitures	337,890	458,885	474,744	503,461
Rentals	137,259	176,023	187,092	193,360
Charges for Services	5,593,112	5,670,012	5,655,071	5,350,738
Contributions and Donations	75,724	67,071	96,423	37,249
Special Assessments	138,969	0	0	0
Other	1,872,206	744,856	1,165,273	1,296,795
<i>Total Revenues</i>	<u>76,966,677</u>	<u>69,554,857</u>	<u>60,829,697</u>	<u>59,251,355</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	8,639,120	7,450,972	7,319,793	6,899,062
Judicial	6,017,094	5,652,308	5,263,795	5,038,407
Public Safety	10,083,914	10,010,441	10,024,283	9,049,588
Public Works	6,764,284	7,193,736	6,189,726	6,722,164
Health	8,577,757	9,350,288	8,711,906	8,618,726
Human Services	16,894,792	16,215,489	15,887,371	15,885,569
Conservation and Recreation	491,509	475,658	423,848	423,114
Intergovernmental	2,722,658	2,987,263	2,716,527	2,274,237
Capital Outlay	3,828,541	2,006,443	4,009,317	11,591,797
Debt Service:				
Principal Retirement	104,614	8,326,223	148,260	141,473
Interest and Fiscal Charges	67,532	644,236	81,547	79,800
<i>Total Expenditures</i>	<u>64,191,815</u>	<u>70,313,057</u>	<u>60,776,373</u>	<u>66,723,937</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>12,774,862</u>	<u>(758,200)</u>	<u>53,324</u>	<u>(7,472,582)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	48,571	16,225	34,183	319,194
Inception of Capital Lease	0	0	0	7,770,921
Transfers In	3,390,800	4,610,318	3,711,979	3,771,413
Transfers Out	(3,404,000)	(4,652,230)	(3,711,979)	(3,771,413)
<i>Total Other Financing Sources (Uses)</i>	<u>35,371</u>	<u>(25,687)</u>	<u>34,183</u>	<u>8,090,115</u>
<i>Net Change in Fund Balance</i>	<u>\$12,810,233</u>	<u>(\$783,887)</u>	<u>\$87,507</u>	<u>\$617,533</u>
Debt Service as a Percentage of				
Noncapital Expenditures	0.29%	13.93%	0.43%	0.40%

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

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
\$10,688,234	\$10,443,643	\$10,151,928	\$9,935,376	\$9,830,632	\$9,322,935
12,892,956	13,044,905	12,475,888	11,465,955	10,625,204	9,678,074
0	0	0	0	0	0
24,934,000	27,120,844	23,972,010	24,030,926	23,650,020	21,971,672
242,338	95,796	113,426	155,923	195,979	252,246
395,719	323,960	7,650	7,370	7,349	6,131
500,960	608,791	630,014	555,663	637,364	520,552
93,562	89,834	105,895	101,847	100,475	111,553
5,013,586	4,867,751	5,792,209	5,627,043	6,288,312	5,938,931
26,810	28,832	39,673	92,063	80,149	27,518
0	0	0	0	0	0
1,143,966	1,677,963	1,525,132	1,915,748	2,140,459	1,826,674
55,932,131	58,302,319	54,813,825	53,887,914	53,555,943	49,656,286
6,732,556	6,870,737	7,031,445	7,030,105	6,065,425	7,248,163
4,880,667	4,674,843	4,659,034	4,587,243	4,388,308	4,315,643
9,057,395	9,077,644	8,279,542	7,553,411	7,444,905	7,226,587
6,402,802	5,612,090	6,265,089	5,882,686	6,382,003	6,500,031
9,069,871	8,954,933	9,278,418	9,013,971	9,112,837	8,943,608
16,164,361	15,510,703	12,839,731	12,365,608	13,586,631	13,048,877
396,359	391,198	273,922	371,507	216,049	362,076
2,457,642	2,443,078	2,131,361	2,500,218	2,017,957	1,888,248
2,197,430	3,695,125	2,485,868	3,051,123	3,794,705	2,577,180
135,186	129,099	122,918	123,054	118,291	113,655
86,796	93,528	100,031	105,823	112,631	110,899
57,581,065	57,452,978	53,467,359	52,584,749	53,239,742	52,334,967
(1,648,934)	849,341	1,346,466	1,303,165	316,201	(2,678,681)
37,836	94,735	0	0	0	0
0	0	0	0	0	6,656
4,196,595	3,521,317	3,395,888	3,474,802	4,233,403	4,046,023
(4,196,595)	(3,521,317)	(3,469,058)	(3,474,802)	(4,233,403)	(4,046,023)
37,836	94,735	(73,170)	0	0	6,656
(\$1,611,098)	\$944,076	\$1,273,296	\$1,303,165	\$316,201	(\$2,672,025)
0.42%	0.43%	0.44%	0.47%	0.46%	0.45%

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

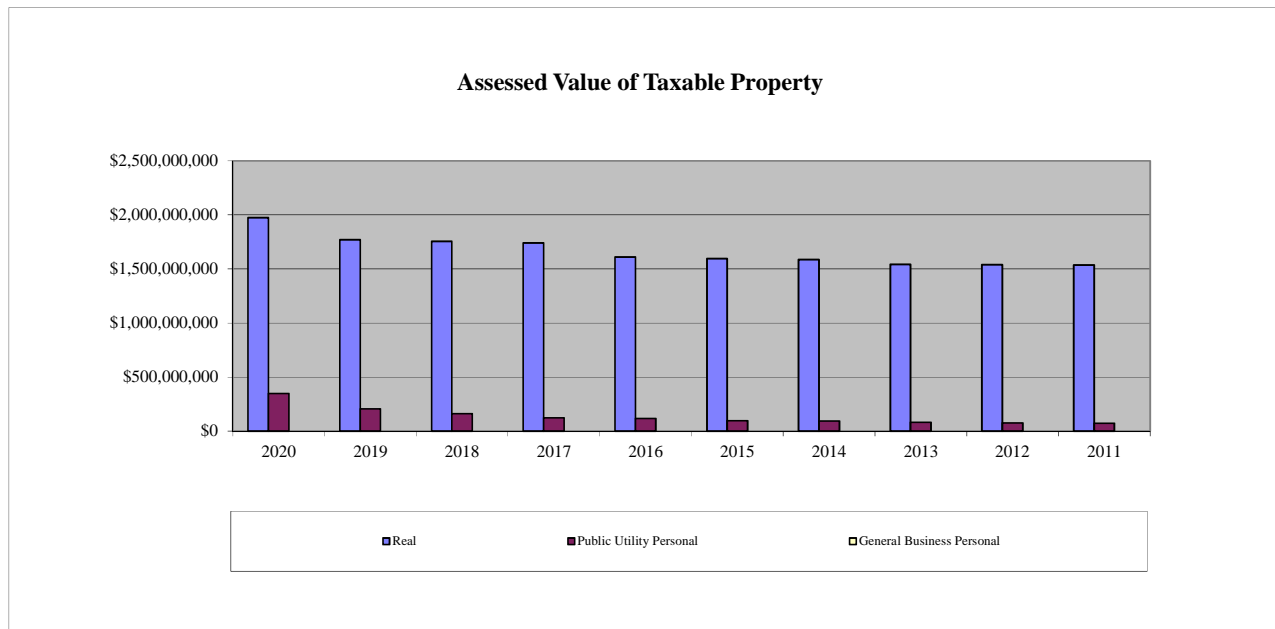
Collection Year	Real Property			Tangible Personal Property		Total	
	Assessed Value		Estimated Actual Value (1)	Public Utility		Assessed Value	Estimated Actual Value (1)
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value		
2020	\$1,621,605,350	\$351,116,650	\$5,636,348,571	\$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
2011	1,238,183,250	298,691,140	4,391,069,686	73,077,780	83,042,932	1,609,952,170	4,474,112,618

(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



No assurance is provided on these financial statements.

Ratio	Effective Tax Rate			Weighted Average Tax Rate (per \$1,000 of assessed value)
	Real Property		Tangible Personal Property	
	Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU	
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
35.98	5.845288	6.953346	8.300000	6.162286

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
Unvoted Millage				
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000
Voted Millage - by levy				
1981 Mental Health and Retardation				
Residential/Agricultural Real	0.452975	0.513533	0.513488	0.512894
Commercial/Industrial and Public Utility Real	0.860655	0.857026	0.856115	0.853734
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1982 Mental Health				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
1993 Mental Health and Retardation				
Residential/Agricultural Real	0.764435	0.866632	0.866556	0.865553
Commercial/Industrial and Public Utility Real	1.263497	1.258168	1.256830	1.253335
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation				
Residential/Agricultural Real	0.989776	1.122100	1.122001	1.120703
Commercial/Industrial and Public Utility Real	1.457182	1.451035	1.449492	1.445461
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	0.655888	0.743574	0.743509	0.742649
Commercial/Industrial and Public Utility Real	0.757462	0.754268	0.753465	0.751370
General Business and Public Utility Personal	0.800000	0.800000	0.800000	0.800000
2011 Mental Health				
Residential/Agricultural Real	0.400666	0.454231	0.454191	0.453666
Commercial/Industrial and Public Utility Real	0.473414	0.471417	0.470916	0.469606
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Total voted millage by type of property				
Residential/Agricultural Real	\$3.263740	\$3.700070	\$3.699745	\$3.695465
Commercial/Industrial and Public Utility Real	4.812210	4.791914	4.786818	4.773506
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	\$5.463740	\$5.900070	\$5.899745	\$5.895465
Commercial/Industrial and Public Utility Real	7.012210	6.991914	6.986818	6.973506
General Business and Public Utility Personal	8.400000	8.400000	8.400000	8.400000
Total Weighted Average Tax Rate	\$6.139390	\$6.351004	\$6.302768	\$6.252528

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>
\$0.552501	\$0.552900	\$0.552571	\$0.565275	\$0.564362	\$0.563884
0.908988	0.906799	0.893778	0.902532	0.897280	0.891676
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.000000	0.000000	0.000000	0.000000	0.000000	0.216878
0.000000	0.000000	0.000000	0.000000	0.000000	0.342952
0.000000	0.000000	0.000000	0.000000	0.000000	0.500000
0.932393	0.933067	0.932512	0.953951	0.952411	0.951603
1.334452	1.331239	1.312124	1.324976	1.317265	1.309037
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
1.207248	1.208120	1.207402	1.235159	1.233166	1.232121
1.539011	1.535306	1.513262	1.528086	1.519194	1.509707
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.667058	0.667540	0.667143	0.682481	0.681379	0.680802
0.700000	0.700000	0.693209	0.700000	0.700000	0.699974
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.488700	0.489053	0.488763	0.500000	0.500000	0.000000
0.500000	0.500000	0.495149	0.500000	0.500000	0.000000
0.500000	0.500000	0.500000	0.500000	0.500000	0.000000
<u>\$3.847900</u>	<u>\$3.850680</u>	<u>\$3.848391</u>	<u>\$3.936866</u>	<u>\$3.931318</u>	<u>\$3.645288</u>
4.982451	4.973344	4.907522	4.955594	4.933739	4.753346
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
<u>\$6.047900</u>	<u>\$6.050680</u>	<u>\$6.048391</u>	<u>\$6.136866</u>	<u>\$6.131318</u>	<u>\$5.845288</u>
7.182451	7.173344	7.107522	7.155594	7.133739	6.953346
8.300000	8.300000	8.300000	8.300000	8.300000	8.300000
<u>\$6.402541</u>	<u>\$6.382212</u>	<u>\$6.365944</u>	<u>\$6.432432</u>	<u>\$6.418527</u>	<u>\$6.162286</u>

(continued)

No assurance is provided on these financial statements.

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

Overlapping Rates by Taxing District	2020	2019	2018	2017
In County School Districts:				
Claymont City School District				
Residential/Agricultural Real	\$24.613302	\$24.885921	\$24.980200	\$25.149336
Commercial/Industrial and Public Utility Real	24.808219	25.017746	25.106007	25.244589
General Business and Public Utility Personal	29.500000	29.700000	29.800000	30.000000
Dover City School District				
Residential/Agricultural Real	36.526126	38.038526	38.038305	38.133903
Commercial/Industrial and Public Utility Real	43.518795	44.823259	45.088965	45.169492
General Business and Public Utility Personal	59.470000	60.870000	60.870000	60.970000
Garaway Local School District				
Residential/Agricultural Real	29.714992	26.521491	26.525399	26.627212
Commercial/Industrial and Public Utility Real	31.772900	28.430908	28.351935	28.552090
General Business and Public Utility Personal	52.600000	49.300000	49.300000	49.400000
Indian Valley Local School District				
Residential/Agricultural Real	27.084126	28.174995	28.367435	28.822919
Commercial/Industrial and Public Utility Real	34.432027	35.439647	35.466898	35.534583
General Business and Public Utility Personal	40.200000	41.200000	41.400000	41.900000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	27.808849	28.034383	28.083799	25.439613
Commercial/Industrial and Public Utility Real	36.563293	36.621243	35.847833	36.104654
General Business and Public Utility Personal	50.600000	50.800000	50.800000	51.200000
New Philadelphia City School District				
Residential/Agricultural Real	32.473841	34.018142	33.347179	34.651616
Commercial/Industrial and Public Utility Real	35.867938	37.124783	36.563542	37.771301
General Business and Public Utility Personal	52.200000	53.600000	53.400000	54.720000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	29.216684	30.379690	30.571307	30.568839
Commercial/Industrial and Public Utility Real	32.307272	33.301879	33.597514	33.785523
General Business and Public Utility Personal	59.500000	60.500000	60.700000	60.700000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	34.100009	35.300003	36.101754	36.100012
Commercial/Industrial and Public Utility Real	34.100009	35.300003	36.418900	36.325827
General Business and Public Utility Personal	35.600000	40.300000	42.600000	42.600000
Out-of-County School Districts:				
Fairless Local School District				
Residential/Agricultural Real	31.276148	31.778423	32.829224	32.932356
Commercial/Industrial and Public Utility Real	31.315137	31.813567	35.770171	35.886901
General Business and Public Utility Personal	45.100000	46.600000	48.600000	48.700000
Ridgewood Local School District				
Residential/Agricultural Real	22.000684	21.672108	23.387463	20.517270
Commercial/Industrial and Public Utility Real	22.016721	21.809881	23.386779	20.509498
General Business and Public Utility Personal	33.480000	33.150000	34.850000	31.970000

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
\$25.571356	\$25.886300	\$25.871362	\$26.154048	\$26.121000	\$26.078300
26.843455	27.088200	27.018322	28.000000	26.684300	26.447400
30.400000	30.700000	30.700000	30.900000	30.900000	30.900000
36.961104	37.161612	37.549058	37.987339	37.963100	37.954600
44.502457	44.730839	44.981866	45.473864	45.244400	44.909400
58.970000	59.170000	59.570000	59.870000	59.870000	59.870000
27.108094	27.322800	27.423582	28.126665	28.928000	29.242800
30.092676	30.297600	30.306490	31.056117	31.843600	32.430400
49.800000	50.000000	50.100000	50.600000	51.400000	51.700000
29.676521	29.982200	30.250557	30.880084	30.900100	30.874700
37.813913	38.096700	37.822976	38.182948	38.008800	37.479100
42.700000	43.000000	43.300000	43.850000	43.900000	43.900000
28.649802	29.168100	29.268118	29.683865	29.910100	30.497800
37.128768	38.197900	38.040238	38.169829	38.070600	39.312700
51.400000	51.900000	52.000000	52.400000	52.400000	53.000000
36.416963	36.713300	29.610143	29.817998	30.002600	29.992100
39.619786	39.755900	32.083010	32.710395	32.803000	32.615100
55.700000	56.000000	48.900000	49.000000	49.200000	49.200000
31.875709	32.079700	32.169989	32.748525	33.525500	33.608400
38.367259	39.242400	39.261035	40.315820	41.025700	41.061800
61.900000	62.100000	62.200000	62.600000	63.400000	63.500000
37.818879	38.552100	29.739472	30.239931	30.256700	30.236200
38.331675	38.966500	30.072034	30.271472	30.199100	30.159200
44.000000	44.600000	35.800000	35.900000	36.000000	36.000000
33.232590	35.949900	35.872649	35.753379	33.147100	33.607700
35.920806	38.448800	38.215313	37.485692	35.660100	35.591500
49.000000	50.700000	50.600000	50.300000	49.900000	50.200000
21.897988	22.173900	22.164519	22.205134	22.400400	22.218800
21.898634	22.588100	22.509085	22.214119	22.376900	22.218000
33.360000	33.590000	33.580000	33.620000	33.800000	33.620000

(continued)

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
Sandy Valley Local School District				
Residential/Agricultural Real	\$27.918432	\$28.755669	\$30.425615	\$30.639242
Commercial/Industrial and Public Utility Real	34.038939	31.915089	36.414037	36.888267
General Business and Public Utility Personal	46.000000	46.800000	48.400000	48.600000
Joint Vocational School Districts:				
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.003150	2.249054	2.253972	2.255636
Commercial/Industrial and Public Utility Real	2.446296	2.481258	2.488398	2.484905
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Coshocton County Joint Vocational School District				
Residential/Agricultural Real	2.853332	2.854373	2.894444	2.899699
Commercial/Industrial and Public Utility Real	3.166437	3.145347	3.045123	3.027399
General Business and Public Utility Personal	3.500000	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	6.259212	6.748900	6.788680	6.746860
Commercial/Industrial and Public Utility Real	6.732612	6.715688	6.767008	6.763400
General Business and Public Utility Personal	7.000000	7.000000	7.000000	7.000000
New Philadelphia City				
Residential/Agricultural Real	4.700000	4.800000	3.800000	4.800000
Commercial/Industrial and Public Utility Real	4.700000	4.800000	3.800000	4.800000
General Business and Public Utility Personal	4.700000	4.800000	3.800000	4.800000
Uhrichsville City				
Residential/Agricultural Real	9.452879	10.254336	10.252410	9.976598
Commercial/Industrial and Public Utility Real	10.989161	10.967187	11.002694	10.674525
General Business and Public Utility Personal	11.750000	11.750000	11.750000	11.400000
Villages:				
Baltic Corporation				
Residential/Agricultural Real	7.016755	7.811420	7.812802	7.827954
Commercial/Industrial and Public Utility Real	9.724925	10.115974	10.022166	10.006312
General Business and Public Utility Personal	11.800000	11.800000	11.800000	11.800000
Barnhill Corporation				
Residential/Agricultural Real	4.972110	5.520290	5.520555	5.506425
Commercial/Industrial and Public Utility Real	6.496835	6.522665	6.522665	6.522665
General Business and Public Utility Personal	6.850000	6.850000	6.850000	6.850000
Bolivar Corporation				
Residential/Agricultural Real	7.831988	8.701119	8.699743	8.692456
Commercial/Industrial and Public Utility Real	8.416705	8.422792	8.422792	8.413941
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
\$30.969195	\$33.614406	\$33.733746	\$34.696309	\$33.062800	\$33.084400
37.282046	39.449486	39.718689	39.809331	36.919000	36.178500
48.900000	50.400000	50.500000	50.800000	50.500000	50.600000
2.433754	2.443500	2.446609	2.021944	2.020700	2.018600
2.585290	2.584800	2.567884	2.185360	2.175000	2.163800
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.897949	2.000000	2.000045	2.000002	2.007400	2.006300
3.005127	2.114000	2.079017	2.023767	2.005600	2.000000
3.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
3.956419	3.956300	3.956178	3.953449	3.952000	3.951400
4.879286	4.872600	4.861898	4.878246	4.857100	4.829400
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
4.800000	3.800000	3.800000	3.800000	3.800000	2.800000
4.800000	3.800000	3.800000	3.800000	3.800000	2.800000
4.800000	3.800000	3.800000	3.800000	3.800000	2.800000
11.592646	11.399000	11.394673	11.349975	11.291300	11.278600
12.403297	12.164400	12.152452	12.373163	12.361900	12.330400
12.650000	12.400000	12.400000	12.400000	12.400000	12.400000
6.257840	6.262086	6.262091	6.273109	5.203500	5.203800
8.277372	8.277372	8.277372	8.380520	7.958200	7.958200
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
5.791170	5.814700	5.801425	5.812245	5.788100	5.787300
6.021525	6.021500	6.021525	6.021525	6.021500	6.021500
6.850000	6.850000	6.850000	6.850000	6.850000	6.850000
8.927454	8.929100	8.926692	8.924246	8.921100	8.921100
8.707482	8.707500	8.707482	8.815234	8.815300	8.811200
10.400000	10.400000	10.400000	10.400000	10.400000	10.400000

(continued)

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
Dennison Corporation				
Residential/Agricultural Real	\$8.232452	\$9.042758	\$11.514689	\$11.500433
Commercial/Industrial and Public Utility Real	8.589962	8.589950	10.873484	10.875617
General Business and Public Utility Personal	9.100000	9.100000	11.600000	11.600000
Gnadenhutten Corporation				
Residential/Agricultural Real	5.407754	5.740496	6.584873	6.581500
Commercial/Industrial and Public Utility Real	7.005986	7.018604	8.894769	8.895161
General Business and Public Utility Personal	7.300000	7.300000	9.300000	9.300000
Midvale Corporation				
Residential/Agricultural Real	4.660910	5.248500	5.244000	5.243985
Commercial/Industrial and Public Utility Real	5.953275	5.953275	5.953000	5.959175
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	9.873860	10.908850	10.908950	10.886930
Commercial/Industrial and Public Utility Real	11.529570	11.522790	11.522790	11.442820
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	3.805739	3.974686	3.974438	3.972862
Commercial/Industrial and Public Utility Real	4.000000	3.992861	3.929675	3.927265
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Parral Corporation				
Residential/Agricultural Real	2.959601	3.077598	3.077542	3.077542
Commercial/Industrial and Public Utility Real	3.200000	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	5.596202	5.914091	5.914080	5.914133
Commercial/Industrial and Public Utility Real	5.897025	5.894634	5.894634	5.894634
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	10.992656	12.682792	12.658487	12.296669
Commercial/Industrial and Public Utility Real	13.361510	13.361510	13.361510	13.128202
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	3.864372	4.107935	4.107626	4.107240
Commercial/Industrial and Public Utility Real	4.153139	4.152473	4.152449	4.151005
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
\$11.579942	\$11.579500	\$11.576742	\$8.758078	\$6.928200	\$7.925000
11.600000	11.406400	11.396273	9.100000	7.154500	8.121500
11.600000	11.600000	11.600000	9.100000	8.100000	9.100000
6.713547	5.213500	5.215521	5.214629	5.220700	5.210800
9.236525	7.736500	7.736525	7.800000	7.800000	7.800000
9.300000	7.800000	7.800000	7.800000	7.800000	7.800000
5.432395	5.439900	5.439925	5.440160	5.435100	5.434300
6.219505	6.219400	6.219985	6.400000	6.400000	6.400000
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
11.271700	11.242900	11.254290	11.455350	11.449000	11.450700
11.957520	11.957600	11.957520	12.200000	12.200000	12.200000
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
3.999952	2.500000	2.500000	2.500000	2.500000	2.500000
3.999994	2.500000	2.500000	2.500000	2.500000	2.500000
4.000000	2.500000	2.500000	2.500000	2.500000	2.500000
1.600000	3.049800	3.049760	3.049357	3.049300	3.045800
1.600000	3.553900	3.553865	3.606597	3.606600	3.606600
1.600000	4.100000	4.100000	4.100000	4.100000	4.100000
6.025277	6.028800	6.005852	6.031963	4.053600	4.044000
6.034777	6.034800	6.037378	6.082763	4.486300	4.486300
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
12.834602	13.064000	11.557490	11.263886	10.259900	10.259900
13.473796	13.473800	11.973796	11.973796	10.973800	10.973800
14.400000	14.400000	12.900000	12.900000	11.900000	11.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
3.226056	3.653700	3.653541	3.654075	3.651900	3.650900
3.491012	4.177700	4.174780	4.250765	4.247900	4.245100
4.200000	5.200000	5.200000	5.200000	5.200000	5.200000

(continued)

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
Sugarcreek Corporation				
Residential/Agricultural Real	\$6.576523	\$6.943843	\$6.946180	\$6.941100
Commercial/Industrial and Public Utility Real	7.500930	7.310117	7.302912	7.289404
General Business and Public Utility Personal	7.600000	7.600000	7.600000	7.600000
Tuscarawas Corporation				
Residential/Agricultural Real	6.926243	7.547141	7.547141	7.547710
Commercial/Industrial and Public Utility Real	7.286937	7.286462	7.286462	7.286462
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
Zoar Corporation				
Residential/Agricultural Real	5.787996	6.141206	6.141206	6.141206
Commercial/Industrial and Public Utility Real	6.006626	6.006626	6.006626	6.005908
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Townships:				
Auburn Township				
Residential/Agricultural Real	5.957070	6.329906	6.330848	6.334802
Commercial/Industrial and Public Utility Real	6.694712	6.694820	6.688288	6.707132
General Business and Public Utility Personal	6.900000	6.900000	6.800000	6.900000
Bucks Township				
Residential/Agricultural Real	4.864184	4.266214	4.268312	4.271112
Commercial/Industrial and Public Utility Real	5.456061	4.594026	4.601554	4.572776
General Business and Public Utility Personal	5.500000	4.650000	4.650000	4.650000
Clay Township				
Residential/Agricultural Real	3.000857	3.009147	4.465275	4.463252
Commercial/Industrial and Public Utility Real	3.000000	3.300000	6.918359	6.739182
General Business and Public Utility Personal	3.300000	3.300000	7.050000	7.050000
Dover Township				
Residential/Agricultural Real	3.771140	3.900676	3.900976	3.901350
Commercial/Industrial and Public Utility Real	4.263748	4.260580	4.259112	4.258822
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	4.159109	4.338379	4.337408	4.335395
Commercial/Industrial and Public Utility Real	6.785444	6.750167	6.626527	6.568458
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Franklin Township				
Residential/Agricultural Real	4.685589	4.944959	4.943954	4.943935
Commercial/Industrial and Public Utility Real	4.741222	4.741119	4.752886	4.827843
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
Goshen Township				
Residential/Agricultural Real	4.477844	4.700000	4.700000	3.949647
Commercial/Industrial and Public Utility Real	4.669862	4.700000	4.700000	3.970763
General Business and Public Utility Personal	4.700000	4.700000	4.700000	4.100000

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
\$6.417503	\$6.423600	\$4.704875	\$4.763933	\$4.764800	\$4.760900
6.798232	6.797000	5.335616	6.385873	5.389700	5.469800
7.600000	7.600000	6.600000	6.600000	6.600000	6.600000
7.634391	7.634400	7.634391	7.674347	7.671900	7.672100
7.472265	7.457800	7.457788	7.700000	7.700000	7.700000
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
6.319423	6.300100	6.300162	6.319880	6.309500	6.301300
6.109645	6.109500	6.107307	6.242726	6.242700	6.242700
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
5.148976	5.587000	5.589258	5.784875	5.776600	5.778100
5.658121	6.157700	6.149004	6.137658	6.125700	6.110600
5.900000	6.400000	6.400000	6.400000	6.400000	6.400000
4.385985	4.405901	4.404992	4.492122	4.490000	4.485300
4.640347	4.650000	4.650000	4.646122	4.650000	4.650000
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
4.571078	4.561547	4.559762	4.718734	4.711500	4.708000
7.015830	7.050000	7.050000	7.028274	7.021000	6.982400
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
3.993090	3.993460	3.992394	4.029662	4.028500	4.028200
4.345820	4.345726	4.333780	4.335524	4.333400	4.318900
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.530852	4.533001	4.531719	4.605956	4.606700	4.606800
6.777832	6.777445	6.605045	6.631835	6.585800	6.425700
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
5.156679	5.158549	4.157414	4.201102	6.127400	4.196800
5.135569	5.257684	4.256463	4.266890	6.700000	4.264600
5.400000	5.400000	4.400000	4.400000	6.700000	4.400000
4.762169	4.762100	4.760111	4.800000	3.500000	3.785600
4.793427	4.800000	4.785715	4.800000	3.500000	3.800000
4.800000	4.800000	4.800000	4.800000	3.500000	3.800000

(continued)

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
Jefferson Township				
Residential/Agricultural Real	\$6.099380	\$6.425906	\$5.529726	\$6.418024
Commercial/Industrial and Public Utility Real	7.111166	7.126277	6.172817	7.016554
General Business and Public Utility Personal	7.300000	7.300000	6.400000	7.300000
Lawrence Township				
Residential/Agricultural Real	8.551238	9.249953	9.069577	9.056963
Commercial/Industrial and Public Utility Real	9.732823	9.730815	9.663952	9.657548
General Business and Public Utility Personal	10.300000	10.300000	10.300000	10.300000
Mill Township				
Residential/Agricultural Real	3.945756	4.050900	4.049109	4.046925
Commercial/Industrial and Public Utility Real	4.490449	4.508854	4.489546	4.472606
General Business and Public Utility Personal	5.050000	5.050000	5.050000	5.050000
Oxford Township				
Residential/Agricultural Real	3.835340	3.922534	3.921681	3.911171
Commercial/Industrial and Public Utility Real	3.950000	3.950000	3.928434	3.896825
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
Perry Township				
Residential/Agricultural Real	4.497082	4.621478	4.623172	4.616670
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	3.847220	3.937462	3.939686	3.936998
Commercial/Industrial and Public Utility Real	4.706970	4.706970	4.651402	4.650118
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Salem Township				
Residential/Agricultural Real	3.312389	3.346508	3.346862	3.343292
Commercial/Industrial and Public Utility Real	3.776345	3.776345	3.764917	3.754502
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Sandy Township				
Residential/Agricultural Real	6.034996	6.338244	6.339656	6.328748
Commercial/Industrial and Public Utility Real	6.368096	6.368052	6.353524	6.318596
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
Sugarcreek Township				
Residential/Agricultural Real	5.379274	5.636718	5.639518	5.640293
Commercial/Industrial and Public Utility Real	5.775454	5.624255	5.623633	5.622170
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Union Township				
Residential/Agricultural Real	4.145754	4.217376	4.217770	4.216264
Commercial/Industrial and Public Utility Real	4.361473	4.297660	4.296521	4.289855
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
\$6.654927	\$6.660340	\$6.658317	\$5.979407	\$8.082200	\$6.865500
7.300000	7.300000	7.300000	6.400000	9.158900	7.291900
7.300000	7.300000	7.300000	7.300000	9.820000	7.300000
9.587318	9.589163	9.585790	9.657595	9.655900	9.645600
9.950062	9.950403	9.921917	9.972517	9.963500	9.962900
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.129498	4.131100	4.129514	4.165600	4.160700	4.193000
5.043913	5.043560	5.034057	4.577900	4.557100	4.834400
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000
3.298933	3.298897	3.299306	3.310408	3.310200	3.310100
3.679227	3.672712	3.594846	2.951836	3.529600	3.500600
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
4.799110	5.638766	3.640464	3.800000	5.029400	4.532900
4.798408	5.800000	3.800000	3.800000	5.800000	5.800000
4.800000	5.800000	3.800000	3.800000	5.800000	5.800000
4.065478	4.067756	4.068098	4.235308	4.232800	4.226300
4.797976	4.800000	4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.376888	3.378042	3.372833	3.417011	3.415400	3.414600
3.800000	3.800000	3.800000	3.800000	3.780100	3.740200
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.560524	6.552632	6.546464	6.800000	6.800000	6.038900
6.795024	6.800000	6.800000	6.800000	6.800000	6.754500
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.881883	5.822600	5.765933	5.891513	5.887400	5.900000
5.890765	5.845900	5.803844	5.813095	5.811800	5.814000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.378932	4.382983	4.336211	4.434272	4.429900	4.425900
4.500000	4.500000	4.493761	4.500000	4.500000	4.500000
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000

(continued)

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
Warren Township				
Residential/Agricultural Real	\$3.733022	\$3.825423	\$3.824916	\$3.322009
Commercial/Industrial and Public Utility Real	3.900000	3.900000	3.900000	3.358790
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.400000
Warwick Township				
Residential/Agricultural Real	7.642938	5.240100	5.144176	5.133854
Commercial/Industrial and Public Utility Real	8.295570	5.300000	5.300000	5.107065
General Business and Public Utility Personal	8.300000	5.300000	5.300000	5.300000
Washington Township				
Residential/Agricultural Real	4.247656	4.292970	4.294406	4.292728
Commercial/Industrial and Public Utility Real	4.507466	4.507466	4.476300	4.444824
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne Township				
Residential/Agricultural Real	8.947690	9.755395	6.435266	6.120880
Commercial/Industrial and Public Utility Real	9.743051	9.825925	7.019499	7.060432
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
York Township				
Residential/Agricultural Real	5.357351	5.637143	5.634167	5.628524
Commercial/Industrial and Public Utility Real	5.529179	5.517542	5.427914	5.385086
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Other Units:				
Arrowhead Joint Fire District				
Residential/Agricultural Real	3.671032	3.993772	4.000000	0.000000
Commercial/Industrial and Public Utility Real	3.998272	4.000000	4.000000	0.000000
General Business and Public Utility Personal	4.000000	4.000000	4.000000	0.000000
Delaware Valley Joint Fire District				
Residential/Agricultural Real	2.040960	2.179732	2.180875	2.169360
Commercial/Industrial and Public Utility Real	2.434237	2.433540	2.420210	2.407930
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Dover Public Library				
Residential/Agricultural Real	0.809386	0.930219	0.930292	0.930025
Commercial/Industrial and Public Utility Real	0.936745	0.932885	0.943625	0.942842
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
General Health District				
Residential/Agricultural Real	0.702299	0.792996	0.792902	0.791916
Commercial/Industrial and Public Utility Real	0.932889	0.931015	0.930761	0.929057
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Gnadenhutzen Public Library				
Residential/Agricultural Real	0.874671	0.936163	0.937373	0.935969
Commercial/Industrial and Public Utility Real	0.973262	0.973607	0.955025	0.932351
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
\$3.361817	\$3.362000	\$3.360746	\$3.393025	\$3.583500	\$3.582700
3.392651	3.400000	3.394840	3.392596	3.600000	3.600000
3.400000	3.400000	3.400000	3.400000	3.600000	3.600000
5.250741	5.155900	5.151229	5.262050	5.257000	5.253000
5.300000	5.300000	5.300000	5.300000	5.300000	5.300000
5.300000	5.300000	5.300000	5.300000	5.300000	5.300000
4.430864	4.430146	4.437060	4.663392	4.659900	4.659100
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
5.845495	5.858781	5.864505	6.045129	6.027900	6.031100
6.963574	6.961661	6.926816	6.689713	6.673100	6.565900
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.720309	5.721728	5.722520	5.900000	5.900000	5.839300
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.286937	2.290900	2.272230	2.412355	2.405000	2.400600
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.000000	1.000000	1.000000	1.000000	1.000000	0.000000
1.000000	0.997423	0.991295	1.000000	1.000000	0.000000
1.000000	1.000000	1.000000	1.000000	1.000000	0.000000
0.853537	0.854364	0.853780	0.878611	0.877100	0.876200
0.999706	1.000000	0.998473	1.000000	1.000000	0.999900
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.999102	0.000000	0.000000	0.000000	0.000000	0.000000
1.000000	0.000000	0.000000	0.000000	0.000000	0.000000

(continued)

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	\$0.407173	\$0.442969	\$0.443660	\$0.443200
Commercial/Industrial and Public Utility Real	0.488085	0.488295	0.478903	0.467873
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.445271	0.499963	0.500000	0.228472
Commercial/Industrial and Public Utility Real	0.499050	0.498956	0.500000	0.312489
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.530852	1.677902	1.676782	1.673897
Commercial/Industrial and Public Utility Real	2.372632	2.371862	2.353535	2.325105
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Newcomerstown Public Library				
Residential/Agricultural Real	2.107587	2.352132	2.350125	2.339620
Commercial/Industrial and Public Utility Real	2.499452	2.484315	2.380650	2.371995
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Tri-County Ambulance District				
Residential/Agricultural Real	1.353595	1.477729	1.477904	1.376734
Commercial/Industrial and Public Utility Real	1.498332	1.495727	1.477090	1.424580
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tri-Division Ambulance District				
Residential/Agricultural Real	4.396106	4.503721	4.880167	3.436696
Commercial/Industrial and Public Utility Real	4.627610	4.598824	5.211280	3.689864
General Business and Public Utility Personal	5.500000	5.500000	5.500000	4.000000
Tuscarawas County Public Library				
Residential/Agricultural Real	1.207864	1.372305	1.372127	1.370654
Commercial/Industrial and Public Utility Real	1.428648	1.421740	1.418136	1.414114
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Union Cemetery				
Residential/Agricultural Real	1.304434	1.465511	1.464776	1.080397
Commercial/Industrial and Public Utility Real	1.865869	1.867088	1.867622	1.600614
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

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
\$0.464450	\$0.463400	\$0.463368	\$0.480732	\$0.480700	\$0.479200
0.497824	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.246816	0.246900	0.246742	0.249180	0.248700	0.248500
0.325886	0.325900	0.324696	0.327301	0.325200	0.325000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.794350	1.793900	1.793467	1.885765	1.882100	1.881400
2.493357	2.500000	2.495657	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.431095	2.431440	2.432795	2.500000	2.500000	0.459800
2.496002	2.494212	2.464930	2.434180	2.422300	0.745000
2.500000	2.500000	2.500000	2.500000	2.500000	1.000000
1.446518	1.163600	1.162308	1.228755	0.745800	0.744200
1.500000	1.396300	1.389623	1.381574	1.141800	1.164800
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
3.498908	3.890900	3.891736	4.000000	4.000000	3.988200
3.870516	3.938000	3.928596	3.858880	3.603600	3.601400
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
1.484536	1.486200	0.485773	0.500000	0.500000	0.500000
1.500000	1.500000	0.491794	0.500000	0.500000	0.500000
1.500000	1.500000	0.500000	0.500000	0.500000	0.500000
0.627107	0.627400	0.626655	0.627326	0.626100	0.624400
1.304885	1.300300	1.297644	1.259420	1.256800	1.237100
1.980000	1.980000	1.980000	1.980000	1.980000	1.980000

No assurance is provided on these financial statements.

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)
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
2011	9,939,503	9,645,388	97.04	325,595	9,970,983	100.32

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.

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Principal Real Property Taxpayers
 2020 and 2011

Name of Taxpayer	2020	
	Assessed Value	Percent of Real Property Assessed Value
Muskingum Watershed Conservancy District	\$12,400,860	0.63 %
Washington Prime Property Limited Partnership	8,750,000	0.44
The Belden Brick Company	8,590,180	0.44
Park Village Assisted Living, LLC	6,718,190	0.34
Holmes Limestone Company	4,709,640	0.24
VAD Heritage, LLC	3,425,440	0.17
The Inn at Northwood Village, LTD	2,726,240	0.14
CBSA, LTD	2,414,480	0.12
Wal-Mart Real Estate Business Trust	2,306,730	0.12
Dixon Real Estate Holdings, LLC	2,270,270	0.11
Totals	<u>\$54,312,030</u>	<u>2.75 %</u>
Total Real Property Assessed Valuation	<u><u>\$1,972,722,000</u></u>	

Name of Taxpayer	2011	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,138,250	1.05 %
Muskingum Watershed Conservancy District	9,942,240	0.64
The Belden Brick Company	7,763,040	0.50
Artex Oil Company	4,350,430	0.28
RHDK Investments, LLC	2,991,200	0.19
The Union Hospital Association	2,556,770	0.17
The Dutch Corporation	2,390,050	0.16
Holmes Limestone Company	2,303,310	0.15
Park Village Assisted Living, LLC	2,272,370	0.15
Wal-Mart Real Estate Business Trust	2,237,650	0.15
Totals	<u>\$52,945,310</u>	<u>3.44 %</u>
Total Real Property Assessed Valuation	<u><u>\$1,536,874,390</u></u>	

The amounts presented represent the assessed values upon which 2020 and 2011 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Principal Public Utilities Tangible Personal Property Taxpayers
2020 and 2011

Name of Taxpayer	2020	
	Assessed Value	Percent of Public Utility Assessed Value
Rover Pipeline, LLC	\$171,483,240	49.12 %
Ohio Power Company	73,604,180	21.08
Dominion Energy Transmission, Incorporated	33,661,330	9.64
East Ohio Gas Company DBA Dominion East Ohio	30,502,740	8.74
AEP Ohio Transmission Company, Incorporated	15,320,120	4.39
Tennessee Gas Pipeline Company	12,108,450	3.47
Columbia Gas of Ohio, Incorporated	4,064,690	1.16
Frontier Power Company	1,859,350	0.53
Guernsey-Muskingum Electric Cooperative, Incorporated	1,598,950	0.46
Carroll Electric Cooperative, Incorporated	1,232,800	0.36
Total	\$345,435,850	98.95 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$349,098,810	

Name of Taxpayer	2011	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$39,922,370	54.64 %
East Ohio Gas Company DBA Dominion East Ohio	12,999,140	17.79
Dominion Energy Transmission, Incorporated	8,449,920	11.56
Tennessee Gas Pipeline Company	4,492,720	6.15
Frontier Power Company	1,292,060	1.77
Guernsey-Muskingum Electric Cooperative, Incorporated	1,260,420	1.72
Ohio Edison Company	902,130	1.23
Columbia Gas of Ohio, Incorporated	617,020	0.84
Piedmont Gas Company	408,580	0.56
Holmes Wayne Electric Cooperative, Incorporated	370,100	0.51
Total	\$70,714,460	96.77 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$73,077,780	

The amounts presented represent the assessed values upon which 2020 and 2011 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

No assurance is provided on these financial statements.

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Tuscarawas County, Ohio

Taxable Sales by Type (1)

Last Ten Years

	2020	2019	2018 (2)	2017
Sales Tax Payments	\$5,135,369	\$5,240,046	\$3,372,365	\$3,318,449
Direct Pay Tax Return Payments	65,429	111,721	63,169	594,759
Seller's Use Tax Return Payments	3,457,737	2,747,200	1,709,141	1,636,959
Consumer's Use Tax Return Payments	539,878	581,933	370,832	367,817
Motor Vehicle Tax Payments	3,154,324	3,312,075	2,101,199	2,058,333
Watercraft and Outboard Motors	68,504	50,034	31,647	26,504
Department of Liquor Control	91,147	74,280	47,845	45,960
Sales/Use Tax Voluntary Payments	1,956	20,615	10,571	7,640
Sales/Use Tax Assessment Payments	45,094	194,124	72,790	91,497
Managed Audit Sales/Use Tax Payments	23,577	62,983	14,241	12,907
Sales Tax on Motor Vehicle Fuel Refunds	14,763	17,899	1,281	1,173
Certified Assessment Payments	47,574	73,294	56,771	54,400
Statewide Master Numbers	6,834,931	6,757,881	4,349,130	4,311,576
Streamlined Sales Tax Payments	355,266	155,431	23,860	31,425
Non-Resident Motor Vehicle Tax Payments	14,803	7,830	8,757	5,902
Transient Sales	997,244	1,074,220	858,239	889,505
Use Tax Amnesty Payments	2	15	1,626	3
Administrative Rotary Fund Fee	(207,671)	(204,451)	(130,574)	(134,434)
Sales/Use Tax Refunds Approved	<u>(80,448)</u>	<u>(36,437)</u>	<u>(36,108)</u>	<u>(11,370)</u>
Total	<u><u>\$20,559,479</u></u>	<u><u>\$20,240,693</u></u>	<u><u>\$12,926,782</u></u>	<u><u>\$13,309,005</u></u>
Sales Tax Rate	<u><u>0.00%</u></u>	<u><u>1.50%</u></u>	<u><u>1.50%</u></u>	<u><u>1.00%</u></u>
1.00% Sales Tax for General Purposes	13,725,672	13,587,103	12,881,142	13,309,005
0.50% Sales Tax for 911 Emergency System	<u>6,833,807</u>	<u>6,653,590</u>	<u>45,640</u>	<u>0</u>
Total	<u><u>\$20,559,479</u></u>	<u><u>\$20,240,693</u></u>	<u><u>\$12,926,782</u></u>	<u><u>\$13,309,005</u></u>

(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.

2016	2015	2014	2013	2012	2011
\$3,217,080	\$3,255,865	\$3,713,859	\$3,655,118	\$3,395,484	\$3,166,741
722,978	718,317	578,281	543,395	509,217	438,009
1,356,781	1,321,476	1,153,257	1,016,439	869,999	808,474
578,245	399,624	352,018	328,701	296,416	284,732
1,921,558	1,981,260	1,885,085	1,733,129	1,731,069	1,547,812
26,157	22,823	22,597	20,421	17,028	17,616
44,034	39,352	36,519	34,233	30,737	28,988
26,463	(21,414)	34,781	9,143	12,518	6,140
100,017	34,599	74,469	58,262	64,488	68,056
27,358	30,413	5,533	0	0	0
1,771	8,919	1,983	1,585	1,459	1,102
76,086	101,669	(2,045)	0	0	0
4,205,185	4,245,910	4,188,735	4,052,698	3,784,485	3,597,184
18,734	18,519	5,294	7,714	6,650	6,959
5,662	11,586	4,143	4,194	2,488	4,868
836,393	921,624	444,936	0	0	0
333	1,075	2,529	14,057	19,147	5,464
(131,592)	(130,827)	0	(114,536)	(107,117)	(99,626)
(5,672)	(8,923)	0	(25,476)	(29,444)	(19,607)
<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>\$9,862,912</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>
<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>9,862,912</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</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>\$9,862,912</u>

No assurance is provided on these financial statements.

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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		
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
2011	92,514	4,474,112,618	1,384,553	503,000	1,887,553	0.04	20

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.

No assurance is provided on these financial statements.

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
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
2011	1,384,553	788,000	18,895	1,755,584	503,000	1,778,518	2,850,249	264,000

Source: Tuscarawas County Auditor

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

No assurance is provided on these financial statements.

Total Debt	Percentage of Personal Income	Per Capita
\$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
9,342,799	0.2920	100.99

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Legal Debt Margin
Last Ten Years

	2020	2019	2018	2017
Tax Valuation	\$2,321,820,810	\$1,973,891,580	\$1,916,325,420	\$1,863,549,000
Debt Limit (1)	56,545,520	47,847,290	46,408,136	45,088,725
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	613,251	717,865	817,167	911,427
Bond Anticipation Note	0	0	456,000	510,000
Amount of Debt Subject to Limit	613,251	717,865	1,273,167	1,421,427
Legal Debt Margin	\$55,932,269	\$47,129,425	\$45,134,969	\$43,667,298
Legal Debt Margin as a Percentage of the Debt Limit	98.92%	98.50%	97.26%	96.85%
Unvoted Debt Limit (2)	\$23,218,208	\$19,738,916	\$19,163,254	\$18,635,490
Amount of Debt Subject to Limit	613,251	717,865	1,273,167	1,421,427
Unvoted Legal Debt Margin	\$22,604,957	\$19,021,051	\$17,890,087	\$17,214,063
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	97.36%	96.36%	93.36%	92.37%

(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

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
\$1,725,542,630	\$1,691,148,060	\$1,680,667,040	\$1,624,745,330	\$1,616,727,890	\$1,609,952,170
41,638,566	40,778,702	40,516,676	39,118,633	38,918,197	38,748,804
1,000,900	1,085,829	1,166,445	1,242,968	1,315,605	1,384,553
562,000	612,000	659,000	704,000	747,000	788,000
1,562,900	1,697,829	1,825,445	1,946,968	2,062,605	2,172,553
\$40,075,666	\$39,080,873	\$38,691,231	\$37,171,665	\$36,855,592	\$36,576,251
96.25%	95.84%	95.49%	95.02%	94.70%	94.39%
\$17,255,426	\$16,911,481	\$16,806,670	\$16,247,453	\$16,167,279	\$16,099,522
1,562,900	1,697,829	1,825,445	1,946,968	2,062,605	2,172,553
\$15,692,526	\$15,213,652	\$14,981,225	\$14,300,485	\$14,104,674	\$13,926,969
90.94%	89.96%	89.14%	88.02%	87.24%	86.51%

No assurance is provided on these financial statements.

Tuscarawas County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2020

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Tuscarawas County			
General Obligation Bonds	\$613,251	100.00 %	\$613,251
Overlapping			
Claymont City School District	7,508,000	100.00	7,508,000
Coshocton County Career Center	110,080	0.47	517
Dover City School District	23,035,000	100.00	23,035,000
Fairless Local School District	8,928,338	1.51	134,818
Indian Valley Local School District	12,185,931	100.00	12,185,931
New Philadelphia City School District	329,000	100.00	329,000
Newcomerstown Exempted Village School District	575,000	78.62	452,065
Ridgewood Local School District	2,256,296	2.26	50,992
Sandy Valley Local School District	8,796,850	14.88	1,308,971
Strasburg-Franklin Local School District	3,985,000	100.00	3,985,000
Tuscarawas Valley Local School District	26,665,000	92.34	24,622,461
City of Dover	2,095,410	100.00	2,095,410
City of New Philadelphia	4,515,000	100.00	4,515,000
City of Uhrichsville	3,308,897	100.00	3,308,897
Village of Baltic	1,003,532	68.07	683,104
Village of Bolivar	6,102	100.00	6,102
Village of Dennison	266,662	100.00	266,662
Village of Gnadenhutten	1,301,173	100.00	1,301,173
Village of Midvale	460,944	100.00	460,944
Village of Mineral City	32,572	100.00	32,572
Village of Newcomerstown	2,061,094	100.00	2,061,094
Village of Roswell	41,340	100.00	41,340
Village of Tuscarawas	705,651	100.00	705,651
Auburn Township	47,080	100.00	47,080
Bucks Township	140,010	100.00	140,010
Oxford Township	53,826	100.00	53,826
Perry Township	15,135	100.00	15,135
Salem Township	108,000	100.00	108,000
Sugarcreek Township	42,648	100.00	42,648
Warwick Township	66,900	100.00	66,900
Delaware Valley Joint Fire District	80,800	100.00	80,800
Tri-County Ambulance District	139,144	100.00	139,144
Tuscarawas County Public Library	2,471,471	100.00	2,471,471
<i>Total Overlapping</i>	<u>113,337,886</u>		<u>92,255,718</u>
<i>Totals</i>	<u><u>\$113,951,137</u></u>		<u><u>\$92,868,969</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

No assurance is provided on these financial statements.

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	
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
2011	2,374,622	1,405,632	968,990	1,508,160	56,211	0.62

(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

No assurance is provided on these financial statements.

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	
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
2011	1,197,596	2,045,027	(847,431)	90,153	28,897	(7.12)

(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

No assurance is provided on these financial statements.

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)
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
2011	92,514	3,199,057	34,579	7.50

Sources: (1) Tuscarawas County Auditor
(2) U.S. Department of Commerce - Bureau of Economic Analysis; March 2020 is the latest information available.
(3) Ohio Department of Job and Family Services - Office of Workforce Development

No assurance is provided on these financial statements.

Tuscarawas County, Ohio

Principal Employers

2020 and 2011

<u>Employer</u>	<u>Nature of Business</u>
Cleveland Clinic Union Hospital	Health Care
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.
ProVia Payroll, LLC	Window and Door Manufacturing
Aleris International	Sheet Aluminum
Cooper-Standard Industrial and Specialty	Automotive Sealing
Meteor Sealing Systems, LLC	Automotive Sealing
Wal-Mart Stores, Incorporated	Distribution
Gradall Industries, Incorporated	Manufacturer
Flex Technologies	Petrochemicals
Marlite	Manufacturing
Dover Chemical Corporation	Chemical Producer
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
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

2020			2011		
Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
1,100	1	2.47 %	785	1	1.86 %
475	2	1.07	250	5	0.59
405	3	0.91			
365	4	0.82			
350	5	0.78			
340	6	0.76			
300	7	0.67			
300	7	0.67	445	2	1.05
300	7	0.67			
250	10	0.56	250	5	0.59
			200	9	0.47
			394	3	0.93
			288	4	0.68
			245	7	0.58
			218	8	0.52
			164	10	0.39
<u>4,185</u>		<u>9.38 %</u>	<u>3,239</u>		<u>7.66 %</u>
<u>44,600</u>			<u>42,300</u>		

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
General Government				
Legislative and Executive				
Commissioners	7.00	7.00	7.00	7.00
Auditor	18.00	19.00	20.00	17.00
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	15.50	15.00	13.00	12.00
Board of Elections	11.50	6.00	12.00	14.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	6.00	7.00	7.00	7.00
Data Processing	5.00	5.00	5.00	5.00
Certificate of Title Administration	8.00	6.25	6.25	6.25
Judicial				
Common Pleas Court	15.00	15.50	15.50	14.75
Probate Court	4.00	4.00	4.00	4.00
Juvenile Court	19.00	18.00	17.00	17.00
Municipal Court	7.00	7.00	7.00	7.00
County Court	11.00	14.00	14.00	12.00
Clerk of Courts	7.00	8.00	8.50	8.50
Law Library	1.50	1.50	2.00	1.50
Public Safety				
Sheriff	42.00	42.50	39.00	36.50
Jail Operations	47.00	41.50	41.50	43.50
Probation/Community Corrections	12.00	11.00	9.00	9.50
911 Dispatch Center	19.00	21.00	18.00	19.00
Litter Enforcement - Solid Waste Grant	1.00	1.50	1.00	1.00
Homeland Security and Emergency Management	3.00	3.00	3.00	3.00
Coroner	2.00	2.00	2.00	2.00
Public Works				
Engineer	26.50	26.50	24.50	25.00
Map Office	1.00	1.00	0.00	0.00
Sewer District	11.00	10.50	10.50	10.50
Water District	6.00	6.50	6.50	6.25
Health				
Developmental Disabilities Board	59.50	59.50	59.50	59.00
Dog and Kennel	4.00	4.00	4.00	4.00
Human Services				
Income Maintenance	49.00	50.00	50.00	50.00
Children's Services	35.00	35.00	34.00	35.00
Shared Employees	15.00	15.00	15.00	10.00
Veteran Services	9.00	9.00	9.00	9.50
Child Support Enforcement	25.00	26.00	26.50	26.00
Conservation and Recreation				
Parks	1.50	1.00	0.00	0.00
Community and Economic Development	2.00	2.00	2.00	2.00
Total	515.00	510.75	502.25	493.75

No assurance is provided on these financial statements.

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

2016	2015	2014	2013	2012	2011
7.00	7.00	6.00	6.00	6.00	6.00
17.00	17.00	25.00	17.50	17.50	20.00
5.00	5.00	5.00	5.00	5.00	5.00
14.00	13.00	13.00	13.00	13.00	15.00
10.00	13.00	13.00	12.50	13.25	14.00
4.00	4.00	4.00	4.00	4.00	4.00
7.00	7.00	7.00	7.00	7.00	7.00
5.00	4.00	5.00	4.00	4.00	4.00
7.00	7.00	10.00	8.75	8.75	10.00
15.00	15.00	16.00	15.25	14.75	16.00
5.00	5.00	6.00	4.00	4.00	7.00
15.00	13.00	17.00	17.50	17.50	18.00
7.00	7.00	7.00	11.50	12.00	8.00
14.00	14.00	15.00	15.50	14.50	16.00
11.00	10.00	11.00	9.00	10.00	16.00
2.00	2.00	2.00	2.00	2.00	2.00
39.00	43.00	40.00	45.25	43.50	37.00
42.00	40.00	41.00	42.00	39.50	42.00
11.00	9.00	8.00	8.00	8.00	7.00
21.00	21.00	20.00	20.00	22.00	20.00
1.50	1.50	1.50	1.50	1.50	1.50
3.00	4.00	3.00	4.00	3.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
27.00	30.00	30.00	31.50	31.50	32.00
0.00	0.00	0.00	0.00	0.00	0.00
12.00	11.00	10.00	10.50	10.00	11.00
6.00	7.00	7.00	9.25	9.50	8.00
62.00	126.00	125.00	115.50	128.50	143.00
4.00	4.00	5.00	3.50	4.50	5.00
50.00	50.00	43.00	41.00	41.00	42.00
34.00	34.00	33.00	30.00	27.00	28.00
15.00	15.00	15.00	15.00	15.00	18.00
10.00	10.00	10.00	10.00	11.00	12.00
28.00	28.00	29.00	28.00	29.50	37.00
0.00	0.00	0.00	0.00	0.00	0.00
2.00	2.00	2.00	2.00	3.00	3.00
<u>514.50</u>	<u>580.50</u>	<u>586.50</u>	<u>571.50</u>	<u>583.25</u>	<u>619.50</u>

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	917	1,104	1,076	1,039
Number of meetings	79	93	92	97
Auditor				
Number of non-exempt conveyances	2,118	1,944	2,046	1,960
Number of exempt conveyances	1,783	2,181	2,044	1,820
Number of real estate transfers	3,901	4,125	4,090	3,780
Number of non-payroll checks issued	20,062	23,000	23,186	23,862
Number of payroll checks issued	500	436	1,778	2,417
Number of payroll direct deposits	15,671	15,895	14,633	14,024
Number of licensed dogs	15,380	15,455	15,670	15,744
Number of weights and measures tests conducted	1,855	1,856	1,519	2,138
Number of pre-approved deeds	6,640	7,673	6,897	6,867
Number of recipients receiving homestead exemption (HE-1)	7,011	7,224	6,810	6,958
Number of properties receiving owner-occupancy credit (Real and Manufactured Homes)	23,856	24,258	24,206	24,110
Number of parcels qualified to be on CAUV	7,977	7,968	8,043	7,976
Number of acres qualified to be on CAUV	234,761	235,881	242,232	241,111
Number of parcels exempt from taxes	3,010	3,010	4,639	4,532
Total value of exempt parcels	\$200,552,920	\$189,658,440	\$186,926,690	\$185,929,180
Treasurer				
Number of parcels billed	58,675	60,807	60,118	61,325
Return on portfolio (cash basis)	\$579,755	\$1,369,070	\$899,392	\$530,048
Prosecuting Attorney				
Number of cases - criminal	470	524	477	343
Number of cases - civil stalking	133	112	100	69
Number of cases - domestic violence	100	99	103	107
Board of Elections				
Number of precincts	81	81	81	81
Number of registered voters	60,111	54,702	59,228	58,680
Number of voters last general election	44,580	13,896	33,131	16,884
Percentage of registered voters that voted	74.00%	25.40%	55.94%	28.77%
Recorder				
Number of deeds recorded	3,187	3,650	3,570	3,878
Number of mortgages recorded	4,264	3,210	3,123	3,073
Data Processing				
Number of users served	338	370	364	351
Risk Management				
Number of claims	5	5	5	22
Judicial				
Common Pleas Court - General Division				
Number of civil cases filed	592	806	954	921
Number of criminal cases filed	477	544	493	333
Number of D.R. filings including post-decree	586	880	804	805
Juvenile Court				
Number of delinquencies filed	192	259	291	294
Number of traffic cases	259	354	428	439
Number of neglect/abuse cases	49	30	28	31
Number of unruly cases	70	74	55	60
Number of contributing cases	16	13	22	13
Number of parentage cases	241	317	324	310
Number of tobacco cases	1	8	2	1
Number of juvenile protection orders	0	0	1	0

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
1,219	1,176	1,220	1,178	1,166	1,192
101	96	100	99	98	95
1,966	1,872	1,791	1,836	1,699	1,526
1,914	1,847	1,724	1,852	1,662	1,562
3,880	3,719	3,515	3,688	3,361	3,088
24,588	23,849	22,038	22,504	22,714	24,175
2,935	3,457	4,911	4,862	5,678	6,138
14,446	14,196	14,011	13,023	12,750	12,770
14,757	15,182	15,865	16,615	16,900	16,781
1,571	1,572	1,646	1,605	N/A	N/A
6,658	6,668	6,292	5,891	5,866	N/A
7,135	7,356	7,565	7,705	7,531	7,358
24,113	24,119	24,128	24,126	24,124	23,986
7,986	7,947	7,971	7,929	7,878	7,937
240,502	239,153	239,842	239,340	238,167	239,036
4,486	4,463	4,413	4,412	4,383	4,354
\$183,244,860	\$172,554,040	\$171,467,880	\$169,405,960	\$169,699,080	\$169,586,010
61,138	61,044	61,647	61,546	61,556	63,489
\$295,222	\$204,030	\$289,720	\$196,079	\$175,838	\$230,596
342	318	350	276	323	521
91	85	70	84	65	66
122	118	114	131	133	152
81	81	81	81	81	81
58,357	56,275	58,828	58,077	59,884	58,283
42,154	31,879	24,156	15,821	41,693	29,744
72.23%	56.65%	41.06%	27.24%	69.62%	51.03%
3,549	3,656	3,070	3,487	3,202	2,935
3,391	3,202	2,946	3,604	3,528	2,862
361	390	369	408	356	347
21	24	10	11	10	5
809	693	698	846	1,167	1,256
355	334	368	299	340	309
876	920	815	786	837	999
264	238	267	320	443	443
371	399	403	422	446	394
41	46	38	31	42	54
88	46	67	60	102	108
28	18	24	16	37	35
331	246	263	290	289	350
0	2	2	7	12	5
0	0	0	0	0	0

(continued)

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

	2020	2019	2018	2017
Probate Court				
Number of estates filed	365	464	426	433
Number of guardianships filed	27	48	65	61
Number of civil cases filed	6	25	13	39
Number of adoptions filed	48	66	46	87
Number of minor settlements filed	3	5	3	10
Number of name changes filed	32	30	51	36
Number of marriage licenses filed	424	556	575	569
Tuscarawas County Court				
Number of civil cases filed	440	516	525	645
Number of criminal cases filed	599	775	909	732
Number of traffic cases filed	1,280	2,961	3,337	3,583
Number of civil cases terminated	440	532	542	670
Number of criminal cases terminated	2,045	1,431	990	852
Number of traffic cases terminated	726	3,347	4,240	3,917
Clerk of Courts				
Number of civil cases filed	592	806	954	921
Number of criminal cases filed	477	544	493	333
Number of court of appeals cases filed	25	48	42	35
Number of domestic cases filed	572	611	548	553
Number of MWCD objections filed	0	0	0	0
Number of motor vehicle titles issued	60,389	68,995	70,849	71,295
County Law Library				
Number of notary packets issued	155	197	224	223
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	84	117	111	104
Prisoners transported	536	1,838	1,597	1,343
Number of miles transporting prisoners	21,553	64,275	50,597	58,703
Average days served per prisoner	26	17	16	16
Average daily housing cost	\$113	\$82	\$83	\$82
Average cost per meal served	\$1.00	\$1.10	\$1.11	\$1.04
Enforcement				
Number of incidents reported	1,290	3,440	7,461	10,121
Number of calls responded to	15,006	16,900	16,640	16,868
Number of papers served	1,845	2,447	2,113	1,842
Number of telephone calls	106,891	129,495	114,636	52,244
Court security hours	5,180	6,203	6,124	5,721
Number of sheriff's sales	32	59	98	136
Number of CCW licenses issued	3,319	1,904	2,244	1,708
Number of registered SORN offenders	131	135	129	138
Homeland Security & Emergency Management				
Number of Haz-Mat responses	3	8	12	6
Public Works				
Engineer				
Miles of roads resurfaced	25	25	30	26.8
Number of bridges replaced/improved	0	0	3	2
Number of culverts built/replaced/improved	44	44	71	26
Sewer District				
Average daily sewage treated (in million gallons per day)	0.97	1.03	1.04	0.83
Number of tap-ins	10	9	6	10
Number of customers	3,362	3,362	3,672	3,686

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
442	482	462	501	465	437
35	63	37	38	58	38
64	26	24	6	11	20
66	55	62	71	66	57
12	5	12	32	4	3
28	30	22	20	31	19
584	616	603	604	600	544
577	589	795	669	544	422
693	779	769	759	840	659
3,302	4,016	4,069	3,197	3,206	2,577
550	616	478	585	535	482
778	1,267	1,198	1,332	1,366	1,096
3,590	3,956	4,316	3,222	3,517	2,805
866	785	769	925	1,167	1,322
343	324	333	290	330	307
59	68	56	63	72	47
528	533	496	529	554	630
0	0	0	0	0	1
70,543	66,264	65,659	63,238	60,340	58,880
256	210	241	316	265	260
107	99	102	102	96	97
1,401	1,333	831	827	719	1,243
60,473	55,822	37,065	30,350	25,323	30,559
15	38	31	28	32	42
\$80	\$82	\$74	\$70	\$77	\$78
\$1.14	\$1.16	\$1.04	\$1.12	\$1.15	\$1.30
7,523	6,977	7,422	7,277	7,518	7,444
17,201	17,071	16,253	17,306	16,260	17,454
1,967	1,868	2,070	2,238	2,509	2,563
50,024	49,075	50,376	50,772	51,224	49,414
5,293	5,022	4,883	4,731	4,233	4,233
161	152	199	279	298	268
2,566	1,645	1,181	1,392	570	388
116	131	125	125	141	111
14	8	11	11	6	10
24.8	7.8	14.8	11.3	13.0	12.4
3	8	2	7	4	7
35	14	38	18	74	45
0.76	0.83	0.89	0.89	0.77	0.98
9	42	32	13	17	10
3,672	3,907	4,252	4,092	4,070	4,060

(continued)

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
Water District				
Average daily water treated (in million gallons per day)	0.52	0.50	0.49	0.52
Average daily water billed (in million gallons per day)	0.00	0.35	0.36	0.36
Number of tap-ins	12	62	8	14
Number of customers	2,511	2,521	2,516	2,508
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)	388	380	374	362
Adults served (all programs)	399	380	374	362
Children's Program				
Days of attendance (0-2 years)	1,891	1,444	2,032	2,155
Days of attendance (3-5 years)	2,145	3,467	3,377	3,302
Days of attendance (6-21 years)	601	855	1,102	1,583
Individuals served (children)	176	184	161	192
Transportation (one way trips)				
Children's programs	0	1,577	3,584	3,268
Adult programs (1)	0	0	0	0
Total individuals served by the DD Board	575	564	584	661
Individuals with Medicaid waivers	335	317	309	281
Human Services				
Jobs and Family Services				
Average client count - food stamps	5,146	5,347	5,341	5,353
Average client count - day care	295	239	280	382
Average client count - Medicaid	24,521	19,040	12,102	12,370
Average client count - Ohio Works First	251	315	245	239
Average client count - utility assistance	0	1	0	0
Child Support Enforcement Agency				
Average number of active support orders	6,608	6,849	6,659	6,406
Percentage collected	74.19%	75.30%	74.23%	73.85%
Children's Services				
Average client count - foster care	60	57	58	62
Average client count - adoption	20	25	15	29
Veteran Services				
Number of clients served	17,834	19,257	19,079	18,944
Amount of benefits paid to county residents	\$126,433	\$113,671	\$153,459	\$145,483
Community and Economic Development				
Number of new enterprise zone agreements	0	0	1	0
Number of related infrastructure projects	0	0	5	4
Conservation and Recreation				
Park Department				
Number of new property easements/licenses (direct/partnership)				
	1	1	N/A	N/A
Amount of grants received	\$500	\$487,000	N/A	N/A
Amount of donations received	\$1,437	\$10,857	N/A	N/A
Number of volunteer days held	4	17	N/A	N/A
Number of permits approved	9	7	N/A	N/A

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

N/A - Information not available.

Source: Tuscarawas County

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
0.56	0.71	0.59	0.65	0.70	0.64
0.37	0.38	0.37	0.37	0.40	0.46
9	77	58	25	21	7
2,544	2,479	2,580	2,456	2,436	2,690
10,731	20,731	25,503	28,377	30,346	32,590
96	141	163	197	193	208
86	135	26	24	24	25
436	408	526	495	388	385
1,400	1,174	1,354	1,119	973	1,156
3,372	3,002	3,264	3,384	3,164	3,283
1,451	2,001	2,434	3,283	4,220	4,867
176	194	158	178	194	235
3,179	5,252	5,662	6,899	8,524	12,006
15,338	34,909	37,545	48,466	43,396	49,860
612	602	684	673	582	620
241	217	202	171	137	128
5,485	5,392	5,788	6,227	5,899	6,099
394	314	324	343	387	396
8,977	3,811	2,834	4,727	3,676	3,814
248	275	274	315	637	423
0	21	0	0	1	0
7,243	7,315	7,500	7,555	7,801	8,158
72.21%	72.88%	72.59%	72.00%	72.00%	70.81%
88	66	83	105	117	87
23	31	24	32	28	26
18,503	20,909	18,753	15,727	16,029	15,130
\$138,102	\$242,999	\$304,536	\$256,535	\$252,473	\$305,249
2	1	4	4	3	2
4	4	3	4	5	5
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
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	1	1	2	2
Number of vehicles	5	5	5	5
Municipal Court				
Number of court rooms	1	3	3	3
County Court				
Number of court rooms	1	1	1	1
Number of vehicles	2	2	2	2
Clerk of Courts				
Administrative office space (square feet)	3,553	3,553	3,553	3,553
Law Library				
Administrative office space (square feet)	520	520	520	520
Information Technology				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
Public Safety				
Sheriff				
Sheriff's Office space (entire building) (square feet)	68,212	68,212	68,212	68,212
Number of patrol vehicles	60	48	41	37
Probation/Community Corrections				
Number of vehicles	5	5	5	3
Homeland Security & Emergency Management				
Number of emergency response vehicles	5	4	4	4

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
1,847	1,847	1,847	1,847	1,847	1,847
4,600 3	4,600 3	4,600 2	4,600 3	4,600 3	4,600 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 N/A	3,842 N/A	3,842 N/A	3,842 N/A	3,842 N/A	3,842 N/A
2,625	2,625	2,625	2,625	2,625	2,625
2	2	2	3	3	3
1,369	1,369	1,369	1,369	1,369	1,369
3	3	3	2	2	2
1	1	1	1	1	1
2	2	2	1	1	1
5	6	5	4	4	4
3	3	3	3	1	1
1	1	1	1	1	1
2	1	2	2	1	2
3,553	3,553	3,553	3,553	3,553	3,553
520	520	520	N/A	N/A	N/A
1,369	1,369	1,369	1,369	1,369	1,369
68,212 46	68,212 39	68,212 42	68,212 35	68,212 39	68,212 36
3	1	2	2	2	2
4	3	3	3	1	1

(continued)

No assurance is provided on these financial statements.

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

	2020	2019	2018	2017
Public Works				
Engineer				
Centerline miles of roads	465	466	466	466
Number of bridges	273	273	273	273
Number of culverts	3,099	3,099	3,099	3,099
Number of traffic signs	3,685	2,636	2,636	2,636
Number of vehicles	50	59	59	59
Sewer District				
Number of treatment facilities	5	5	5	5
Number of pumping stations	23	23	25	25
Miles of sewer lines	84	84	90	90
Number of vehicles	10	12	12	12
Water District				
Number of treatment facilities	3	3	4	4
Miles of water lines	64	64	66	66
Number of vehicles	9	9	9	9
Health				
Developmental Disabilities Board				
Number of facilities	4	4	4	5
Number of buses	0	0	5	10
Human Services				
Jobs and Family Services				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	6	6	1	2
Children Services				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	6	6	5	3
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	4	4	4
Conservation and Recreation				
Park Department				
Number of vehicles	1	1	N/A	N/A
Number of parks	3	3	N/A	N/A
Miles of developed trail	9	9	N/A	N/A
Number of trailheads (direct/in partnership)	5	5	N/A	N/A

N/A - Information not available.

Source: Tuscarawas County

No assurance is provided on these financial statements.

2016	2015	2014	2013	2012	2011
466	466	467	467	467	467
273	273	272	273	273	274
3,099	3,099	2,100	2,099	3,099	3,292
2,636	2,636	2,636	2,636	2,636	2,636
61	57	56	56	56	54
5	5	5	5	5	5
25	25	25	25	25	20
77	77	77	77	76	76
12	13	13	14	16	15
4	4	4	4	4	4
53	53	53	53	53	49
9	10	9	8	8	8
7	7	6	6	6	6
12	17	17	17	16	16
11,994	11,994	11,994	11,994	11,994	11,994
1	0	0	0	0	0
12,484	12,484	12,484	12,484	12,484	12,484
4	4	4	3	4	4
1,500	1,500	1,500	1,500	1,500	1,500
0	0	0	0	1	1
2,584	2,584	2,584	2,584	2,584	2,584
4	1	1	1	1	1
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

No assurance is provided on these financial statements.

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No assurance is provided on these financial statements.

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 9/28/2021

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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