



OHIO AUDITOR OF STATE
KEITH FABER



TUSCARAWAS COUNTY
DECEMBER 31, 2018

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	3
Prepared by Management:	
Schedule of Expenditures of Federal Awards	7
Notes to the Schedule of Expenditures of Federal Awards.....	9
Schedule of Findings and Questioned Costs.....	11
Prepared by Management:	
Summary Schedule of Prior Audit Findings and Questioned Costs.....	15
Corrective Action Plan	16

This page intentionally left blank.

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT 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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2019, wherein we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our report refers to other auditors who audited the financial statements of the Tuscarawas County Healthcare Consortium, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings that we consider a significant deficiency. We consider Finding 2018-001 to be a significant deficiency.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 2018-001.

County's Response to Findings

The County's response to the Finding identified in our audit is described in the accompanying Schedule of Findings and Corrective Action Plan. We did not subject the County's response to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



Keith Faber
Auditor of State
Columbus, Ohio

June 27, 2019



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

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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Tuscarawas County's, Ohio (the County's), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Tuscarawas County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying Schedule of Findings and Questioned Costs identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

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, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which Uniform Guidance requires us to report, described in the accompanying Schedule of Findings and Questioned Costs as items 2018-002 and 2018-003. Our opinion on *each* major federal program is not modified with respect to these matters.

The County's responses to our noncompliance findings are described in the accompanying Schedule of Findings and Questioned Costs and Corrective Action Plan. We did not subject the County's responses to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

Report on Internal Control Over Compliance

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

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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 27, 2019, wherein, we noted the County adopted Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our report refers to other auditors who audited the

financial statements of the Tuscarawas County Healthcare Consortium, as described in our report on the County's financial statements. We conducted our audit to opine on the County's basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 27, 2019. The accompanying Schedule of Expenditures of Federal Awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. 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 4, 2019

This page intentionally left blank.

TUSCARAWAS COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through the Ohio Department of Job and Family Services</i>				
<i>SNAP Cluster:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1819-11-5812		\$583,825
<i>Rural Development (Direct Program)</i>				
Water and Waste Disposal Systems for Rural Communities	10.760	N/A		40,331
Total U.S. Department of Agriculture				624,156
U.S. DEPARTMENT OF DEFENSE				
<i>Passed through the Ohio Department of Natural Resources</i>				
Payments to States in Lieu of Real Estate Taxes	12.112	N/A		75
Total U.S. Department of Defense				75
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through the Ohio Department of Development</i>				
Community Development Block Grants/States Program	14.228	B-F-16-1CT-1 B-F-17-1CT-1 B-X-17-1CT-1 B-C-17-1CT-1		78,823 314,045 22,896 192,453
Total Community Development Block Grants/States Program				608,217
Home Investment Partnership Program	14.239	B-C-17-1CT-2		48,388
Total U.S. Department of Housing and Urban Development				656,605
U.S. DEPARTMENT OF THE INTERIOR				
<i>Direct Program</i>				
Payment in Lieu of Taxes	15.226	N/A		2,429
Total U.S. Department of the Interior				2,429
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through the Office of the Ohio Attorney General</i>				
Crime Victim Assistance	16.575	2019-VOCA-132134792 2018-VOCA-109858932		22,050 58,670
Total Crime Victims Assistance Program				80,720
<i>Direct Program</i>				
Bulletproof Vest Partnership Program	16.607	2017 2016		3,692 537
Total Bulletproof Vest Partnership Program				4,229
<i>Passed through the Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-JG-A01-6802		10,000
Total U.S. Department of Justice				94,949
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through the Ohio Department of Transportation</i>				
<i>Highway Planning and Construction Cluster:</i>				
Highway Planning and Construction	20.205	101982 ODOT 104013 ODOT 107181 ODOT		135,439 316,887 193,477
Total Highway Planning and Construction Cluster				645,803
<i>Passed through the Ohio Department of Public Safety</i>				
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	IDEP/STEP-2018-Tuscarawas County Sheriff-00019 IDEP/STEP-2019-Tuscarawas County Sheriff-00002		12,036 541
Total Highway Safety Cluster				12,577
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2018-Tuscarawas County Sheriff-00019 IDEP/STEP-2019-Tuscarawas County Sheriff-00002		7,066 4,107
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				11,173
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0531-16-01-00		11,819
Total U.S. Department of Transportation				681,372

TUSCARAWAS COUNTY
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018
(Continued)

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. APPALACHIAN REGIONAL COMMISSION				
<i>Passed through the Ohio Environmental Protection Agency (EPA)</i>				
Appalachian Area Development	23.002	OH-18671-2017		202,500
Total U.S. Appalachian Regional Commission				202,500
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Education</i>				
<u>Special Education Cluster (IDEA):</u>				
Special Education - Grants to States (IDEA, Part B)	84.027	H027A170111		15,899
Special Education - Preschool Grants (IDEA Preschool)	84.173	H173A170119 H173A180119		770 109
Total Special Education - Preschool Grants (IDEA Preschool)				879
Total Special Education Cluster (IDEA)				16,778
Total U.S. Department of Education				16,778
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Health</i>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5 NU52PS00470304		8,192
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1819-11-5812		36,513
<u>TANF Cluster:</u>				
Temporary Assistance for Needy Families	93.558	G-1819-11-5812		1,288,145
Child Support Enforcement	93.563	G-1819-11-5813		1,137,810
<u>CCDF Cluster:</u>				
Child Care and Development Block Grant	93.575	G-1819-11-5812		107,993
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1819-11-5812		65,155
Foster Care Title IV-E	93.658	G-1819-11-5812		1,093,661
Adoption Assistance	93.659	G-1819-11-5812		275,514
Social Services Block Grant	93.667	G-1819-11-5812		1,070,829
Chafee Foster Care Independence Program	93.674	G-1819-11-5812		15,955
<u>Medicaid Cluster:</u>				
Medical Assistance Program	93.778	G-1819-11-5812		2,246,548
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	1801OHSOSR		53,517
<u>Medicaid Cluster:</u>				
Medical Assistance Program	93.778	1805OH5ADM 1905OH5ADM		75,088 30,767
Total Medicaid Cluster				105,855
Total U.S. Department of Health and Human Services				7,505,687
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Department of Public Safety -</i>				
<i>Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2018-EP-00008-S01 EMC-2017-EP-00006-S01		36,909 36,313
Total Emergency Management Performance Grants				73,222
Total U.S. Department of Homeland Security				73,222
Total Expenditures of Federal Awards			<u>\$ 0</u>	<u>\$9,857,773</u>

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

TUSCARAWAS COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Tuscarawas County (the County) under programs of the federal government for the year ended December 31, 2018. 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 counties to obligate certain federal awards by June 30. However, with ODE's consent, counties can transfer unobligated amounts (carryover balances) to the subsequent fiscal year's program. The Tuscarawas County Board of Development Disabilities transferred the following amounts from 2018 to 2019 programs:

<u>Program Title</u>	<u>CFDA Number</u>	<u>Amt. Transferred</u>
Special Education - Grants to States	84.027	\$17,007
Special Education - Preschool Grants	84.173	\$323

NOTE F- MEDICAID COST REPORT SETTLEMENTS

During the calendar year, the County Board of Development Disabilities received a settlement payment for the 2014 Cost Reports from the Ohio Department of Development for the Medicaid Program (CFDA #93.778) in the amount of \$4,925. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.

TUSCARAWAS COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2018
(Continued)**

NOTE G-TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2018, the County made allowable transfers of \$723,215 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,288,145 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 2018 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,011,360
Transfer to Social Services Block Grant	<u>(723,215)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,288,145</u>

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2018

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
(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)?	Yes
(d)(1)(vii)	Major Programs (list): <ul style="list-style-type: none"> • CFDA #10.561 SNAP Cluster • CFDA #93.558 TANF Cluster • CFDA #93.658 Foster Care Title IV-E • CFDA #93.667 Social Services Block Grant • CFDA #93.778 Medicaid Cluster 	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2018
(Continued)

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

FINDING NUMBER 2018-001

Noncompliance and Significant Deficiency

Ohio Rev. Code § 5705.40 outlines the requirements for amending and supplementing appropriations. This section requires that any amendments to an appropriation measure comply with the same provisions of the law as used in making the original appropriations.

The Commissioners approved supplemental appropriations in the amount of \$700,000 in the Motor Vehicle Gas Tax fund and \$8,055 in the Sheriff Policing Rotary Fund. These appropriations were not posted to the accounting system as supporting documentation stated the supplemental appropriations were not needed and would be rescinded by the Commissioners. However, formal action was not taken by the Commissioners to remove the appropriations, and therefore, the appropriations approved represent legal budgetary amendments that should have been posted to the accounting system.

As a result of the County's failure to accurately post the appropriations as approved to the ledgers, final budgeted amounts reported in the Motor Vehicle License and Gas Tax Fund were materially misstated. The financial statements have been adjusted accordingly.

The County should ensure that all budgetary amendments made to increase or reduce appropriations are formally approved in the same manner used in making the original appropriations. Additionally, the County should ensure that all amendments approved by the Commissioners are posted to the accounting system. This will ensure that the most accurate information is used for budgetary decisions.

Officials' Response: This error has been discussed with the Clerk of the Board of Commissioners. A process has been implemented to assure the Commissioner's actions are properly reflected. This process includes a follow up with any office submitting a request to rectify, which requires official action to make sure the process is fulfilled and in compliance. In addition, the Auditor will enter any and all approved budget modifications into the accounting system which will then require official action to correct.

The Commissioners and Auditor are in agreement with these procedures to assure proper reporting.

TUSCARAWAS COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2018
(Continued)

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

TANF Cash Management

Finding Number:	2018-002
CFDA Number and Title:	CFDA #93.558 Temporary Assistance for Needy Families (TANF Cluster)
Federal Award Identification Number / Year:	G-1819-11-5812 / 2018
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Cash Management
Pass-Through Entity:	Ohio Department of Job and Family Services
Repeat Finding from Prior Audit?	No

Questioned Cost

45 C.F.R. § 75.305(b)(5) provides that “[t]o the extent available, the non-Federal entity must disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.”

The Tuscarawas County Job and Family Services (TCJFS) received payment for Comprehensive Case Management and Employment Program (CCMEP) indirect costs due to post allocation adjustments made to move the activity to TANF Regular funding. However, the TCJFS also invoiced Stark County Workforce Initiative Association, who is the lead agency for CCMEP activity, for a portion of these same costs in amounts totaling \$46,845. As the TCJFS did not post the receipt in a manner to reduce the expenditures related to the CCMEP activity, it was determined that the County JFS received reimbursement for the same expenditures twice.

The County JFS should implement procedures to ensure that amounts reimbursed to the TCJFS by non-Federal entities are properly coded. This will ensure compliance with 45 CFR 75.305(b)(5) and prevent questioned costs in future periods.

Officials’ Response: TCJFS used the code given to us by our Regional Fiscal Supervisor. However, when we noticed the ceiling excess had not changed, we should have reached out again to verify the code was correct or not. TCJFS will check codes at the time the invoice is created and again monthly before sending the 2827 and 2820 reports to the State. We will also check the over under report to catch errors like this.

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
2 CFR § 200.515
DECEMBER 31, 2018
(Continued)

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

TANF Improper Coding of Expenditure

Finding Number:	2018-003
CFDA Number and Title:	CFDA #93.558 Temporary Assistance for Needy Families (TANF Cluster)
Federal Award Identification Number / Year:	G-1819-11-5812 / 2018
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Activities Allowed or Unallowed Allowable Costs / Cost Principles
Pass-Through Entity:	Ohio Department of Job and Family Services
Repeat Finding from Prior Audit?	No

Questioned Cost

45 C.F.R. § 75.403(b) provides that “except where otherwise authorized by statute, costs must conform to any limitations or exclusions set forth in these principles or in the Federal award in order to be allowable under Federal awards.”

During fiscal year 2018, the Tuscarawas County Job and Family Services (TCJFS) improperly coded one expenditure for the payment of transportation costs related to the Medicaid program to TANF. This payment was unallowable under federal and state regulations, resulting in questioned costs in the amount of \$55,557.

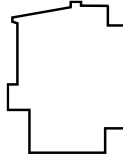
The TCJFS should review federal expenditure regulations and state grant purchasing requirements to determine what costs are allowable and may be charged to their federal grant programs. The TCJFS should only make expenditures that are allowable under these guidelines. The TCJFS should thoroughly review the coding of expenditures prior to submitting payment to ensure that the expenditures are charged to the proper federal program. This will help mitigate the risk of the TCJFS utilizing restricted funds for unallowable purposes.

Officials’ Response: One of our invoices was accidentally coded to TANF when it should have been coded to Medicaid NET. The invoice is still in the same fiscal year as the allocation, so a coding adjustment can be easily made to correct this. The coding adjustment was made in July 2019.

Auditor's Office

Tuscarawas County

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



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

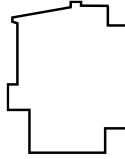
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS 2 CFR 200.511(b) DECEMBER 31, 2018

Finding Number	Finding Summary	Status	Additional Information
2017-001	Personnel Manual Chapter 5, Section 5.4 Sick Leave Conversion requires 10 years of service to qualify for payment.	Corrective Action Taken and Finding is Fully Corrected	Upon receiving additional verification from employee it was determined they did have the required years of service to qualify for the payment.
2017-002	45 CFR 75.403 Net Mileage Reimbursement not properly verified.	Corrective Action Taken and Finding is Partially Corrected	We are checking for eligibility every month.
2017-003	45 CFR 95.507(a)(2) adjustments did not meet requirements for Post Allocated Adjustments.	Partially Corrected	While we are not doing these kinds of post allocated adjustments anymore, we are currently appealing this audit finding.
2017-004	45 CFR 75.305(b)(1) cash on hand exceeded ten day average.	Corrective Action Taken and Finding is Fully Corrected	We are currently in compliance and have been for at least the last 4 quarters.
2017-005	45 CFR 75.405 cost allocation coding errors.	Corrective Action Taken and Finding is Partially Corrected	Every invoice is reviewed as well as the code that is on the invoice.
2017-006	45 CFR 75.328 Documentation not maintained for price quotes and vendor selection process.	Corrective Action Taken and Finding is Fully Corrected	The business office and the legal department are working together to ensure procurement is being done on all contracts.

Auditor's Office

Tuscarawas County

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



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

CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) December 31, 2018

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2018-001	A process has been implemented to assure the Commissioner's actions are properly reflected. This process includes a follow up with any office submitting a request to rectify, which requires official action to make sure the process is fulfilled and in compliance. In addition, the Auditor will enter any and all approved budget modifications into the accounting system which will then require official action for any necessary correction.	06/30/2019	Jane Clay, Executive Assistant Larry Lindberg, County Auditor
2018-002	TCJFS no longer contracts with SCJFS so this won't be an issue going forward. However, if TCJFS does contract with another county, we will code the receipt correctly, so we do not get reimbursed twice. What we could also do is just have the county do an interfund transfer instead of sending us a check.	06/30/2019	Adam Wilson, TCJFS Fiscal Officer
2018-003	One of our invoices was accidentally coded to TANF when it should have been coded to Medicaid NET. The invoice is still in the same fiscal year as the allocation, so a coding adjustment can be easily made to correct this. We will just have to be more careful in the future with our invoice coding and double check our work as often as we can.	The coding adjustment was done in July of 2019	Adam Wilson, TCJFS Fiscal Officer

TUSCARAWAS COUNTY, OHIO



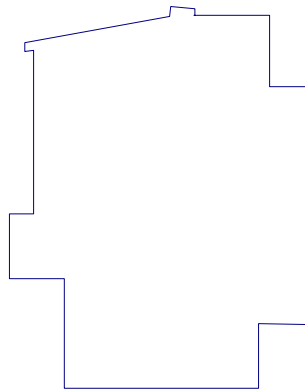
**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018**

(This Page Intentionally Left Blank)

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2018

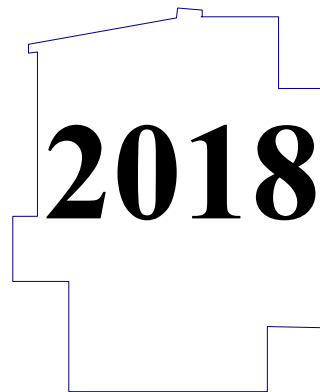


Larry Lindberg
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

(This Page Intentionally Left Blank)

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



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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

S
E
C
T
I
O
N**

(This Page Intentionally Left Blank)

TABLE OF CONTENTS

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 – Fiduciary Funds	30
Statement of Changes in Fiduciary Net Position – Private Purpose Trust Fund	31
Notes to the Basic Financial Statements	33

TABLE OF CONTENTS
(continued)

	<u>Page</u>
Required Supplementary Information:	
Schedule of the County’s Proportionate Share of the Net Pension Liability – Ohio Public Employees Retirement System – Traditional Plan	95
Schedule of the County’s Proportionate Share of the Net Pension Asset – Ohio Public Employees Retirement System – Combined Plan	96
Schedule of the County’s Proportionate Share of the Net OPEB Liability – Ohio Public Employees Retirement System – OPEB Plan.....	97
Schedule of the County’s Proportionate Share of the Net Pension Liability – State Teachers Retirement System of Ohio	98
Schedule of the County’s Proportionate Share of the Net OPEB Asset/Liability – State Teachers Retirement System of Ohio	99
Schedule of the County’s Contributions – Ohio Public Employees Retirement System.....	100
Schedule of the County’s Contributions – State Teachers Retirement System of Ohio	102
Notes to the Required Supplementary Information.....	104
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions	106
Combining Balance Sheet – Nonmajor Governmental Funds	110
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	111
Combining Balance Sheet – Nonmajor Special Revenue Funds	112
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	114
Combining Balance Sheet – Nonmajor Capital Projects Funds	116
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	118
Combining Statements – Internal Service Funds:	
Fund Descriptions	120
Combining Statement of Fund Net Position – Internal Service Funds	121

TABLE OF CONTENTS

(continued)

	<u>Page</u>
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds	122
Combining Statement of Cash Flows – Internal Service Funds	123
Combining Statement – Agency Funds:	
Fund Descriptions	124
Combining Statement of Changes in Assets and Liabilities – Agency Funds	125
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund	131
Board of Developmental Disabilities Fund	138
Public Assistance Fund	139
Motor Vehicle License and Gas Tax Fund	140
Sewer District Fund	141
Water District Fund	142
Nonmajor Funds:	
Child Support Enforcement Agency Fund	143
County Wireless 911 Fund	144
911 Emergency System Sales Tax Fund	145
Real Estate Assessment Fund	146
Children’s Services Fund	147
Dog and Kennel Fund	148
Delinquent Real Estate Collection Fund	149
Aging Fund	150
Smart Ohio Funding Grant Fund	151
Community Development Block Grant Fund	152
Community Economic Development Fund	153
Enterprise Zone Fund	154
Community Corrections Grant Fund	155
Multi-County Drug Task Force Fund	156
Felony Delinquent Care Fund	157
Sheriff Concealed Handgun License Fund	158
Victim Assistance Fund	159
Jail Diversion Fund	160
Sheriff’s Continued Professional Training Fund	161
Indigent Drivers Alcohol Fund	162
Indigent Guardianship Fund	163
Legal Research Fund	164
Enforcement and Education Fund	165
Marriage License Special Fund	166
Mediation Grant Fund	167
County Court Special Projects Fund	168
Juvenile Court Special Projects Fund	169
Common Pleas Special Projects Fund	170
Juvenile Court Title IV-E Fund	171

TABLE OF CONTENTS

(continued)

	<u>Page</u>
Department of Treasury Seizure of Monies Fund	172
Jury Administration Fund.....	173
Help America Vote Act Grant Fund.....	174
County Court Interlock Monitor Fund	175
Juvenile Interlock Alcohol Treatment Fund.....	176
Law Library Resource Fund.....	177
Department of Justice Seizure of Monies Fund	178
Targeted Community Alternative to Prison Fund	179
County 911 Fund.....	180
Jail Operations Fund.....	181
Certificate of Title Fund.....	182
Growth Fund	183
Recorder's Special Fund	184
Southern District Probation Fund.....	185
Joint Public Defender Fund.....	186
General Obligation Bond Retirement Fund.....	187
Permanent Improvement Fund.....	188
Permanent Improvement D. D. S. Fund	189
Capital Projects Fund	190
County Building Improvement Fund	191
Issue II Grants Fund	192
Hazardous Materials Equipment Fund	193
Court Computers Fund.....	194
Canal Fund	195
Norma Johnson Nature Preserve Fund.....	196
Commissioners Parks and Recreation Fund.....	197
Group Life Insurance Fund	198
Workers' Compensation Fund.....	199
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
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 – 2018 and 2009.....	S31
Principal Public Utilities Tangible Personal Property Taxpayers – 2018 and 2009	S32

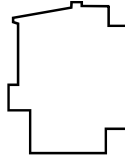
TABLE OF CONTENTS
(continued)

	<u>Page</u>
Taxable Sales by Type – Last Eight Years	S34
Ratio of General Obligation Bonded Debt to Estimated Actual Value and Bonded Debt Per Capita – Last Nine 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, 2018	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 – 2018 and 2009	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

Auditor's Office

Tuscarawas County

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



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

June 27, 2019

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

We are pleased to present the 2018 Comprehensive Annual Financial Report (CAFR) for the County of Tuscarawas. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2018, 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 40,192 housing units which are 70.7 percent owner-occupied. The largest city in Tuscarawas County is New Philadelphia with a total of 17,288 residents. New Philadelphia has 7,644 housing units which are 57.8 percent owner-occupied. The County's second largest city, with 12,826 residents, is Dover, which has 5,721 housing units which are 66.6 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,413. Uhrichsville has 2,445 housing units which are 60.8 percent owner-occupied. In 2018, the average selling price of a home in Tuscarawas County was \$131,533. The County includes 571 square miles and has a 2018 population estimate of 92,176, of which 71,068 are ages 18 or over.

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

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

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

LOCAL ECONOMY

Tuscarawas County continues to be a mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have decreased from \$16,393 in 2017 to \$14,938 in 2018. However, the lodging receipts have drastically increased since 2012 as a result of workers coming to our County during the oil and gas boom. Even though that has subsided, our lodging receipts still remain significantly high in comparison to the 5 year average of \$3,796 between 2007 and 2011. The County imposed a 3 percent hotel/motel tax in 1980.

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

Having been named the number two micropolitan region in the United States for economic development and industrial site development by Site Selection magazine in March of 2016, our County continues to find ways to attract new businesses and to keep those businesses that we have. By combining the administration of the Community Improvement Corporation, Economic Development and Finance Alliance, and other organizations, the Tuscarawas County Economic Development Corporation was established in 2018 to help businesses locate or expand in our County. Recognizing that we were one of a few counties that did not have a single point of contact for economic development, the purpose of the Tuscarawas County Economic Development Corporation is to be the first place business owners turn to when they want to move or expand in our County. The Small Business Development Center at Kent State Tuscarawas has been active as well. It won the 2018 Small Business Development Center Excellence in Innovation Award. It also helped provide access to nearly \$1.4 million in loans.

Gemini Industrial Machine became the first manufacturer to locate in the Tuscarawas County Regional Technology Park. As a result of its new location, 20 employees will be added to its current workforce. ProVia of Sugarcreek broke ground for its new 300,000-square-foot facility in Strasburg. This new multi-million dollar facility will be used to manufacture vinyl windows and serve as its primary distribution center. ProVia estimates approximately 197 jobs to be added over the next five years. Lauren Manufacturing and Lauren Plastics was purchased by Cooper Standard. Being purchased by Cooper Standard will allow Lauren Manufacturing and Lauren Plastics to increase its manufacturing production in New Philadelphia. The Industrial Park in Newcomerstown expanded with a new distribution center for 31 Incorporated, an international tire supplies and repair manufacturing company. This new distribution center is anticipating the creation of up to 15 more jobs for the area. Warther Cutlery moved into its new Dover facility late in 2018. The new 15,000-square-foot facility will allow them to expand, add more employees and allow for more product. Warther Cutlery manufactures about 30,000 of its well-known knives each year.

In 2018, the City of New Philadelphia welcomed a Jersey Mike's Sub located near the new Chipotle Mexican Grill and Starbucks Coffee Shop. Located near the same area, Menards has broken ground and is scheduled to open in 2019. This project will cost \$18.3 million and will employ up to 40 full-time employees and 80 part-time employees. Along with already established restaurants and businesses, this area continues to be attractive for travelers on Interstate I-77 who visit our County on their way to their destination.

Banking institutions have been investing in our community as well. Serving as its headquarters, SSB Community Bank completed its \$2.9 million expansion in the Village of Strasburg. The Dover-Phila Federal Credit Union constructed a new branch location in the northern part of the City of Dover, which opened in 2018. First Federal Community Bank expanded its presence in our County and opened their newest location in Uhrichsville.

One of the County's largest employers officially joined a famous healthcare network. Cleveland Clinic and Union Hospital, located in Dover, announced in April of 2018 that Union Hospital was a full member of the Cleveland Clinic health system. Union Hospital became the 11th regional hospital in the Cleveland Clinic health system. Founded in 1906, Union Hospital is a 100-bed facility and employs over 850 individuals. This partnership will help ensure that current operations and services continue at high levels for the citizens of Tuscarawas County.

Trinity Hospital Twin City announced in December that it will become part of the new Common Spirit Health, which represents a merger between Dignity Health of California and Catholic Health Initiatives of Englewood, Colorado. As a critical access hospital, Trinity Hospital Twin City will be able to share resources and expertise with like hospitals.

Public and non-profit facilities in the County were improved during 2018. Kent State Tuscarawas celebrated its 50th anniversary in 2018. Starting with a couple hundred students, it has now grown to a record of over 2,200 students. As a result of this continued growth, Kent State Tuscarawas began construction on a new entrance to help accommodate the increased traffic. This new entrance will cost up to \$3 million and is expected to be done in 2019. Construction of a new Dover High School kicked off in 2018. The new \$46.2 million three-story high school is slated to open in the fall of 2020. The residents of the City of Dover passed a 4.4 mill levy in 2016, which included a state-mandated 0.5 mill for continuing maintenance, which is allowing Dover High School to rebuild and expand on its current location.

In the northern part of Dover, work has officially begun on the new substation that will house additional firefighters to handle back-to-back emergency calls. Costing approximately \$1.6 million, the facility will have about 5,700 square feet of space. It will also include a field office for the Dover Police Department. The \$5.2 million renovation of the Tuscarawas County's main library building in downtown New Philadelphia began in October 2018. In November 2018, construction began on a new 12-bay aircraft hangar at Harry Clever Field in New Philadelphia in order to meet the need for additional space for private owners who want to have their aircraft based at the municipal airport. This project is being financed by a \$500,000 loan from the State's Infrastructure Bank. A new multi-purpose pavilion was open to fair-goers at the Tuscarawas County Fairgrounds. Finally, the renovation and expansion of the Tuscarawas Center for the Arts was completed in 2018 with \$500,000 funding from the State of Ohio.

The County's green space received attention as well during 2018. The Ohio and Erie Canal Towpath Trail received a grant to continue its development of a trail connection. This project in the Village of Bolivar will create a hiking and walking trail between the Counties of Tuscarawas and Stark. A grant for almost \$400,000 from the Ohio Department of Natural Resources' Clean Ohio Fund is helping to fund this endeavor. The Canal Dover Park project is set to become the largest municipal park in the County. The roughly 50-acre park that stretches more than a mile along the north side of the Tuscarawas River is still in progress. The City of Dover received \$350,000 from the State of Ohio to help connect the trail along the river to Wooster Avenue. This project is scheduled to be completed by the end of 2020 with the goal of eventually linking to the Ohio and Erie Canal Towpath Trail. The City of New Philadelphia continued its steps to develop a riverfront area as well. Now having two access points, canoeists and kayakers will be able to utilize the Tuscarawas River for recreational purposes, and the New Philadelphia Fire Department will have access for rescue purposes. Costing approximately \$629,000, most of the project expenditures were covered by a Clean Ohio Grant. The River Front Launch Park is scheduled to open the summer of 2019. In 2018, plans were under way to enhance Southside Community Park in the City of New Philadelphia. The enhancements include among other things a dog park, butterfly garden, amphitheater, concession stand and restrooms. The estimated cost is \$3.14 million with \$2.37 million already secured from the State of Ohio. Finally, the City of New Philadelphia received a grant from the Rainbow Connection in the amount of \$14,880 in order to construct a handicapped fishing pier at Tuscora Park. Located on the Maloney Drive side of the park pond, it will accommodate wheelchairs and can be accessed from handicapped parking spaces.

New residential construction totaled \$20,683,970 for 2018. Some of the areas that accounted for this growth included the City of New Philadelphia (\$3,894,010), the Village of Sugarcreek (\$2,320,700), the Township of Dover (\$1,696,260), the City of Dover (\$1,228,240), the Village of Strasburg (\$1,131,700), the Township of Sugarcreek (\$1,065,740), the Township of Wayne (\$1,044,580), the Township of Lawrence (\$1,019,660), the Township of Franklin (\$902,640), and the Township of Mill (\$884,520).

In 2018, Tuscarawas County saw the highest annual average sale price in history at \$131,533, surpassing the previous highest average sale price of \$131,085 recorded in 2016, and sales continued to be at high levels. The City of New Philadelphia had 370 property transfers with the average sale price of \$138,481; the City of Dover had 245 residential property transfers with the average sale price of \$137,693, and the Uhrichsville/Dennison area had 200 property transfers with an average sale price of \$63,421. The average sale price was \$103,184 in southern Tuscarawas County and \$144,112 in the northern end of the County. While this region appears to have a greater demand than supply, the gap has shrunk considerably. That, coupled with favorable interest rates, should promote a continued viable market.

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

RELEVANT FINANCIAL POLICIES

The County Commissioners have developed a practice of establishing appropriations based upon anticipated new revenues as certified by the Budget Commission. In 2018, Commissioners dedicated one mill of the three mill permissive transfer tax to fund future County building maintenance and improvements. The Commissioners previously issued \$1.45 million in Recovery Zone Economic Development Bonds to provide needed repairs to the County Justice Center and County Administration Building.

MAJOR INITIATIVES

The County actively continued to replace or improve capital assets in 2018. The Courthouse Dome Project, which included removal and replacement of the copper roofing, is near its final completion, costing approximately \$1.5 million. Lighting improvements were added to the project and were unveiled during the holiday season.

Numerous other projects were completed as well out of the County's capital improvements fund including, but not limited to, the following: upgrades to the Job and Family Services building and the Ohio State University Extension Office, a new phone system for the Southern District Court, upgrades to the County Jail's work stations, enhancements to the Courthouse elevator, a heating conversion project for the County Engineer's Office at the Port Washington building, a new air conditioning unit for the County Health Department, and continued enhancements to the County's cyber security, including equipment for the County Engineer's Office and the Public Defender's Office.

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

The Tuscarawas County Metropolitan Sewer District provides water and sewer services in various rural areas of our County. Work continued on several projects throughout 2018 and included the two following new projects: McKinley Avenue Waterline Project and Mineral City High Street Sewer Upgrade.

The County Engineer oversaw the paving of approximately 30.44 miles of County roads and the chip sealing of approximately 63 miles of County roads. In addition, 3 bridges were improved; 3 safety improvement projects were completed; 71 defective cross culverts were replaced, totaling a length of 3,554 feet; and approximately 194.15 miles of roadway centerline were applied.

LONG-TERM FINANCIAL PLANNING

A voter-approved local sales tax was approved in May of 2017 for a ten year period. The tax generates 1 percent of sales tax revenue for general fund operations. While our County had one of the lower sales tax rates in the State of Ohio at 6.75 percent, this changed in 2018 with the additional sales and use tax of 0.5 percent approved by the voters. However, this additional sales and use tax is temporary, beginning in October 2018 and ending in September 2020. The 1 percent 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 2018, the County received nearly a 0.5 percent increase from the prior year. The County received \$903,325 in 2018, 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, 2017. This was the thirty-second consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

Sincerely,



Larry Lindberg
Auditor
Tuscarawas County



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Tuscarawas County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morill

Executive Director/CEO

Tuscarawas County, Ohio
Elected Officials
December 31, 2018

Board of Commissioners

Chris Abbuhl
Kerry Metzger
Joe Sciarretti

Engineer

Joseph S. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Jeanne Stephen

Recorder

Lori L. Smith

Coroner

Dr. Jeffrey L. Cameron

Sheriff

Orvis Campbell

Court of Common Pleas – General

Edward Emmett O’Farrell
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

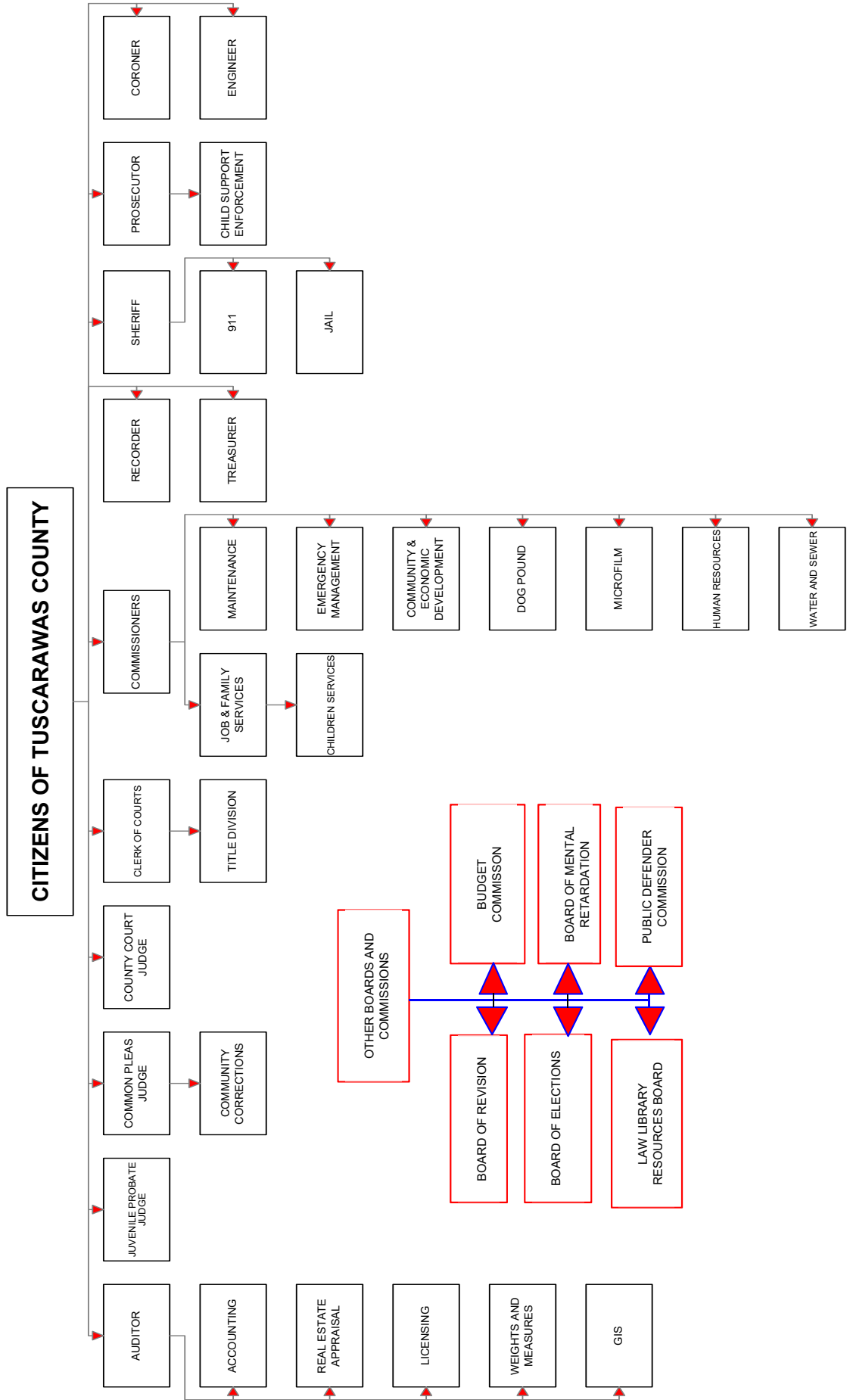
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

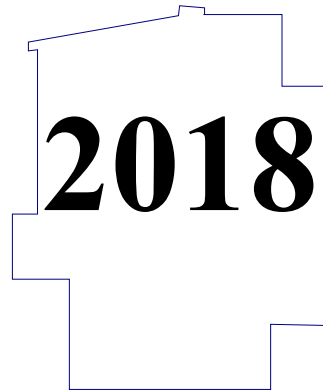
Nanette DeGarmo VonAllman

TUSCARAWAS COUNTY GOVERNMENT



(This Page Intentionally Left Blank)

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



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

**LARRY LINDBERG
Tuscarawas County Auditor**

**F
I
N
A
N
C
I
A
L

S
E
C
T
I
O
N**

(This Page Intentionally Left Blank)

OHIO AUDITOR OF STATE KEITH FABER



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

INDEPENDENT AUDITOR'S REPORT

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio, as of December 31, 2018, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Public Assistance, and Motor Vehicle License and Gas Tax Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, the adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. 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 applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2019, 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

June 27, 2019

(This Page Intentionally Left Blank)

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
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, 2018. 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 2018 are as follows:

- Total governmental activities net position increased slightly from 2017 to 2018. The increase in governmental net position was due primarily to increases in sales taxes, operating grants and contributions, and investment earnings revenues, along with a decrease in total program expenses.
- The increase in sales tax revenues from the prior year is due to the two-year additional sales and use tax of 0.5 percent that is for the purpose of providing revenue to the County for its 911 emergency system. The additional sales and use tax was effective October 1, 2018.
- The significant decrease in total liabilities in 2018 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. Changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.
- At the end of the current year, unassigned fund balance for the general fund was \$11,333,148, which represents 52.12 percent of total general fund expenditures for 2018.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Statement of Net Position and Statement of Activities

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

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

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

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

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

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

Fund Financial Statements

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

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

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

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

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

Fiduciary Funds – The County has two types of fiduciary funds, a private purpose trust fund and agency funds. The private purpose trust fund is used to account for monies held in trust for meeting the extra needs of children in foster care. Agency funds are used to account for resources held for the benefit of parties outside of the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2018 compared to 2017:

Table 1
Net Position

	Governmental Activities		Business-Type Activities*		Total*	
	2018	Restated 2017	2018	Restated 2017	2018	Restated 2017
Assets						
Current and Other Assets	\$66,818,088	\$65,425,249	\$1,554,498	\$1,819,963	\$68,372,586	\$67,245,212
Net Pension Asset	117,706	0	5,063	0	122,769	0
Net OPEB Asset	42,630	0	0	0	42,630	0
Capital Assets, Net	78,751,227	77,372,915	34,688,501	33,525,405	113,439,728	110,898,320
<i>Total Assets</i>	<u>145,729,651</u>	<u>142,798,164</u>	<u>36,248,062</u>	<u>35,345,368</u>	<u>181,977,713</u>	<u>178,143,532</u>
Deferred Outflows of Resources						
Pension	5,967,120	13,626,068	248,462	572,024	6,212,090	14,173,727
OPEB	1,184,357	215,732	50,833	9,285	1,235,190	225,017
<i>Total Deferred Outflows of Resources</i>	<u>\$7,151,477</u>	<u>\$13,841,800</u>	<u>\$299,295</u>	<u>\$581,309</u>	<u>\$7,447,280</u>	<u>\$14,398,744</u>

(continued)

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

Table 1
 Net Position (continued)

	Governmental Activities		Business-Type Activities*		Total*	
	Restated		Restated		Restated	
	2018	2017	2018	2017	2018	2017
Liabilities						
Current and Other Liabilities	\$2,893,836	\$3,489,210	\$515,275	\$583,819	\$3,409,111	\$4,073,029
Long-Term Liabilities:						
Due Within One Year	2,298,921	1,191,119	568,183	565,904	2,867,104	1,757,023
Due in More than One Year:						
Net Pension Liability	24,069,696	35,432,429	1,010,167	1,493,533	25,079,863	36,925,962
Net OPEB Liability	15,789,965	15,116,432	679,139	645,169	16,469,104	15,761,601
Other Amounts	9,012,878	10,138,391	10,615,113	10,453,472	19,627,991	20,591,863
<i>Total Liabilities</i>	<u>54,065,296</u>	<u>65,367,581</u>	<u>13,387,877</u>	<u>13,741,897</u>	<u>67,453,173</u>	<u>79,109,478</u>
Deferred Inflows of Resources						
Property Taxes	10,984,446	10,661,779	0	0	10,984,446	10,661,779
Pension	6,056,665	344,239	257,802	34,754	6,310,975	354,628
OPEB	1,463,095	0	59,721	0	1,522,816	0
<i>Total Deferred Inflows of Resources</i>	<u>18,504,206</u>	<u>11,006,018</u>	<u>317,523</u>	<u>34,754</u>	<u>18,818,237</u>	<u>11,016,407</u>
Net Position						
Net Investment in Capital Assets	69,495,255	67,736,262	23,551,004	22,194,570	93,046,259	89,930,832
Restricted	28,923,908	28,646,822	321,473	296,052	29,245,381	28,942,874
Unrestricted (Deficit)	<u>(18,107,537)</u>	<u>(16,116,719)</u>	<u>(1,030,520)</u>	<u>(340,596)</u>	<u>(19,138,057)</u>	<u>(16,457,315)</u>
<i>Total Net Position</i>	<u>\$80,311,626</u>	<u>\$80,266,365</u>	<u>\$22,841,957</u>	<u>\$22,150,026</u>	<u>\$103,153,583</u>	<u>\$102,416,391</u>

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

The net pension liability is the largest single liability reported by the County at December 31, 2018, and is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27*. For 2018, the County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed subsequently, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension asset, the net OPEB asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability (asset) and the net OPEB liability (asset) to equal the County's proportionate share of each plan's collective:

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

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.

The employee enters the employment exchange with the knowledge that the employer’s promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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.

In accordance with GASB 68 and GASB 75, the County’s statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan’s *change* in net pension liability (asset) and net OPEB liability (asset), respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability, a net OPEB asset, and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$95,167,065 to \$80,266,365 for governmental activities and from \$22,785,910 to \$22,150,026 for business-type activities.

As noted earlier, the County’s net position, when reviewed over time, may serve as a useful indicator of the County’s financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources as of December 31, 2018. 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.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

At December 31, 2018, the portion of the County's net position that is unrestricted and which may be used to meet the County's ongoing obligations to citizens and creditors was a deficit balance. The remaining balance represents resources that are subject to restrictions on how they can be used.

Total governmental activities net position increased slightly from 2017 to 2018. The increase in governmental net position was due primarily to increases in sales taxes, operating grants and contributions, and investment earnings revenues, along with a decrease in total program expenses. Also contributing to the increase in net position for 2018 was prior year transfer of health insurance operations that resulted in a loss of \$816,718, recorded as a special item for 2017.

The significant decrease in total liabilities in 2018 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 benefits, contribution rates, and return on investments affect the balance of the net pension liability.

Total business-type activities net position also increased during 2018 primarily due to an increase in capital contributions for the sewer district.

Table 2 shows the changes in net position for 2018 compared to 2017.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues						
Program Revenues:						
Charges for Services and Sales	\$6,569,617	\$6,507,870	\$3,659,823	\$3,665,673	\$10,229,440	\$10,173,543
Operating Grants and Contributions	22,642,797	20,961,424	0	0	22,642,797	20,961,424
Capital Grants and Contributions	1,666,023	2,721,097	1,173,049	396,671	2,839,072	3,117,768
Total Program Revenues	30,878,437	30,190,391	4,832,872	4,062,344	35,711,309	34,252,735
General Revenues:						
Property Taxes	11,850,006	11,445,293	0	0	11,850,006	11,445,293
Sales Taxes	14,705,073	13,161,904	0	0	14,705,073	13,161,904
Grants and Entitlements	2,612,317	3,000,866	0	0	2,612,317	3,000,866
Gain on Sale of Capital Assets	0	0	0	6,305	0	6,305
Investment Earnings	1,043,432	553,651	0	0	1,043,432	553,651
Other	1,195,549	1,372,529	27,911	284,269	1,223,460	1,656,798
Total General Revenues	31,406,377	29,534,243	27,911	290,574	31,434,288	29,824,817
Total Revenues	62,284,814	59,724,634	4,860,783	4,352,918	67,145,597	64,077,552
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive:						
Primary Government	8,059,637	8,151,730	0	0	8,059,637	8,151,730
External Portion	53,092	36,810	0	0	53,092	36,810
Intergovernmental	62,141	62,617	0	0	62,141	62,617
Judicial	5,789,191	5,829,788	0	0	5,789,191	5,829,788

(continued)

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2018	2017	2018	2017	2018	2017
Program Expenses						
Governmental Activities: (continued)						
Public Safety:						
Primary Government	\$11,722,153	\$10,957,663	\$0	\$0	\$11,722,153	\$10,957,663
Intergovernmental	968,364	1,050,639	0	0	968,364	1,050,639
Public Works:						
Primary Government	7,769,217	11,104,681	0	0	7,769,217	11,104,681
Intergovernmental	312,804	296,283	0	0	312,804	296,283
Health:						
Primary Government	9,146,872	9,070,848	0	0	9,146,872	9,070,848
Intergovernmental	885,213	862,198	0	0	885,213	862,198
Human Services:						
Primary Government	16,706,682	17,157,220	0	0	16,706,682	17,157,220
Intergovernmental	5,000	2,500	0	0	5,000	2,500
Conservation and Recreation	426,491	425,758	0	0	426,491	425,758
Debt Service:						
Interest and Fiscal Charges	332,696	79,198	0	0	332,696	79,198
Sewer	0	0	2,863,567	2,507,246	2,863,567	2,507,246
Water	0	0	1,305,285	1,337,562	1,305,285	1,337,562
Total Expenses	62,239,553	65,087,933	4,168,852	3,844,808	66,408,405	68,932,741
Increase (Decrease) in Net Position						
Before Special Item	45,261	(5,363,299)	691,931	508,110	737,192	(4,855,189)
Special Item	0	(816,718)	0	0	0	(816,718)
Change in Net Position	45,261	(6,180,017)	691,931	508,110	737,192	(5,671,907)
Net Position Beginning of Year - Restated	80,266,365	N/A	22,150,026	N/A	102,416,391	N/A
Net Position End of Year	\$80,311,626	\$80,266,365	\$22,841,957	\$22,150,026	\$103,153,583	\$102,416,391

The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$225,017 computed under GASB 45. GASB 45 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$1,198,256. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

	Governmental Activities	Business-Type Activities	Total
Total 2018 program expenses under GASB 75	\$62,239,553	\$4,168,852	\$66,408,405
OPEB expense under GASB 75	(1,145,258)	(52,998)	(1,198,256)
2018 contractually required contribution	19,885	855	20,740
Adjusted 2018 program expenses	61,114,180	4,116,709	65,230,889
Total 2017 program expenses under GASB 45	65,087,933	3,844,808	68,932,741
Increase (decrease) in program expenses not related to OPEB	<u>(\$3,973,753)</u>	<u>\$271,901</u>	<u>(\$3,701,852)</u>

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

Governmental Activities

Operating grants and contributions were the largest program revenue, and the major recipients of this program revenue were human services, public works, health, general government legislative and executive, and public safety.

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

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

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

The human services – primary government program represents the largest program expense for governmental activities in 2018. Human services – primary government, which includes the department of job and family services, the child support enforcement agency, children services, and senior citizen programs, had a decrease in expenses from 2017 to 2018 due primarily to a decrease in pension expense related to the net pension liability.

The next largest program was public safety – primary government. This program, which includes the operation of the Sheriff's Department, increased slightly from 2017 to 2018, due primarily to increased personal services costs, as well as increased contractual services related to the County wireless 911 system and jail operations.

The next largest program was health – primary government. This program, which includes the board of developmental disabilities and the dog and kennel money, was fairly consistent with the prior year.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, was also fairly consistent with the prior year.

Public works – primary government, which primarily includes road and bridge repair and maintenance, as well as community development programs, decreased from 2017 to 2018, primarily due to fewer road repairs and maintenance.

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

Business-Type Activities

The net position of business-type activities increased during 2018. The increase was due to an increase in capital contributions for the sewer district, despite an increase in expenses primarily related to a judgment payable. Major revenue sources also included charges for services.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

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 had a slight increase in fund balance from the prior year, due to an increase in revenues, primarily increases in property taxes and interest, and a decrease in expenditures, primarily capital outlay. The decrease in capital outlay had a corresponding decrease in other financing sources related to the inception of a capital lease in 2017.

The general fund is the primary operating fund of the County. At the end of 2018, unassigned fund balance was \$11,333,148, while total fund balance was \$16,824,790. 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 52.12 percent of total general fund expenditures, while total fund balance represents 77.37 percent of that same amount. The fund balance of the County's general fund increased during 2018. Expenditures and other financing sources both decreased significantly from the prior year due to the inception of a capital lease in 2017.

The board of developmental disabilities fund had a decrease in fund balance during 2018 due to a decrease in other financing sources and a small increase in expenditures, despite an increase in revenues. The decrease in other financing sources was related to proceeds received from the sale of capital assets during 2017. The total fund balance represents 186.62 percent of total expenditures.

Although the public assistance fund had a fund deficit at the end of 2018, the fund deficit decreased from the prior year, due to an increase in revenues and a decrease in expenditures related to personal services.

The motor vehicle license and gas tax fund had an increase in fund balance for 2018 primarily due to a decrease in expenditures related to road improvements. The total fund balance represents 69.01 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 during 2018 due to an increase in capital contributions. Total net position for the water district fund increased slightly during 2018, despite a decrease in capital contributions, with operating revenues and expenses remaining fairly consistent with the prior year.

Budgetary Highlights

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
Unaudited

As a result of improved investment opportunities locally, the Board of Developmental Disabilities withdrew \$500,000 of matured investment held by the Mid-Eastern Ohio Regional Council (MEORC) to invest locally. These amounts on deposit with a fiscal agent are not included with the budgeted amounts. Thus, bringing these dollars back to invest locally contributed a significant portion of other revenues in the board of developmental disabilities fund for 2018 and was the primary cause for the increase in final budgeted other revenue over original budgeted other revenue.

Capital Assets and Debt Administration

Capital Assets – The County's net investment in capital assets (net of accumulated depreciation) for governmental and 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 events during 2018 included security upgrades, road construction projects, bridge projects, building improvement projects, and water and sewer system improvements.

See Note 10 for additional information on capital assets.

Long-Term Debt – At December 31, 2018, the County had outstanding debt in the form of County building improvement bonds, a courthouse improvement bond anticipation note, and a capital lease for governmental activities and USDA revenue bonds, USDA general obligation bonds, OWDA and OPWC loans, and capital leases for business-type activities. In 2018, the County received additional proceeds from an OWDA loan for a sewer project for the Sandyville-East Sparta Upgrade. The County's overall debt margin was \$45,134,969 at December 31, 2018.

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

Economic Factors

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2018, the Visitors Bureau collected \$481,029. According to Tourism Economics Research Firm, (latest information available, 2017) visitors to Tuscarawas County spent \$410.5 million and were responsible for funding 3,560 jobs, which is approximately 11.4 percent of the County's labor force. Travel and Tourism wages in the County totaled \$71.3 million.

Requests for Information

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

Tuscarawas County, Ohio
Statement of Net Position
December 31, 2018

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities*	Total*	Tuscarawas County Healthcare Consortium
Assets				
Equity in Pooled Cash and Cash Equivalents	\$34,587,424	\$1,386,653	\$35,974,077	\$1,341,264
Cash and Cash Equivalents				
In Segregated Accounts	37,252	114,628	151,880	0
With Fiscal Agents	2,939,403	0	2,939,403	0
Materials and Supplies Inventory	1,437,952	43,014	1,480,966	0
Accrued Interest Receivable	44,162	0	44,162	0
Accounts Receivable	323,946	599,086	923,032	72,433
Internal Balances	635,258	(635,258)	0	0
Intergovernmental Receivable	6,830,734	38,998	6,869,732	0
Prepaid Items	1,594,901	7,377	1,602,278	62,725
Sales Tax Receivable	5,042,474	0	5,042,474	0
Property Taxes Receivable	11,416,582	0	11,416,582	0
Loans Receivable	1,928,000	0	1,928,000	0
Net Pension Asset	117,706	5,063	122,769	0
Net OPEB Asset	42,630	0	42,630	0
Nondepreciable Capital Assets	3,439,846	5,794,917	9,234,763	0
Depreciable Capital Assets, Net	75,311,381	28,893,584	104,204,965	0
<i>Total Assets</i>	<u>145,729,651</u>	<u>36,248,062</u>	<u>181,977,713</u>	<u>1,476,422</u>
Deferred Outflows of Resources				
Pension	5,967,120	248,462	6,212,090	0
OPEB	1,184,357	50,833	1,235,190	0
<i>Total Deferred Outflows of Resources</i>	<u>7,151,477</u>	<u>299,295</u>	<u>7,447,280</u>	<u>0</u>
Liabilities				
Accounts Payable	873,113	95,062	968,175	281
Accrued Wages	511,609	19,710	531,319	0
Contracts Payable	307,163	25,100	332,263	0
Intergovernmental Payable	481,497	56,987	538,484	0
Judgment Payable	0	250,000	250,000	0
Matured Compensated Absences Payable	14,040	0	14,040	0
Accrued Interest Payable	266,297	68,416	334,713	0
Unearned Revenue	440,117	0	440,117	129,208
Claims Payable	0	0	0	1,619,658
Long-Term Liabilities:				
Due Within One Year	2,298,921	568,183	2,867,104	0
Due In More Than One Year:				
Net Pension Liability (See Note 23)	24,069,696	1,010,167	25,079,863	0
Net OPEB Liability (See Note 24)	15,789,965	679,139	16,469,104	0
Other Amounts	9,012,878	10,615,113	19,627,991	0
<i>Total Liabilities</i>	<u>54,065,296</u>	<u>13,387,877</u>	<u>67,453,173</u>	<u>1,749,147</u>
Deferred Inflows of Resources				
Property Taxes	10,984,446	0	10,984,446	0
Pension	6,056,665	257,802	6,310,975	0
OPEB	1,463,095	59,721	1,522,816	0
<i>Total Deferred Inflows of Resources</i>	<u>18,504,206</u>	<u>317,523</u>	<u>18,818,237</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	69,495,255	23,551,004	93,046,259	0
Restricted for:				
Capital Projects	363,240	7,150	370,390	0
Debt Service	0	314,323	314,323	0
Developmental Disabilities Board	15,819,218	0	15,819,218	0
Road and Bridge Repair and Maintenance	6,027,998	0	6,027,998	0
Real Estate Assessment	2,283,107	0	2,283,107	0
911 Emergency System	1,697,409	0	1,697,409	0
Child Support Enforcement	617,794	0	617,794	0
Community Corrections	267,497	0	267,497	0
Court Special Projects	234,563	0	234,563	0
Children's Services	230,295	0	230,295	0
Wireless 911 Operations	226,539	0	226,539	0
Law Library Resources	167,112	0	167,112	0
Delinquent Real Estate Tax Collection	147,116	0	147,116	0
Other Purposes	730,828	0	730,828	0
Unclaimed Monies	111,192	0	111,192	0
Unrestricted (Deficit)	<u>(18,107,537)</u>	<u>(1,030,520)</u>	<u>(19,138,057)</u>	<u>(272,725)</u>
<i>Total Net Position</i>	<u>\$80,311,626</u>	<u>\$22,841,957</u>	<u>\$103,153,583</u>	<u>(\$272,725)</u>

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

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2018

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$8,059,637	\$3,635,682	\$1,311,424	\$50,658
Legislative and Executive - External Portion	53,092	38,841	0	0
Legislative and Executive - Intergovernmental	62,141	0	0	0
Judicial	5,789,191	1,218,490	220,428	0
Public Safety - Primary Government	11,722,153	530,405	1,071,916	49,846
Public Safety - Intergovernmental	968,364	0	0	0
Public Works - Primary Government	7,769,217	375,519	5,913,158	1,535,083
Public Works - Intergovernmental	312,804	0	330,033	0
Health - Primary Government	9,146,872	400,531	2,816,948	0
Health - Intergovernmental	885,213	0	99,856	0
Human Services - Primary Government	16,706,682	368,097	10,879,034	0
Human Services - Intergovernmental	5,000	0	0	0
Conservation and Recreation	426,491	2,052	0	30,436
Interest and Fiscal Charges	332,696	0	0	0
<i>Total Governmental Activities</i>	<u>62,239,553</u>	<u>6,569,617</u>	<u>22,642,797</u>	<u>1,666,023</u>
Business-Type Activities				
Sewer District	2,863,567	2,250,315	0	1,173,049
Water District	1,305,285	1,409,508	0	0
<i>Total Business-Type Activities</i>	<u>4,168,852</u>	<u>3,659,823</u>	<u>0</u>	<u>1,173,049</u>
Total - Primary Government	<u>\$66,408,405</u>	<u>\$10,229,440</u>	<u>\$22,642,797</u>	<u>\$2,839,072</u>
Component Unit				
Tuscarawas County Healthcare Consortium	<u>\$8,577,086</u>	<u>\$7,737,507</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

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Other

Total General Revenues

Change in Net Position

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

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Tuscarawas County Healthcare Consortium
(\$3,061,873)	\$0	(\$3,061,873)	\$0
(14,251)	0	(14,251)	0
(62,141)	0	(62,141)	0
(4,350,273)	0	(4,350,273)	0
(10,069,986)	0	(10,069,986)	0
(968,364)	0	(968,364)	0
54,543	0	54,543	0
17,229	0	17,229	0
(5,929,393)	0	(5,929,393)	0
(785,357)	0	(785,357)	0
(5,459,551)	0	(5,459,551)	0
(5,000)	0	(5,000)	0
(394,003)	0	(394,003)	0
(332,696)	0	(332,696)	0
(31,361,116)	0	(31,361,116)	0
0	559,797	559,797	0
0	104,223	104,223	0
0	664,020	664,020	0
(31,361,116)	664,020	(30,697,096)	0
0	0	0	(839,579)
4,674,821	0	4,674,821	0
4,980,729	0	4,980,729	0
1,413,384	0	1,413,384	0
781,072	0	781,072	0
13,007,664	0	13,007,664	0
1,697,409	0	1,697,409	0
2,612,317	0	2,612,317	0
1,043,432	0	1,043,432	0
1,195,549	27,911	1,223,460	72,419
31,406,377	27,911	31,434,288	72,419
45,261	691,931	737,192	(767,160)
80,266,365	22,150,026	102,416,391	494,435
\$80,311,626	\$22,841,957	\$103,153,583	(\$272,725)

Tuscarawas County, Ohio
Balance Sheet
Governmental Funds
December 31, 2018

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$13,650,193	\$11,900,416	\$86,536	\$2,158,434	\$6,159,346
Cash and Cash Equivalents					
In Segregated Accounts	31,420	5,832	0	0	0
With Fiscal Agents	0	2,939,403	0	0	0
Materials and Supplies Inventory	189,230	13,858	5,825	1,221,019	8,020
Accrued Interest Receivable	44,162	0	0	0	0
Accounts Receivable	109,787	12,589	284	137,922	63,364
Interfund Receivable	1,079,412	5,961	29	200	383,991
Intergovernmental Receivable	2,228,780	427,583	190,168	2,738,852	1,244,013
Prepaid Items	469,185	720,184	949	2,857	119,977
Sales Taxes Receivable	3,390,705	0	0	0	1,651,769
Property Taxes Receivable	3,989,850	5,129,471	0	0	2,297,261
Loans Receivable	409,605	0	0	0	1,518,395
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	111,192	0	0	0	0
Total Assets	\$25,703,521	\$21,155,297	\$283,791	\$6,259,284	\$13,446,136
Liabilities					
Accounts Payable	\$187,190	\$158,727	\$75,529	\$65,934	\$385,733
Accrued Wages	282,533	53,422	95,922	28,142	51,275
Contracts Payable	0	0	191,151	0	116,012
Intergovernmental Payable	221,638	75,394	61,255	18,458	43,536
Matured Compensated Absences Payable	7,463	0	0	0	6,577
Accrued Interest Payable	0	0	0	0	9,100
Unearned Revenue	0	0	307,673	0	132,444
Interfund Payable	4,749	0	44,604	361	777,427
Total Liabilities	703,573	287,543	776,134	112,895	1,522,104
Deferred Inflows of Resources					
Property Taxes	3,846,637	4,918,737	0	0	2,219,072
Unavailable Revenue	4,328,521	576,580	0	2,328,814	2,111,917
Total Deferred Inflows of Resources	8,175,158	5,495,317	0	2,328,814	4,330,989
Fund Balances					
Nonspendable	1,737,257	734,042	6,774	1,223,876	127,997
Restricted	0	14,638,395	0	2,593,699	5,095,364
Committed	1,818,595	0	0	0	1,496
Assigned	1,935,790	0	0	0	3,181,676
Unassigned (Deficit)	11,333,148	0	(499,117)	0	(813,490)
Total Fund Balance (Deficit)	16,824,790	15,372,437	(492,343)	3,817,575	7,593,043
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$25,703,521	\$21,155,297	\$283,791	\$6,259,284	\$13,446,136

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2018*

Total Governmental Funds	Total Governmental Funds Balances	\$43,115,502
\$33,954,925	<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
37,252	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	78,751,227
2,939,403	Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds:	
1,437,952	Delinquent Property Taxes	428,622
44,162	Sales Taxes	3,492,455
323,946	Intergovernmental	5,376,348
1,469,593	Charges for Services	41,939
6,829,396	Other	6,468
1,313,152	Total	9,345,832
5,042,474	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(257,197)
11,416,582	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
1,928,000	General Obligation Bonds	(817,167)
111,192	Bond Anticipation Notes	(456,000)
\$66,848,029	Capital Lease	(7,770,921)
\$873,113	Compensated Absences	(1,977,055)
511,294	Claims	(290,656)
307,163	Total	(11,311,799)
420,281	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:	
14,040	Net Position	452,786
9,100	Internal Balance	(7,773)
440,117	Claims	290,656
827,141	Total	735,669
3,402,249	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:	
10,984,446	Net Pension Asset	117,706
9,345,832	Net OPEB Asset	42,630
20,330,278	Deferred Outflows - Pension	5,967,120
3,829,946	Deferred Outflows - OPEB	1,184,357
22,327,458	Net Pension Liability	(24,069,696)
1,820,091	Net OPEB Liability	(15,789,965)
5,117,466	Deferred Inflows - Pension	(6,056,665)
10,020,541	Deferred Inflows - OPEB	(1,463,095)
43,115,502	Total	(40,067,608)
\$66,848,029	<i>Net Position of Governmental Activities</i>	\$80,311,626

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Revenues					
Property Taxes	\$4,696,781	\$5,030,410	\$0	\$0	\$2,207,414
Sales Taxes	12,940,606	0	0	0	549,150
Intergovernmental	3,530,183	2,723,897	7,349,940	5,380,296	7,027,250
Interest	957,416	46,530	0	39,363	123
Licenses and Permits	7,120	0	0	0	398,685
Fines and Forfeitures	204,467	0	0	50,843	218,559
Rentals	81,931	96,934	0	0	8,227
Charges for Services	3,206,194	1,319	0	277,120	2,041,426
Contributions and Donations	235	0	0	0	51,507
Other	242,768	200,735	44,768	286,432	390,556
<i>Total Revenues</i>	<u>25,867,701</u>	<u>8,099,825</u>	<u>7,394,708</u>	<u>6,034,054</u>	<u>12,892,897</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	6,138,847	0	0	0	1,166,125
Judicial	4,685,156	0	0	0	569,704
Public Safety	8,691,008	0	0	0	1,207,473
Public Works	41,868	0	0	5,531,758	616,100
Health	212,763	8,237,312	0	0	276,485
Human Services	516,063	0	7,091,981	0	8,279,052
Conservation and Recreation	423,848	0	0	0	0
Intergovernmental	1,035,505	0	0	0	1,198,017
Capital Outlay	0	0	0	0	4,009,317
Debt Service:					
Principal Retirement	0	0	0	0	148,260
Interest and Fiscal Charges	0	0	0	0	81,547
<i>Total Expenditures</i>	<u>21,745,058</u>	<u>8,237,312</u>	<u>7,091,981</u>	<u>5,531,758</u>	<u>17,552,080</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,122,643</u>	<u>(137,487)</u>	<u>302,727</u>	<u>502,296</u>	<u>(4,659,183)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	13,055	9,378	0	11,750	0
Transfers In	48,134	0	208,837	13,159	3,441,849
Transfers Out	(3,526,366)	(58,000)	0	0	(127,613)
<i>Total Other Financing Sources (Uses)</i>	<u>(3,465,177)</u>	<u>(48,622)</u>	<u>208,837</u>	<u>24,909</u>	<u>3,314,236</u>
<i>Net Change in Fund Balance</i>	657,466	(186,109)	511,564	527,205	(1,344,947)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>16,167,324</u>	<u>15,558,546</u>	<u>(1,003,907)</u>	<u>3,290,370</u>	<u>8,937,990</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$16,824,790</u>	<u>\$15,372,437</u>	<u>(\$492,343)</u>	<u>\$3,817,575</u>	<u>\$7,593,043</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2018*

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	\$165,179
	<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
\$11,934,605	Governmental funds report capital outlays as expenditures. However, in the statement of	
13,489,756	activities, the cost of those assets is allocated over their estimated useful lives as depreciation	
26,011,566	expense. This is the amount by which capital outlay exceeded depreciation in the current period:	
1,043,432	Capital Asset Additions	7,707,545
405,805	Current Year Depreciation	<u>(6,291,439)</u>
473,869	Total	1,416,106
187,092		
5,526,059	Governmental funds only report the disposal of capital assets to the extent proceeds are	
51,742	received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(37,794)
1,165,259		
60,289,185	Revenues in the statement of activities that do not provide current financial resources	
	are not reported as revenues in the governmental funds:	
	Delinquent Property Taxes	(84,599)
	Sales Taxes	1,215,317
	Intergovernmental	780,325
7,304,972	Fines and Forfeitures	(60)
5,254,860	Charges for Services	(61,989)
9,898,481	Other	<u>(26,710)</u>
6,189,726	Total	1,822,284
8,726,560		
15,887,096	In the statement of activities, interest is accrued on outstanding debt, whereas	
423,848	in the governmental funds, an interest expenditure is reported when due.	(251,149)
2,233,522		
4,009,317	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.	(131,734)
148,260		
81,547	Repayment of bond and note principal is an expenditure in the governmental funds,	
60,158,189	but the repayment reduces long-term liabilities in the statement of net position.	148,260
130,996	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:	
34,183	Change in Net Position	(72,244)
3,711,979	Internal Balances	<u>2,661</u>
(3,711,979)	Total	(69,583)
34,183		
165,179	Contractually required contributions are reported as expenditures in the governmental funds;	
	however, the statement of net position reports these amounts as deferred outflows or a	
	reduction in the net pension liability:	
	Pension	2,973,295
42,950,323	OPEB	<u>19,885</u>
\$43,115,502	Total	2,993,180
	Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB	
	asset or liability are reported as pension/OPEB expense in the statement of activities:	
	Pension	(4,864,230)
	OPEB	<u>(1,145,258)</u>
	Total	<u>(6,009,488)</u>
	<i>Change in Net Position of Governmental Activities</i>	<u>\$45,261</u>

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,525,990	\$4,525,990	\$4,696,325	\$170,335
Sales Taxes	12,850,000	12,850,000	12,881,142	31,142
Intergovernmental	2,779,135	2,718,459	2,832,737	114,278
Interest	640,000	640,000	899,269	259,269
Licenses and Permits	6,300	6,300	7,220	920
Fines and Forfeitures	218,000	218,000	203,554	(14,446)
Rentals	86,250	86,250	77,300	(8,950)
Charges for Services	2,064,684	2,064,684	2,241,970	177,286
Contributions and Donations	3,500	3,500	235	(3,265)
Other	404,204	404,204	432,146	27,942
<i>Total Revenues</i>	23,578,063	23,517,387	24,271,898	754,511
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,589,537	5,637,888	5,083,680	554,208
Judicial	4,422,090	4,481,323	4,288,229	193,094
Public Safety	4,008,826	4,060,170	3,874,547	185,623
Health	215,843	219,948	217,089	2,859
Human Services	1,160,271	1,160,271	648,060	512,211
Conservation and Recreation	477,605	485,105	483,050	2,055
Intergovernmental	1,136,094	1,138,594	1,038,592	100,002
<i>Total Expenditures</i>	17,010,266	17,183,299	15,633,247	1,550,052
<i>Excess of Revenues Over Expenditures</i>	6,567,797	6,334,088	8,638,651	2,304,563
Other Financing Sources (Uses)				
Sale of Capital Assets	2,500	2,500	23,661	21,161
Transfers In	355,000	355,000	355,000	0
Transfers Out	(9,085,232)	(9,208,794)	(9,000,681)	208,113
<i>Total Other Financing Sources (Uses)</i>	(8,727,732)	(8,851,294)	(8,622,020)	229,274
<i>Net Change in Fund Balance</i>	(2,159,935)	(2,517,206)	16,631	2,533,837
<i>Fund Balance Beginning of Year</i>	8,485,285	8,485,285	8,485,285	0
Prior Year Encumbrances Appropriated	921,997	921,997	921,997	0
<i>Fund Balance End of Year</i>	\$7,247,347	\$6,890,076	\$9,423,913	\$2,533,837

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, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$4,816,644	\$5,029,644	\$5,030,410	\$766
Intergovernmental	1,969,950	2,624,297	2,773,140	148,843
Rentals	92,376	92,376	92,376	0
Other	280,552	759,627	698,881	(60,746)
<i>Total Revenues</i>	<u>7,159,522</u>	<u>8,505,944</u>	<u>8,594,807</u>	<u>88,863</u>
Expenditures				
Current:				
Health	9,249,162	9,529,162	8,871,602	657,560
<i>Excess of Revenues Under Expenditures</i>	<u>(2,089,640)</u>	<u>(1,023,218)</u>	<u>(276,795)</u>	<u>746,423</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	4,522	4,522	4,522	0
Transfers Out	(24,160)	(80,749)	(58,000)	22,749
<i>Total Other Financing Sources (Uses)</i>	<u>(19,638)</u>	<u>(76,227)</u>	<u>(53,478)</u>	<u>22,749</u>
<i>Net Change in Fund Balance</i>	(2,109,278)	(1,099,445)	(330,273)	769,172
<i>Fund Balance Beginning of Year</i>	11,239,999	11,239,999	11,239,999	0
Prior Year Encumbrances Appropriated	405,700	405,700	405,700	0
<i>Fund Balance End of Year</i>	<u>\$9,536,421</u>	<u>\$10,546,254</u>	<u>\$11,315,426</u>	<u>\$769,172</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$7,570,752	\$7,570,752	\$6,836,786	(\$733,966)
Other	15,000	15,000	44,011	29,011
<i>Total Revenues</i>	<i>7,585,752</i>	<i>7,585,752</i>	<i>6,880,797</i>	<i>(704,955)</i>
Expenditures				
Current:				
Human Services	7,843,459	7,843,459	7,512,029	331,430
<i>Excess of Revenues Under Expenditures</i>	<i>(257,707)</i>	<i>(257,707)</i>	<i>(631,232)</i>	<i>(373,525)</i>
Other Financing Sources				
Transfers In	201,316	201,316	208,837	7,521
<i>Net Change in Fund Balance</i>	<i>(56,391)</i>	<i>(56,391)</i>	<i>(422,395)</i>	<i>(366,004)</i>
<i>Fund Deficit Beginning of Year</i>	<i>(154,499)</i>	<i>(154,499)</i>	<i>(154,499)</i>	<i>0</i>
Prior Year Encumbrances Appropriated	210,892	210,892	210,892	0
<i>Fund Balance (Deficit) End of Year</i>	<i>\$2</i>	<i>\$2</i>	<i>(\$366,002)</i>	<i>(\$366,004)</i>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle License and Gas Tax Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,183,335	\$5,323,335	\$5,324,771	\$1,436
Interest	10,000	10,000	37,538	27,538
Fines and Forfeitures	50,000	50,000	50,944	944
Charges for Services	110,800	250,800	277,478	26,678
Other	67,841	67,841	153,246	85,405
<i>Total Revenues</i>	5,421,976	5,701,976	5,843,977	142,001
Expenditures				
Current:				
Public Works	6,160,351	8,002,351	6,185,895	1,816,456
<i>Excess of Revenues Under Expenditures</i>	(738,375)	(2,300,375)	(341,918)	1,958,457
Other Financing Sources				
Sale of Capital Assets	50,000	50,000	51,780	1,780
Transfers In	13,159	13,159	13,159	0
<i>Total Other Financing Sources</i>	63,159	63,159	64,939	1,780
<i>Net Change in Fund Balance</i>	(675,216)	(2,237,216)	(276,979)	1,960,237
<i>Fund Balance Beginning of Year</i>	1,511,394	1,511,394	1,511,394	0
Prior Year Encumbrances Appropriated	737,397	737,397	737,397	0
<i>Fund Balance End of Year</i>	\$1,573,575	\$11,575	\$1,971,812	\$1,960,237

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2018

	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	\$674,556	\$712,097	\$1,386,653	\$521,307
Cash and Cash Equivalents in Segregated Accounts	70,257	44,371	114,628	0
Accounts Receivable	367,294	231,792	599,086	0
Interfund Receivable	300	110	410	7,152
Intergovernmental Receivable	38,443	555	38,998	1,338
Materials and Supplies Inventory	23,658	19,356	43,014	0
Prepaid Items	4,490	2,887	7,377	281,749
<i>Total Current Assets</i>	<u>1,178,998</u>	<u>1,011,168</u>	<u>2,190,166</u>	<u>811,546</u>
<i>Noncurrent Assets:</i>				
Net Pension Asset	3,797	1,266	5,063	0
<i>Capital Assets:</i>				
Land and Construction in Progress	3,002,842	2,792,075	5,794,917	0
Depreciable Capital Assets, Net	17,823,094	11,070,490	28,893,584	0
<i>Total Noncurrent Assets</i>	<u>20,829,733</u>	<u>13,863,831</u>	<u>34,693,564</u>	<u>0</u>
<i>Total Assets</i>	<u>22,008,731</u>	<u>14,874,999</u>	<u>36,883,730</u>	<u>811,546</u>
Deferred Outflows of Resources				
Pension	194,731	62,115	256,846	0
OPEB	38,124	12,709	50,833	0
<i>Total Deferred Outflows of Resources</i>	<u>232,855</u>	<u>74,824</u>	<u>307,679</u>	<u>0</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	53,278	41,784	95,062	0
Accrued Wages	12,590	7,120	19,710	315
Contracts Payable	25,100	0	25,100	0
Intergovernmental Payable	50,220	6,767	56,987	61,216
Judgment Payable	250,000	0	250,000	0
Compensated Absences Payable	33,434	9,468	42,902	0
Interfund Payable	52,180	19,029	71,209	6,573
Accrued Interest Payable	25,259	43,157	68,416	0
USDA Revenue Bonds Payable	16,200	72,800	89,000	0
USDA General Obligation Bonds Payable	0	34,300	34,300	0
OPWC Loans Payable	118,477	50,331	168,808	0
OWDA Loans Payable	137,979	60,175	198,154	0
Capital Leases Payable	35,019	0	35,019	0
Claims Payable	0	0	0	42,323
<i>Total Current Liabilities</i>	<u>809,736</u>	<u>344,931</u>	<u>1,154,667</u>	<u>110,427</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	13,410	31,391	44,801	0
Interfund Payable	436,876	135,356	572,232	0
USDA Revenue Bonds Payable	1,107,500	4,530,600	5,638,100	0
USDA General Obligation Bonds Payable	0	231,600	231,600	0
OPWC Loans Payable	1,145,060	574,306	1,719,366	0
OWDA Loans Payable	2,338,216	414,188	2,752,404	0
Capital Leases Payable	228,842	0	228,842	0
Claims Payable	0	0	0	248,333
Net Pension Liability	757,625	252,542	1,010,167	0
Net OPEB Liability	509,354	169,785	679,139	0
<i>Total Long-Term Liabilities</i>	<u>6,536,883</u>	<u>6,339,768</u>	<u>12,876,651</u>	<u>248,333</u>
<i>Total Liabilities</i>	<u>7,346,619</u>	<u>6,684,699</u>	<u>14,031,318</u>	<u>358,760</u>
Deferred Inflows of Resources				
Pension	190,734	75,452	266,186	0
OPEB	44,790	14,931	59,721	0
<i>Total Deferred Inflows of Resources</i>	<u>235,524</u>	<u>90,383</u>	<u>325,907</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	15,673,543	7,877,461	23,551,004	0
<i>Restricted for:</i>				
Capital Projects	0	7,150	7,150	0
Debt Service	97,670	216,653	314,323	0
Unrestricted (Deficit)	(1,111,770)	73,477	(1,038,293)	452,786
<i>Total Net Position</i>	<u>\$14,659,443</u>	<u>\$8,174,741</u>	<u>22,834,184</u>	<u>\$452,786</u>

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

	7,773
Net position of business-type activities	\$22,841,957

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, 2018*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
Operating Revenues				
Charges for Services	\$2,250,315	\$1,409,508	\$3,659,823	\$352,295
Other	24,969	2,942	27,911	57,000
<i>Total Operating Revenues</i>	<u>2,275,284</u>	<u>1,412,450</u>	<u>3,687,734</u>	<u>409,295</u>
Operating Expenses				
Personal Services	946,273	415,203	1,361,476	43,280
Materials and Supplies	45,710	85,909	131,619	0
Contractual Services	945,677	320,808	1,266,485	378,134
Claims	0	0	0	248
Claims - Change in Worker's Compensation Estimate	0	0	0	59,580
Other	250,911	1,007	251,918	297
Depreciation	562,026	282,010	844,036	0
<i>Total Operating Expenses</i>	<u>2,750,597</u>	<u>1,104,937</u>	<u>3,855,534</u>	<u>481,539</u>
<i>Operating Income (Loss)</i>	<u>(475,313)</u>	<u>307,513</u>	<u>(167,800)</u>	<u>(72,244)</u>
Non-Operating Expenses				
Interest and Fiscal Charges	(110,870)	(199,378)	(310,248)	0
Loss on Disposal of Capital Assets	(409)	0	(409)	0
<i>Total Non-Operating Expenses</i>	<u>(111,279)</u>	<u>(199,378)</u>	<u>(310,657)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>(586,592)</u>	<u>108,135</u>	<u>(478,457)</u>	<u>(72,244)</u>
Capital Contributions	1,173,049	0	1,173,049	0
<i>Change in Net Position</i>	<u>586,457</u>	<u>108,135</u>	<u>694,592</u>	<u>(72,244)</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>14,072,986</u>	<u>8,066,606</u>		<u>525,030</u>
<i>Net Position End of Year</i>	<u>\$14,659,443</u>	<u>\$8,174,741</u>		<u>\$452,786</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

(2,661)
\$691,931

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2018

	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	\$2,237,397	\$1,411,983	\$3,649,380	\$0
Cash Received from Transactions with Other Funds	0	0	0	307,230
Cash Received from Transactions for Outside Organizations	0	0	0	38,841
Cash Payments to Employees for Services	(783,400)	(452,263)	(1,235,663)	(43,301)
Cash Payments for Goods and Services	(970,718)	(396,229)	(1,366,947)	(303,935)
Cash Payments for Claims	0	0	0	(23,159)
Cash Payments for Transactions with Other Funds	(4,528)	(2,598)	(7,126)	0
Other Operating Revenues	25,274	2,878	28,152	62,627
Other Operating Expenses	(1,285)	(1,360)	(2,645)	(297)
<i>Net Cash Provided by Operating Activities</i>	<u>502,740</u>	<u>562,411</u>	<u>1,065,151</u>	<u>38,006</u>
Cash Flows from Noncapital Financing Activities				
Interfund Loans	(51,168)	(16,937)	(68,105)	0
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	1,311,336	0	1,311,336	0
Sale of Capital Assets	703	0	703	0
Purchase of Capital Assets	(2,241,032)	(120,952)	(2,361,984)	0
OWDA Loans Issued	687,583	0	687,583	0
Principal Payments - USDA Revenue Bonds	(15,500)	(70,200)	(85,700)	0
Principal Payments - USDA General Obligation Bonds	0	(33,200)	(33,200)	0
Principal Payments - OPWC Loans	(118,476)	(54,931)	(173,407)	0
Principal Payments - OWDA Loans	(141,510)	(59,231)	(200,741)	0
Principal Payments - Capital Lease	(34,133)	0	(34,133)	0
Interest Payments - USDA Revenue Bonds	(48,416)	(175,260)	(223,676)	0
Interest Payments - USDA General Obligation Bonds	0	(10,095)	(10,095)	0
Interest Payments - OWDA Loans	(46,786)	(14,681)	(61,467)	0
Interest Payments - Capital Leases	(16,422)	0	(16,422)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(662,653)</u>	<u>(538,550)</u>	<u>(1,201,203)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(211,081)	6,924	(204,157)	38,006
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>955,894</u>	<u>749,544</u>	<u>1,705,438</u>	<u>483,301</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$744,813</u>	<u>\$756,468</u>	<u>\$1,501,281</u>	<u>\$521,307</u>

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2018

	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)	(\$475,313)	\$307,513	(\$167,800)	(\$72,244)
Adjustments:				
Depreciation	562,026	282,010	844,036	0
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(12,042)	2,966	(9,076)	0
Interfund Receivable	(150)	(110)	(260)	230
Intergovernmental Receivable	(421)	(555)	(976)	4,289
Materials and Supplies Inventory	235	193	428	0
Prepaid Items	(1,176)	427	(749)	76,807
Net Pension Asset	(2,331)	(778)	(3,109)	0
Deferred Outflows - Pension	186,258	45,387	231,645	0
Deferred Outflows - OPEB	24,244	8,080	32,324	0
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	15,848	10,725	26,573	(44)
Accrued Wages	2,725	1,345	4,070	(4)
Intergovernmental Payable	5,447	518	5,965	36,611
Judgment Payable	250,000	0	250,000	0
Compensated Absences Payable	6,493	(2,975)	3,518	0
Interfund Payable	573	(1,475)	(902)	(6,454)
Claims Payable	0	0	0	(1,185)
Net Pension Liability	16,477	5,493	21,970	0
Net OPEB Liability	27,623	9,209	36,832	0
Deferred Inflows - Pension	(91,016)	(101,309)	(192,325)	0
Deferred Inflows - OPEB	(12,760)	(4,253)	(17,013)	0
<i>Net Cash Provided by Operating Activities</i>	<u>\$502,740</u>	<u>\$562,411</u>	<u>\$1,065,151</u>	<u>\$38,006</u>

Noncash Capital Financing Activities:

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

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

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

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

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2018

	Private Purpose Trust	
	James Hindman Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,382,090
Cash and Cash Equivalents in Segregated Accounts	14,872	494,907
Intergovernmental Receivable	0	3,701,544
Property Taxes Receivable	0	94,953,862
<i>Total Assets</i>	14,872	\$108,532,403
Liabilities		
Intergovernmental Payable	0	\$102,144,760
Undistributed Monies	0	6,387,643
<i>Total Liabilities</i>	0	\$108,532,403
Net Position		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$14,872	

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Changes in Fiduciary Net Position
Private Purpose Trust Fund
For the Year Ended December 31, 2018

	James Hindman Trust
Additions	
Interest	\$502
Deductions	
Materials and Supplies	275
<i>Change in Net Position</i>	227
<i>Net Position Beginning of Year</i>	14,645
<i>Net Position End of Year</i>	\$14,872

See accompanying notes to the basic financial statements

(This Page Intentionally Left Blank)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 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 2018, the County paid \$6,072,970 to the Consortium for healthcare premiums. Separately issued financial statements can be obtained from the Tuscarawas County Auditor, Courthouse Annex, 125 East High Avenue, New Philadelphia, Ohio 44663.

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

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

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

Tuscarawas County District Board of Health (the 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. Twenty-nine organizations are members of the Council, and the operations are controlled by a board consisting of representatives of the member organizations.

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 27.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, 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.

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

Fiduciary Funds Fiduciary fund reporting uses the economic resources measurement focus and focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations,

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are a private purpose trust fund and agency funds. The County's private purpose trust fund is established to account for monies held in trust for meeting the extra needs of children in foster care. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees distributed to the State and other local governments, and to account for funds of the County's District Board of Health, Soil and Water District, County Regional Planning Commission, Alcohol, Drug Addiction and Mental Health Services Board and the Tuscarawas County Family and Children First Council.

Measurement Focus

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

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

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

The private purpose trust funds are reported using a flow of economic resources measurement focus.

Basis of Accounting

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, intergovernmental grants, 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Cash, Cash Equivalents, and Investments

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

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

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

During 2018, investments were limited to federal home loan bank notes, federal home loan mortgage corporation notes, federal national mortgage association notes, negotiable certificates of deposit, U.S. Treasury note, and STAR Ohio. Investments other than STAR Ohio are reported at fair value.

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

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$25 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2018 amounted to \$957,416, which includes \$663,359 assigned from other County funds.

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

Restricted Assets

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

Inventory

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, 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	7-65 years

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

Interfund Balances

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Compensated Absences

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

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

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

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

Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Capital leases, bonds, and long-term notes are recognized as a liability in the fund financial statements when due. Net pension/OPEB liabilities should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

Fund Balance

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2019 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 revenue derived from the sale of dog licenses, various law enforcement operations, community improvement, court services, victim assistance, indigent guardianship, property taxes restricted for senior citizens programs, and community mental health.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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, other than agency funds, are legally required to be budgeted and appropriated. Budgetary information for the Community Mental Health Fund and James Hindman Trust are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not maintain budgetary financial records. The major documents prepared are the alternative tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The alternative tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate. The appropriation resolution is the County Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners. The legal level of control has been established by the County Commissioner's at the object level within each department.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

Estimates

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

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

For fiscal year 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 85, *Omnibus 2017*, Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and related guidance from (GASB) Implementation Guide No. 2017-3, *Accounting and Financial Reporting for Postemployment Benefits other Than Pensions (and Certain Issues Related to OPEB Plan Reporting)*.

For 2018, the County also implemented the Governmental Accounting Standards Board's (GASB) *Implementation Guide No. 2017-1*. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits (OPEB)). These changes were incorporated in the County's fiscal year 2018 financial statements; however, there was no effect on beginning net position/fund balance.

GASB 89 establishes accounting requirements for interest cost incurred before the end of a construction period. These changes were incorporated in the County's 2018 financial statements; however, there was no effect on beginning net position.

GASB 75 established standards for measuring and recognizing Postemployment benefit liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2017:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Governmental Activities	Business-Type Activities			
Net Position December 31, 2017	\$95,167,065	\$22,785,910			
Adjustments:					
Net OPEB Liability	(15,116,432)	(645,169)			
Deferred Outflow - Payments Subsequent to Measurement Date	215,732	9,285			
Restated Net Position December 31, 2017	\$80,266,365	\$22,150,026			
	Sewer District	Water District	Total Enterprise		
Net Position December 31, 2017	\$14,549,899	\$8,225,577	\$22,775,476		
Adjustments:					
Net OPEB Liability	(483,877)	(161,292)	(645,169)		
Deferred Outflow - Payments Subsequent to Measurement Date	6,964	2,321	9,285		
Restated Net Position December 31, 2017	\$14,072,986	\$8,066,606	22,139,592		
		Internal Activity	10,434		
		Restated Net Position December 31, 2017	\$22,150,026		

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

Note 4 – Accountability and Compliance

Accountability

At December 31, 2018, the public assistance and children’s services special revenue funds and the county building improvement capital projects fund had individual fund deficits in the amounts of \$492,343, \$186,460, and \$627,030, respectively. The deficits in the special revenue funds are due to adjustments for accrued liabilities. The general fund is liable for the deficits in these funds and provides transfers when cash is required, rather than when accruals occur. The deficit in the county building improvement capital projects fund is due to the interfund payable related to manuscript bonds issued for the repair and renovation of the County courthouse dome.

Compliance

Contrary to Ohio Revised Code Section 5705.40, modifications to the supplemental appropriations were not always formally approved by the Board of Commissioners.

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

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

Net Change in Fund Balance				
General and Major Special Revenue Funds				
	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
GAAP Basis	\$657,466	(\$186,109)	\$511,564	\$527,205
Revenue Accruals	636,821	449,425	(512,401)	(188,651)
Beginning Unreported Cash	357,935	63,286	43,704	56,125
Ending Unreported Cash	(832,556)	(22,585)	(45,214)	(17,521)
Beginning Fair Value Adjustment for Investments	(72,461)	0	0	0
Ending Fair Value Adjustment for Investments	28,280	0	0	0
Expenditure Accruals	135,751	(71,885)	(12,724)	(485,036)
Perspective Differences:				
County 911 Fund	(102,929)	0	0	0
Jail Operations Fund	69,785	0	0	0
Certificate of Title Fund	(106,114)	0	0	0
Growth Fund	(34,500)	0	0	0
Recorder's Special Fund	(24,014)	0	0	0
Southern District Probation Fund	(6,781)	0	0	0
Joint Public Defender Fund	(6,490)	0	0	0
Encumbrances	(683,562)	(562,405)	(407,324)	(169,101)
Budget Basis	<u>\$16,631</u>	<u>(\$330,273)</u>	<u>(\$422,395)</u>	<u>(\$276,979)</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 6 – Deposits and Investments

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

- b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.

- 10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided that the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;

- 11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and

- 12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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

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

Cash on Hand

At December 31, 2018, the County had \$131,215 in undeposited cash on hand, which is included as part of "Equity in Pooled Cash and Cash Equivalents."

Cash with Fiscal Agent

At December 31, 2018, the County had \$2,939,403 in monies held by MEORC as fiscal agent. These funds are held outside of the County Treasury and are not included in "deposits" as follows.

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, the carrying amount of the County's deposits was \$4,525,067, and the bank balance was \$6,590,737. At December 31, 2018, \$223,455 of the County's total bank balance was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Two of the County's financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

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

Investments

Investments are reported at fair value. As of December 31, 2018, the County had the following investments:

Measurement/Investment	Measurement Amounts and Maturity in Years			
	Less than 1	1-3	3-5	Total
Net Asset Value Per Share				
STAR Ohio	\$30,749,550	\$0	\$0	\$30,749,550
Fair Value - Level 2 Inputs				
Federal Home Loan Bank Notes	998,050	0	2,001,120	2,999,170
Federal Home Loan Mortgage Corporation Notes	2,987,420	0	0	2,987,420
Federal National Mortgage Association Notes	1,988,280	990,770	0	2,979,050
Negotiable Certificates of Deposit	499,167	1,490,461	0	1,989,628
U.S. Treasury Note	997,990	0	0	997,990
Total Fair Value - Level 2 Inputs	7,470,907	2,481,231	2,001,120	11,953,258
Total	\$38,220,457	\$2,481,231	\$2,001,120	\$42,702,808

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, 2018. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (level 2 inputs).

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Credit Risk The federal home loan bank notes, federal home loan mortgage corporation notes, and the federal national mortgage association notes carry a rating of AA+ by Standard and Poor's and AAA by Moody's. The U.S. Treasury note carries a rating of AAA by Moody's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. STAR Ohio carries a rating of AAAm by Standard and Poor's. The County has no policy further restricting credit risk beyond the statutory guidelines which limit investment choices.

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation at December 31, 2018:

Federal Home Loan Bank Notes	7.02 %
Federal Home Loan Mortgage Corporation Notes	7.00
Federal National Mortgage Association Notes	6.98
Negotiable Certificates of Deposit	4.66
U.S. Treasury Note	2.34

Note 7 – Receivables

Receivables at December 31, 2018, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, rental payments, and other), loans and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables, except property taxes and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

Governmental Funds:	
Motor Vehicle Distribution	\$1,529,525
Gasoline and Excise Taxes	1,173,238
Elections Equipment Grant	824,087
Children's Services Grants and Subsidies	629,615
Homestead and Rollback	588,137
Casino Monies	561,590
Child Support Enforcement Agency Grants and Subsidies	454,866
Local Government	436,509
Public Assistance Grants and Subsidies	190,168
Developmental Disabilities Grants and Subsidies	156,918
Assigned Counsel Reimbursements	103,924
Community Development Grants and Subsidies	61,370
Engineer Charges and Reimbursements	36,089
Elections Expense	26,983
Law Enforcement Grants and Subsidies	22,163
Policing Charges for Services	9,713
Miscellaneous	9,314
Victim Assistance Grants and Subsidies	7,687
Wireless 911 Reimbursement	7,500
<i>Total Governmental Funds</i>	<u><u>\$6,829,396</u></u>
Proprietary Funds:	
Sewer District	\$38,443
Water District	555
Internal Service	1,338
<i>Total Proprietary Funds</i>	<u><u>\$40,336</u></u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The monies loaned to the Tuscarawas County Agricultural Society (TCAS) for the purchase of a parking lot (\$24,250 from the capital projects fund), all of which is due within one year; monies loaned to the Newcomerstown Community Improvement Corporation (\$1,494,145 from the capital projects fund and \$284,605 from the general fund), all of which is due within one year; and additional monies loaned to the Community Improvement Corporation of Tuscarawas County (\$125,000 from the general fund), all of which is due in more than one year, are all classified as loans receivable on the County financial statements and are also considered collectible in full.

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

Note 8 – Property Taxes

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2018 for real and public utility property taxes represents collections of 2017 taxes.

2018 real property taxes were levied after October 1, 2018, on the assessed value as of January 1, 2018, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2018 real property taxes are collected in and intended to finance 2019.

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. 2018 public utility property taxes which became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2018, was \$8.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2018 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,416,908,430
Commercial/Industrial/Public Utility	337,074,390
Tangible Personal Property:	
Public Utility	<u>162,342,600</u>
Total Assessed Value	<u><u>\$1,916,325,420</u></u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2018, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2018 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 2018, the County’s property taxes were reduced by \$75,812 under various tax abatement agreements entered into by the following subdivisions:

Overlapping Government	Amount of 2018 Taxes Abated
<i>Enterprise Zone Tax Exemptions:</i>	
Goshen Township	\$32,845
City of Dover	15,866
Village of Sugarcreek	8,047
Village of Gnadenhutten	5,650
Lawrence Township	5,445
Village of Newcomerstown	2,180
Franklin Township	1,951
Village of Strasburg	1,848
Warwick Township	1,387
Village of Midvale	593

Note 9 – Permissive Sales and Use Tax

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

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2018. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unavailable revenue.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 10 – Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2018, was as follows:

	Balance 12/31/2017	Additions	Deletions	Balance 12/31/2018
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,227,771	\$57,583	\$0	\$1,285,354
Construction in Progress	259,969	1,894,523	0	2,154,492
Total Capital Assets, not being depreciated	1,487,740	1,952,106	0	3,439,846
Capital Assets, being depreciated:				
Buildings and Improvements	38,364,949	393,197	0	38,758,146
Machinery and Equipment	14,680,702	613,253	(68,658)	15,225,297
Vehicles	5,306,368	455,142	(463,084)	5,298,426
Infrastructure	121,706,424	4,293,847	0	126,000,271
Total Capital Assets, being depreciated	180,058,443	5,755,439	(531,742)	185,282,140
Less Accumulated Depreciation:				
Buildings and Improvements	(18,123,939)	(826,975)	0	(18,950,914)
Machinery and Equipment	(3,136,265)	(1,371,681)	68,658	(4,439,288)
Vehicles	(3,772,027)	(471,455)	425,290	(3,818,192)
Infrastructure	(79,141,037)	(3,621,328)	0	(82,762,365)
Total Accumulated Depreciation	(104,173,268)	(6,291,439) *	493,948	(109,970,759)
Total Capital Assets being depreciated, Net	75,885,175	(536,000)	(37,794)	75,311,381
Governmental Activities Capital Assets, Net	\$77,372,915	\$1,416,106	(\$37,794)	\$78,751,227

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General Government:	
Legislative and Executive	\$525,194
Judicial	41,399
Public Safety	1,386,118
Public Works	4,072,565
Health	203,391
Human Services	60,129
Conservation and Recreation	2,643
Total	\$6,291,439

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Capital asset activity for business-type activities for the year ended December 31, 2018, was as follows:

	Balance 12/31/2017	Additions	Deletions	Balance 12/31/2018
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$239,341	\$6,801	\$0	\$246,142
Construction in Progress	3,676,821	1,871,954	0	5,548,775
Total Capital Assets, not being depreciated	3,916,162	1,878,755	0	5,794,917
Capital Assets, being depreciated:				
Buildings	6,975,537	0	0	6,975,537
Machinery and Equipment	3,965,107	119,868	(18,209)	4,066,766
Vehicles	857,293	0	0	857,293
Sewer/Water Lines	34,665,957	9,621	0	34,675,578
Total Capital Assets, being depreciated	46,463,894	129,489	(18,209)	46,575,174
Less Accumulated Depreciation:				
Buildings	(3,667,678)	(138,688)	0	(3,806,366)
Machinery and Equipment	(1,563,272)	(126,262)	17,097	(1,672,437)
Vehicles	(594,309)	(45,621)	0	(639,930)
Sewer/Water Lines	(11,029,392)	(533,465)	0	(11,562,857)
Total Accumulated Depreciation	(16,854,651)	(844,036)	17,097	(17,681,590)
Total Capital Assets being depreciated, Net	29,609,243	(714,547)	(1,112)	28,893,584
Business-Type Activities Capital Assets, Net	\$33,525,405	\$1,164,208	(\$1,112)	\$34,688,501

Note 11 – Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2006, the County joined Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property; \$2,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability, Public Official's Liability, and Ohio Stop Gap, all of which are subject to a \$50,000 self-insured retention by the County, except Automobile Liability and Automobile Physical Damage, which are at \$10,000 and \$5,000, respectively. PERC's excess insurance carriers are Lexington Insurance Company for Property, Underwriter's at Lloyd's of London for Primary Liability, and Genesis Insurance Company for Excess Liability.

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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-nine 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 \$834.79 and \$1,765.51 for the family plan and between \$451.23 and \$569.99 for the single plan per employee per month. Premiums are paid by the fund that pays the salary for the employee. Depending on level of coverage selected, employees on the family plan are required to contribute between \$36.22 and \$240.75 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$18.99 and \$77.73 per month toward their healthcare insurance.

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

For 2018, 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 MetLife’s VSP program from January 1, 2018, through August 31, 2018, and through CBA Benefit Services’ VSP program from September 1, 2018, through December 31, 2018. The Board of Developmental Disabilities also provided, at no cost to the employees, term life insurance and accidental death and dismemberment insurance through the Dearborn National Life Insurance Company in the amount of \$20,000 for all full-time employees, at a cost to the County of \$4.40 per month, \$13,000 for employees 65 to 69 years of age, and \$10,000 for employees 70 years of age and older. The County pays monthly premiums for health, dental, and vision insurance provided to Board of Developmental Disabilities employees as follows:

	<u>Health Insurance</u>	<u>Dental Insurance</u>	<u>Vision Insurance</u>
For the period 1/1/2018 - 8/31/2018:			
Single (Employee Only)	\$625.77	\$31.38	\$8.77
Family	1,683.34	34.38	8.77
For the period 9/1/2018 - 12/31/2018:			
Single (Employee Only)	653.95	33.10	10.37
Family	1,759.08	36.10	10.37

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 \$61,013. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims of \$290,656 have been accrued as a liability at December 31, 2018, 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, 2018, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. The portion of claims and contractual services expense that is associated with the County's agency funds is presented as an external portion expense on the statement of activities. Changes in the fund's intergovernmental and claims liability amounts for 2017 and 2018 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2017	\$392,504	\$839	\$26,201	(\$52,142)	\$315,000
2018	315,000	248	23,159	59,580	351,669

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

Note 12 – Long-Term Obligations

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

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

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

	Balance 12/31/17	Increase	Decrease	Balance 12/31/18	Amounts Due In One Year
Governmental Activities:					
Net Pension Liability:					
OPERS	\$34,724,664	\$0	(\$11,238,286)	\$23,486,378	\$0
STRS	707,765	0	(124,447)	583,318	0
Total Net Pension Liability	<u>35,432,429</u>	<u>0</u>	<u>(11,362,733)</u>	<u>24,069,696</u>	<u>0</u>
Net OPEB Liability:					
OPERS	15,000,186	789,779	0	15,789,965	0
STRS	116,246	0	(116,246)	0	0
Total Net OPEB Liability	<u>15,116,432</u>	<u>789,779</u>	<u>(116,246)</u>	<u>15,789,965</u>	<u>0</u>
County Building Improvement General Obligation Bonds	911,427	0	(94,260)	817,167	99,302
Courthouse Improvement Bond Anticipation Note	510,000	0	(54,000)	456,000	57,000
Capital Lease	7,770,921	0	0	7,770,921	980,448
Compensated Absences	1,845,321	1,138,500	(1,006,766)	1,977,055	1,119,848
Claims	291,841	59,828	(61,013)	290,656	42,323
<i>Total Governmental Activities</i>	<u>\$61,878,371</u>	<u>\$1,988,107</u>	<u>(\$12,695,018)</u>	<u>\$51,171,460</u>	<u>\$2,298,921</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

	Balance 12/31/17	Increase	Decrease	Balance 12/31/18	Amounts Due In One Year
Business-Type Activities:					
<i>USDA Revenue Bonds:</i>					
Sewer - Stone Creek Sanitary Sewer Improvements	\$1,139,200	\$0	(\$15,500)	\$1,123,700	\$16,200
Water - Water Systems Improvements	4,673,600	0	(70,200)	4,603,400	72,800
Total USDA Revenue Bonds	5,812,800	0	(85,700)	5,727,100	89,000
<i>USDA General Obligation Bonds:</i>					
Water - Water Meter Project	299,100	0	(33,200)	265,900	34,300
<i>OPWC Loans:</i>					
Sewer - 1999 Wilkshire Hills Upgrading	30,966	0	(12,386)	18,580	12,387
Sewer - 2002 Wilkshire Hills Sewer System	37,323	0	(7,464)	29,859	7,464
Sewer - 2005 Sandyville Pump Station	20,625	0	(2,750)	17,875	2,750
Sewer - 2005 Mineral City Broadway Street	62,848	0	(7,856)	54,992	7,856
Sewer - 2006 Power Generator Phase II	83,307	0	(8,331)	74,976	8,331
Sewer - 2007 Midvale Barnhill	86,327	0	(8,633)	77,694	8,633
Sewer - 2009 Stone Creek Wastewater System	350,000	0	(25,000)	325,000	25,000
Sewer - 2011 Wastewater Treatment Plant	254,112	0	(17,525)	236,587	17,525
Sewer - 2013 Sandyville Pump Station #2	332,585	0	(20,786)	311,799	20,786
Sewer - 2013 Dover Township Sewer Extension Phase I	123,920	0	(7,745)	116,175	7,745
Total Sewer	1,382,013	0	(118,476)	1,263,537	118,477
Water - 1998 Sandy Township Transmission Line	13,798	0	(9,199)	4,599	4,599
Water - 2006 Emergency Power Generator Phase I	55,469	0	(6,526)	48,943	6,526
Water - 2007 Wainwright Water System Improvements	79,301	0	(7,552)	71,749	7,552
Water - 2013 Dundee Water System Improvements	320,000	0	(20,000)	300,000	20,000
Water - 2014 Wilkshire Water Storage Repairs	73,100	0	(4,200)	68,900	4,200
Water - 2016 Kerns Drive Waterline Replacement	137,900	0	(7,454)	130,446	7,454
Total Water	679,568	0	(54,931)	624,637	50,331
Total OPWC Loans	2,061,581	0	(173,407)	1,888,174	168,808
<i>OWDA Loans:</i>					
Sewer - 2009 Mineral City Sewer Improvements	1,507,660	0	(122,618)	1,385,042	126,636
Sewer - 2014 Wilkshire Aerator Replacement	61,925	0	(3,205)	58,720	3,301
Sewer - 2014 Wilkshire Upgrade Planning	23,729	0	(15,687)	8,042	8,042
Sewer - 2015 Sandyville-East Sparta Upgrade	336,808	687,583	0	1,024,391	0
Total Sewer	1,930,122	687,583	(141,510)	2,476,195	137,979
Water - 1999 Mineral City	236,304	0	(41,090)	195,214	41,911
Water - 2013 Dundee WTP	72,540	0	(3,641)	68,899	3,764
Water - 2013 Sandyville Water Transmission	224,750	0	(14,500)	210,250	14,500
Total Water	533,594	0	(59,231)	474,363	60,175
Total OWDA Loans	2,463,716	687,583	(200,741)	2,950,558	198,154
<i>Net Pension Liability - OPERS:</i>					
Sewer	1,120,150	0	(362,525)	757,625	0
Water	373,383	0	(120,841)	252,542	0
Net Pension Liability - OPERS	1,493,533	0	(483,366)	1,010,167	0
<i>Net OPEB Liability - OPERS:</i>					
Sewer	483,877	25,477	0	509,354	0
Water	161,292	8,493	0	169,785	0
Net OPEB Liability - OPERS	645,169	33,970	0	679,139	0
Capital Leases	297,994	0	(34,133)	263,861	35,019
Compensated Absences	84,185	42,241	(38,723)	87,703	42,902
Total Business-Type Activities	\$13,158,078	\$763,794	(\$1,049,270)	\$12,872,602	\$568,183

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

In 2005, the County issued a twenty year bond anticipation note for \$1,000,000, at 4.64 percent to fund the improvements being made to the Southern District Court in Uhrichsville. Payments are made out of the bond retirement fund and began in 2006 and continue until maturity in 2025.

The capital lease reported in governmental activities will be paid from the 911 emergency system sales tax fund.

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

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

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

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

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

The County has pledged future sewer revenues, net of operating expenses, to repay USDA revenue bonds, OPWC and OWDA loans and capital leases in the Tuscarawas County sewer district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2051. Annual principal and interest payments on these loans are expected to require about 485.79 percent of net revenues and about 18.5 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$6,430,182. Principal and interest for the current year were \$421,243 and total revenues were \$2,275,284.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 63.5 percent of net revenues and about 26.5 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$9,283,050. Principal and interest for the current year were \$374,303 and total revenues were \$1,412,450.

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

A line of credit has been established with the Ohio Water Development Authority in the amount of \$1,110,075 for a sewer project for the Sandyville-East Sparta Upgrade. Since the loan payment schedule has not been finalized, the repayment schedule is not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County will pay based on estimates. The balance of the loan at December 31, 2018, is \$1,024,391.

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

	Governmental Activities				
	County Building		Courthouse Improvement		
	General Obligation Bond		Bond Anticipation Note		
	Principal	Interest	Principal	Interest	
2019	\$99,302	\$41,853	\$57,000	\$22,784	
2020	104,614	36,540	59,000	19,940	
2021	110,210	30,944	62,000	16,996	
2022	116,107	25,048	65,000	13,902	
2023	122,318	18,837	68,000	10,659	
2024-2025	264,616	17,691	145,000	10,988	
Totals	\$817,167	\$170,913	\$456,000	\$95,269	

	Business-Type Activities						
	USDA		USDA				
	Revenue Bonds		General Obligation Bonds		OPWC Loans	OWDA Loans	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2019	\$89,000	\$220,384	\$34,300	\$8,974	\$168,808	\$198,154	\$55,689
2020	92,500	216,966	35,500	7,817	158,016	195,325	50,164
2021	96,000	213,413	36,600	6,618	151,823	200,695	44,627
2022	99,700	209,725	37,900	5,383	151,823	206,233	38,933
2023	103,500	205,895	39,200	4,104	144,358	189,043	33,072
2024-2028	580,500	966,658	82,400	4,195	651,539	825,506	83,469
2029-2033	700,900	846,171	0	0	437,271	111,211	9,290
2034-2038	846,500	700,599	0	0	24,536	0	0
2039-2043	1,022,400	524,705	0	0	0	0	0
2044-2048	1,235,000	312,144	0	0	0	0	0
2049-2051	861,100	67,183	0	0	0	0	0
Totals	\$5,727,100	\$4,483,843	\$265,900	\$37,091	\$1,888,174	\$1,926,167	\$315,244

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 \$45,134,969 at December 31, 2018.

Conduit Debt In 2014, the County issued variable rate health care facilities refunding and improvement revenue bonds for Union Hospital. The proceeds were used for financing and refinancing the acquisition, construction, renovations, installation and equipping of certain improvements to hospital facilities, including the advance refunding of the 2009 revenue bonds. The lease agreement requires the hospital to lease the project from the County and to make payments on or before each rental payment date as it comes due. The bonds are secured by a pledge or gross receipts of the obligated group and a mortgage lien on certain facilities of the hospital. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. The bonds were fully repaid during 2018.

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

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

Note 13 – Capital Leases

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

The assets acquired through capital leases are as follows:

	Governmental	Business-Type Activities		
	Activities	Sewer Lines	Camera Van	Total
Asset:				
Equipment	\$7,770,921	\$0	\$0	\$0
Sewer Lines	0	355,000	0	355,000
Vehicle	0	0	119,500	119,500
Less: Accumulated depreciation	(809,471)	(184,600)	(23,029)	(207,629)
Total	\$6,961,450	\$170,400	\$96,471	\$266,871

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

	Governmental Activities	Business-Type Activities
2019	\$1,492,906	\$49,810
2020	1,492,906	51,065
2021	1,492,906	51,198
2022	1,492,906	24,370
2023	1,492,907	24,440
2024-2028	1,492,907	123,003
2029	0	24,427
Total Minimum Lease Payment	8,957,438	348,313
Less: Amount Representing Interest	(1,186,517)	(84,452)
Present Value of Minimum Lease Payments	\$7,770,921	\$263,861

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

The County is a party to a legal proceeding and counterclaim related to providing sanitary sewer services. The parties have entered into a settlement agreement which involves the transfer of County property, facilities, and a monetary amount of \$250,000. It is anticipated that the transfer of property, assets and the monetary payment will be completed on or before September 30, 2019, pursuant to the settlement agreement. The settlement agreement was accepted by the Federal court, which dismissed the case without prejudice subject to court enforcement of the settlement agreement should the need arise. It is anticipated with the transfer of the property, facilities and monetary payment that the matter will be conclusively resolved. As of December 31, 2018, the County has accrued \$250,000 as a judgment payable on the financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 16 – Internal Activity

Interfund Transfers

Interfund transfers for the year ended December 31, 2018, consisted of the following:

Transfer to	Transfer From			Total
	General	Board of Developmental Disabilities	Other Governmental Funds	
General	\$0	\$0	\$48,134	\$48,134
Public Assistance	208,837	0	0	208,837
Motor Vehicle License and Gas Tax	13,159	0	0	13,159
Other Governmental Funds	3,304,370	58,000	79,479	3,441,849
Total	\$3,526,366	\$58,000	\$127,613	\$3,711,979

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 \$208,837 to the public assistance fund to be used for a mandated share of funding. The general fund transferred \$2,000,000 to the children’s services fund for foster care services. The board of developmental disabilities fund transferred \$58,000 to the permanent improvement D. D. S. fund to provide for capital improvements. The capital projects fund transferred \$79,479 to the general obligation bond retirement fund to provide for debt service.

Interfund Balances

Interfund balances for the year ended December 31, 2018, 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	\$29	\$50	\$0
Public Assistance	42,500	0	0	0	0
Motor Vehicle License and Gas Tax	0	0	0	0	0
Other Governmental Funds	773,594	0	0	150	3,366
Proprietary Funds:					
Sewer District	259,670	0	0	0	229,386
Water District	3,648	0	0	0	150,737
Internal Service Funds	0	5,961	0	0	502
Total	\$1,079,412	\$5,961	\$29	\$200	\$383,991

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Interfund Payable	Interfund Receivable (continued)			Total
	Sewer District	Water District Fund	Internal Service Funds	
Governmental Funds:				
General	\$0	\$0	\$4,670	\$4,749
Public Assistance	300	0	1,804	44,604
Motor Vehicle License and Gas Tax	0	0	361	361
Other Governmental Funds	0	0	317	777,427
Proprietary Funds:				
Sewer District	0	0	0	489,056
Water District	0	0	0	154,385
Internal Service Funds	0	110	0	6,573
Total	\$300	\$110	\$7,152	\$1,477,155

Interfund balances at December 31, 2018, represent charges for services or reimbursable expenditures 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 are expected to be paid within one year except for \$240,000 of the interfund balance of \$255,000 between the general fund and the sewer district fund for the repayment of a settlement fronted by the general fund, and \$332,232 of the interfund balance of \$380,123 between the capital projects fund and the sewer district and water district funds for the repayment of new building and vehicle costs which were fronted by the County, and \$727,650 of the manuscript bonds described in the subsequent paragraph. These interfund balances will be repaid through annual payments of \$15,000 over a twenty year period for the settlement, monthly payments of \$3,076 over a thirty year period for building costs, and monthly payments of \$1,220 over a five year period for vehicle costs. The repayments began in 2016 for the settlement, in 1998 for building costs, and in 2015 for vehicle costs.

The manuscript bonds are courthouse improvement bonds approved for an amount not to exceed \$1,400,000. The bonds were issued at 3.61 percent and are 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 in 2018 was \$750,000. Since the total amount of bonds to be issued had not been finalized by year end, a schedule of principal and interest requirements has not been included. Of the \$750,000 bonds outstanding at year end, \$22,350 is due in one year.

Internal Balances – Change in Proportionate Share

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Eliminations made in the business-type activities column include a deferred outflow of resources for the sewer enterprise fund and a deferred inflow of resources for the water enterprise fund in the amount of \$8,384.

Eliminations made in the total column of the entity wide statement of net position include deferred outflows of resources for the governmental activities and deferred inflows of resources for the business-type activities (related to the water enterprise fund) in the amount of \$3,492.

Note 17 – Significant Commitments

Contractual Commitments

As of December 31, 2018, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund:	
Office Contracts	\$125,463
Program Services	37,610
Building and Equipment Maintenance and Repairs	46,140
Computer and Technology Projects	63,083
Utilities	27,728
Special Revenue Funds:	
Board of Developmental Disabilities:	
Program Services	176,666
Utilities	15,589
Building and Equipment Maintenance and Repairs	11,990
Office Contracts	6,162
Public Assistance:	
Utilities	8,603
Motor Vehicle License and Gas Tax:	
Road and Bridge Construction	28,473
Utilities	4,007
Program Services	6,000
Office Contracts	4,948
Building and Equipment Maintenance and Repairs	44,565
Child Support Enforcement Agency:	
Utilities	2,546
County Wireless 911:	
Utilities	1,863
Real Estate Assessment:	
Computer and Technology Projects	65,668
Program Services	4,500
Office Contracts	8,289
Children's Services:	
Program Services	53,838

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Dog and Kennel:	
Program Services	\$1,468
Building and Equipment Maintenance and Repairs	659
Utilities	874
Delinquent Real Estate Collection:	
Office Contracts	713
Community Development Block Grant:	
FY 2017 CDBG Allocation	52
Community Economic Development:	
Utilities	214
Multi-County Drug Task Force:	
Office Contracts	420
Felony Delinquent Care:	
Utilities	636
Sheriff Concealed Handgun License:	
Program Services	8,166
Indigent Drivers Alcohol:	
Program Services	9,750
Indigent Guardianship:	
Program Services	2,155
County Court Special Projects:	
Program Services	22,983
Office Contracts	1,890
Utilities	706
Building and Equipment Maintenance and Repairs	338
Law Library Resource:	
Program Services	1,028
Targeted Community Alternative to Prison:	
Office Contracts	11,200
Capital Projects Funds:	
Capital Projects:	
Building Improvements	112,630
Building and Equipment Maintenance and Repairs	1,412
County Building Improvement:	
Building Improvements	109,139
Hazardous Materials Equipment:	
Program Services	359
Court Computers:	
Computer and Technology Projects	6,629
Office Contracts	214
Utilities	1,563
Norma Johnson Nature Preserve:	
Utilities	219
Commissioners Parks and Recreation:	
Program Services	250

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Funds/Projects	Contract Amount Outstanding
Enterprise Funds:	
Sewer District:	
Engineering Services and Project Construction	\$136,514
Utilities	13,805
Program Services	17,414
Office Contracts	591
Building and Equipment Maintenance and Repairs	4,721
Water District:	
Utilities	11,747
Program Services	17,630
Engineering Services and Project Construction	47,210
Building and Equipment Maintenance and Repairs	3,478
Internal Service Fund:	
Workers' Compensation:	
Program Services	581

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

Encumbrances

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

Governmental Funds:	
General	\$683,562
Board of Developmental Disabilities	562,405
Public Assistance	407,324
Motor Vehicle License and Gas Tax	169,101
Other Governmental Funds	<u>1,945,506</u>
Total Governmental	<u>\$3,767,898</u>
Proprietary Funds:	
Sewer District	\$239,651
Water District	136,626
Internal Service Funds	<u>600</u>
Total Proprietary	<u>\$376,877</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 18 – Fund Balances

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

Fund Balances	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
Nonspendable:						
Inventory	\$189,230	\$13,858	\$5,825	\$1,221,019	\$8,020	\$1,437,952
Prepays	469,185	720,184	949	2,857	119,977	1,313,152
Interfund Loan	967,650	0	0	0	0	967,650
Unclaimed Monies	111,192	0	0	0	0	111,192
Total Nonspendable	1,737,257	734,042	6,774	1,223,876	127,997	3,829,946
Restricted for:						
Capital Projects	0	0	0	0	277,667	277,667
Developmental Disability Services	0	14,638,395	0	0	0	14,638,395
Road and Bridge Repair and Maintenance	0	0	0	2,593,699	0	2,593,699
Real Estate Assessment	0	0	0	0	2,325,147	2,325,147
911 Emergency System	0	0	0	0	549,150	549,150
Child Support Enforcement	0	0	0	0	386,894	386,894
Wireless 911	0	0	0	0	141,078	141,078
Court Special Projects	0	0	0	0	239,695	239,695
Law Library Resources	0	0	0	0	166,983	166,983
Community Corrections	0	0	0	0	292,671	292,671
Delinquent Real Estate Collection	0	0	0	0	176,562	176,562
Other Purposes:						
Dog and Kennel	0	0	0	0	141,514	141,514
Enforcement Services	0	0	0	0	134,838	134,838
Community Improvement	0	0	0	0	74,570	74,570
Court Services	0	0	0	0	54,748	54,748
Victim Assistance	0	0	0	0	37,559	37,559
Indigent Guardianship	0	0	0	0	14,842	14,842
Other Purposes	0	0	0	0	81,446	81,446
Total Restricted	0	14,638,395	0	2,593,699	5,095,364	22,327,458
Committed to:						
Jury Administration	0	0	0	0	1,496	1,496
Internal Service	26,135	0	0	0	0	26,135
Economic Development and Growth	1,792,460	0	0	0	0	1,792,460
Total Committed	1,818,595	0	0	0	1,496	1,820,091
Assigned to:						
Purchases on Order:						
Health and Wellness	257,518	0	0	0	0	257,518
County Administration	255,289	0	0	0	0	255,289
Public Safety	137,801	0	0	0	0	137,801
Court Services	34,088	0	0	0	0	34,088
Conservation and Recreation	5,000	0	0	0	0	5,000
2019 Operations	1,136,842	0	0	0	0	1,136,842
Court Services	109,252	0	0	0	0	109,252
Debt Service	0	0	0	0	1	1
Capital Improvements	0	0	0	0	3,181,675	3,181,675
Total Assigned	1,935,790	0	0	0	3,181,676	5,117,466
Unassigned (Deficit)	11,333,148	0	(499,117)	0	(813,490)	10,020,541
Total Fund Balances (Deficit)	\$16,824,790	\$15,372,437	(\$492,343)	\$3,817,575	\$7,593,043	\$43,115,502

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Stabilization Arrangement In addition to the previous fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditures. The budget stabilization reserve is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonably protect an entity from long-term economic factors. The balance in the reserve at December 31, 2018, is \$1,204,583.

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 2018, 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 2018, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

Note 20 – Jointly Governed Organizations

Tuscarawas County Family and Children First Council (Council)

The Council provides services to multi-need youths in Tuscarawas County. There are twenty-nine 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 2018, the County contributed \$23,000 to the Council.

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

The District provides solid waste disposal, recycling opportunities, and other waste management services and is controlled by a Board of Directors consisting of nine members; three County Commissioners of each of the three member counties. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. In 2018, 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 2018, the County contributed \$950,364 to the Center and paid \$51,613 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 2018, the County made no contributions to the Corporation.

Tuscarawas County Economic Development Corporation, Incorporated (TCEDC)

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018, the County made no contributions to TCEDC.

The Area Office on Aging (Council)

The Area Office on Aging is a regional council of governments that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors composed of one representative appointed by each participating County. The Board has total control over budgeting, personnel and all other financial matters. The Council receives Title III monies to be used for programs within member Counties. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The Council has no outstanding debt. In 2018, no monies were received from the County.

Tuscarawas County Tax Incentive Review Council (TCTIRC)

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 56 members, consisting of 3 members appointed by the County Commissioners, 22 members appointed by municipal corporations, 12 members appointed by township trustees, 2 members from the County Auditor's Office, 16 members appointed by boards of education located within the County, and 1 member representing the Economic Development and Finance Alliance. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the council can make written recommendations to the legislative authority that approved the agreement. There is no cost associated with being a member of this Council. The Board exercises total control over the operations of the TCTIRC including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2018.

Stark Regional Community Corrections Center (SRCCC)

SRCCC provides an alternative to prison incarceration for felony offenders. The SRCCC is the last step on the continuum of increasing punishment before prison incarceration. The SRCCC is a minimum security operation housing approximately 159 offenders. A Facility Governing Board oversees the SRCCC's operations. Common Pleas judges from Holmes, Stark, Tuscarawas and Wayne counties comprise a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and advises the Facility Governing Board regarding facility matters. The Facility Governing Board approves the hiring of a Director and works with the Director to oversee the program. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the Ohio Department of Rehabilitation and Correction. 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 2018.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

governed by a seventeen 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 2018, OMEGA received \$8,558 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, Suite B, Cambridge, Ohio 43725.

Mid-Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Board made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and State grants. MEORC does not have any outstanding debt. The Board exercises total control over the operations of MEORC including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County contributed \$185,952 to this organization in 2018. In addition, the County reports cash with fiscal agent in the amount of \$2,939,403 for monies held by the organization. Information can be obtained from 1 Avalon Road, Mount Vernon, Ohio 43050.

Note 21 – Related Organizations

Tuscarawas County University Branch District (District)

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

Tuscarawas County Public Library (Library)

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

Economic Development and Finance Alliance (Alliance)

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018, the County made payments in the amount of \$329,927 to PERC. Financial information may be obtained from Arthur J. Gallagher Risk Management Services, Incorporated, 2 Summit Park Drive, Suite 235, Independence, Ohio 44131.

Note 23 – 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013, or 5 years after January 7, 2013	20 years of service credit prior to January 7, 2013, or eligible to retire 10 years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
<p>Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit</p> <p>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</p> <p>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</p>	<p>Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit</p> <p>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</p> <p>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</p>	<p>Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit</p> <p>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</p> <p>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</p>
Law Enforcement	Law Enforcement	Law Enforcement
<p>Age and Service Requirements: Age 52 with 15 years of service credit</p> <p>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</p>	<p>Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit</p> <p>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</p>	<p>Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit</p> <p>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</p>

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

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

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

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the members' contributions plus or minus the investment gains or losses resulting from the members' investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the purchase of a monthly defined benefit

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

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

	State and Local	Law Enforcement
2018 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 2018 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 also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- *** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

For 2018, the County's contractually required contribution was \$3,004,193 for the traditional plan, \$54,262 for the combined plan, and \$51,850 for the member-directed plan. Of these amounts, \$312,697 is reported as an intergovernmental payable for the traditional plan, \$5,557 for the combined plan, and \$5,305 for the member-directed plan.

Plan Description – State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS website at www.strsoh.org.

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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. Members are eligible to retire at age 60 with 5 years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be 5 years of service credit and age 65, or 35 years of service credit and at least age 60.

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. Investment allocation decisions are determined by the member. 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 goes to the DC Plan and the remaining 2 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2018 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2018, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$40,961 for 2018. Of this amount, \$986 is reported as an intergovernmental payable.

Pension Liabilities, Net Pension 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, 2017, and the net pension liability for STRS was measured as of June 30, 2018. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.15614769%	0.09018381%	0.00265292%	
Prior Measurement Date	<u>0.15949322%</u>	<u>0.00000000%</u>	<u>0.00297941%</u>	
Change in Proportionate Share	<u>-0.00334553%</u>	<u>0.09018381%</u>	<u>-0.00032649%</u>	
Proportionate Share of the:				
Net Pension Liability	\$24,496,545	\$0	\$583,318	\$25,079,863
Net Pension Asset	0	122,769	0	122,769
Pension Expense	5,076,465	(81,095)	53,162	5,048,532

2018 pension expense for the member-directed defined contribution plan was \$51,850.

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$25,018	\$0	\$13,465	\$38,483
Changes of assumptions	2,927,501	10,729	103,375	3,041,605
Changes in proportion and differences between County contributions and proportionate share of contributions	3,320	3,541	44,931	51,792
County contributions subsequent to the measurement date	<u>3,004,193</u>	<u>54,262</u>	<u>21,755</u>	<u>3,080,210</u>
Total Deferred Outflows of Resources	<u>\$5,960,032</u>	<u>\$68,532</u>	<u>\$183,526</u>	<u>\$6,212,090</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$482,748	\$36,574	\$3,809	\$523,131
Net difference between projected and actual earnings on pension plan investments	5,259,086	19,370	35,372	5,313,828
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>369,285</u>	<u>0</u>	<u>104,731</u>	<u>474,016</u>
Total Deferred Inflows of Resources	<u>\$6,111,119</u>	<u>\$55,944</u>	<u>\$143,912</u>	<u>\$6,310,975</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

\$3,080,210 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 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
2019	\$2,000,850	(\$5,731)	\$47,157	\$2,042,276
2020	(679,276)	(6,262)	17,991	(667,547)
2021	(2,315,822)	(10,600)	(27,341)	(2,353,763)
2022	(2,161,032)	(10,143)	(19,948)	(2,191,123)
2023	0	(3,341)	0	(3,341)
Thereafter	0	(5,597)	0	(5,597)
Total	<u>(\$3,155,280)</u>	<u>(\$41,674)</u>	<u>\$17,859</u>	<u>(\$3,179,095)</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.

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, 2017, 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, 2017, are presented as follows:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.5 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. 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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

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

During 2017, 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 16.82 percent for 2017.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table that follows displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.20 %
Domestic Equities	19.00	6.37
Real Estate	10.00	5.26
Private Equity	10.00	8.97
International Equities	20.00	7.88
Other investments	18.00	5.26
Total	100.00 %	5.66 %

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$43,499,623	\$24,496,545	\$8,653,705
OPERS Combined Plan	(66,736)	(122,769)	(161,429)

Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net pension liability (asset) is not known.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, 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

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 July 1, 2018, 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:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and 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, 2018. 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, 2018. 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, 2018.

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

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$851,858	\$583,318	\$356,034

Note 24 – Defined Benefit OPEB Plans

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

Ohio Public Employees Retirement System (OPERS)

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' financial report referenced later for additional information.

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

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

Funding Policy – The Ohio Revised Code provides the statutory authority requiring 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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, State and local employers contributed at a rate of 14.0 percent of earnable salary, and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the traditional pension plan and combined plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018, decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2018 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 \$20,740 for 2018. Of this amount, \$2,122 is reported as an intergovernmental payable.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians’ fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. 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. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2018, STRS did not allocate any employer contributions to post-employment health care.

OPEB Liabilities, Net OPEB 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, 2016, rolled forward to the measurement date of December 31, 2017, 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, 2018, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.1516595%	0.00265292%	
Prior Measurement Date	<u>0.1548993%</u>	<u>0.00297941%</u>	
Change in Proportionate Share	<u>-0.0032398%</u>	<u>-0.00032649%</u>	
Proportionate Share of the:			
Net OPEB Liability	\$16,469,104	\$0	\$16,469,104
Net OPEB Asset	0	42,630	42,630
OPEB Expense	1,285,035	(86,779)	1,198,256

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

At December 31, 2018, 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	\$12,829	\$2,495	\$15,324
Changes of assumptions	1,199,126	0	1,199,126
County contributions subsequent to the measurement date	20,740	0	20,740
Total Deferred Outflows of Resources	\$1,232,695	\$2,495	\$1,235,190
Deferred Inflows of Resources			
Changes of assumptions	\$0	\$58,086	\$58,086
Net difference between projected and actual earnings on OPEB plan investments	1,226,839	4,870	1,231,709
Changes in proportion and differences between County contributions and proportionate share of contributions	221,385	11,636	233,021
Total Deferred Inflows of Resources	\$1,448,224	\$74,592	\$1,522,816

\$20,740 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 2019. 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:			
2019	\$166,885	(\$12,764)	\$154,121
2020	166,885	(12,764)	154,121
2021	(263,327)	(12,764)	(276,091)
2022	(306,712)	(11,658)	(318,370)
2023	0	(11,271)	(11,271)
Thereafter	0	(10,876)	(10,876)
Total	(\$236,269)	(\$72,097)	(\$308,366)

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, 2018

Projections of benefits for financial reporting purposes are based on the substantive plan 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, 2016, rolled forward to the measurement date of December 31, 2017. 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	3.85 percent
Prior measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

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

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

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the traditional pension plan, combined plan and member-directed plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS'

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The following table displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other Investments	17.00	5.39
Total	100.00 %	4.98 %

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. 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 6.50 percent and a municipal bond rate of 3.31 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 3.85 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 (2.85 percent) or one percentage point higher (4.85 percent) than the current rate:

	1% Decrease (2.85%)	Current Discount Rate (3.85%)	1% Increase (4.85%)
County's proportionate share of the net OPEB liability	\$21,879,916	\$16,469,104	\$12,091,812

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018 is 7.50 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 3.25 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$15,757,422	\$16,469,104	\$17,204,254

Changes between Measurement Date and Report Date

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change will be effective for the 2018 valuation. The exact amount of the impact to the County's net OPEB liability is not known.

Actuarial Assumptions – STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2018, 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	6 percent initial, 4 percent ultimate
Medicare	5 percent initial, 4 percent ultimate
Prescription Drugs:	
Pre-Medicare	8 percent initial, 4 percent ultimate
Medicare	-5.23 percent initial, 4 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011, through June 30, 2016.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Since the prior measurement date, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB *Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB)*. Valuation year per capita health care costs were updated.

Also since the prior measurement date, 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.

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, 2018. The blended discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. 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. 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, 2018. The blended discount rate of 4.13 percent, which represents the long-term expected rate of return of 7.45 percent for the funded benefit payments and the Bond Buyer 20-year municipal bond rate of 3.58 percent for the unfunded benefit payments, was used to measure the total OPEB liability as of June 30, 2017.

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, 2018, 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 County's proportionate share of 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.

	<u>1% Decrease</u> <u>(6.45%)</u>	<u>Current</u> <u>Discount Rate</u> <u>(7.45%)</u>	<u>1% Increase</u> <u>(8.45%)</u>
County's proportionate share of the net OPEB asset	\$36,538	\$42,630	\$47,750
	<u>1% Decrease</u>	<u>Current</u> <u>Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB asset	\$47,461	\$42,630	\$37,723

Note 25 – Related Party Transactions

During 2018, 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 \$6,072,970 to the Consortium during 2018, which represents 77.6 percent of the Consortium's cash receipts.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

Note 26 – Subsequent Event

On June 13, 2019, the County paid off the remainder of the courthouse improvement bond anticipation note, which was originally scheduled to mature in 2025. The total payment for the early retirement of the debt was \$502,414 from the general fund and included \$456,000 principal and \$46,414 for accrued interest and termination charges. The early repayment will save the County \$37,463 in debt service costs.

Note 27 – Tuscarawas County Healthcare Consortium

Description of the Entity

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

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

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

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

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

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

Fiscal Agent The Fiscal Agent is responsible for administering the financial transactions of the Consortium. For 2018, Tuscarawas County served as Fiscal Agent for the Consortium. The Fiscal Agent carries out the responsibilities of the Operating Fund, enters into contracts on behalf of the Consortium as authorized by the Board of Directors and carries out such other responsibilities as approved by the Board of Directors and agreed to by the Fiscal Agent. The Tuscarawas County Auditor serves as the Treasurer of the Consortium. The Fiscal Agent is reimbursed for such costs incurred by it in carrying out its responsibilities as may be approved by the Board of Directors.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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.

Summary of Significant Accounting Policies

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

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

Prepaid Items Payments made to vendors for services that will benefit periods beyond December 31, 2018, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

Unearned Revenue Unearned revenues represent contributions paid in advance of the coverage date by members at December 31, 2018. 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, 2018.

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

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

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

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

Cash and Cash Equivalents

Consortium's Fiscal Agent maintains the Consortium financial activity under a specific fund designated for Consortium activity. The Fiscal Agent is responsible for administering the financial transactions of the Consortium. For 2018, Tuscarawas County served as Fiscal Agent for the Consortium.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 29 member subdivisions. The risk of loss for loss transfers from the member subdivisions to the Consortium upon payment of the monthly premium.

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

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

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

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

The claims liability of \$1,619,658 reported at December 31, 2018, is based on an estimate provided by the third party administrator and the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the Consortium's claims liability for 2017 and 2018 are as follows:

	<u>Balance</u> <u>Beginning of Year</u>	<u>Current</u> <u>Year Claims</u>	<u>Claims</u> <u>Payments</u>	<u>Balance</u> <u>End of Year</u>
2017	\$1,158,706	\$7,191,553	\$6,868,497	\$1,481,762
2018	1,481,762	7,760,297	7,622,401	1,619,658

Litigation

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

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 Five Years (1) **

	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.15614769%	0.15949322%	0.15992196%	0.15938120%	0.15938120%
County's Proportionate Share of the Net Pension Liability	\$24,496,545	\$36,218,197	\$27,700,498	\$19,223,155	\$18,788,967
County's Covered Payroll	\$20,120,146	\$20,015,462	\$19,722,084	\$19,073,128	\$19,040,370
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	121.75%	180.95%	140.45%	100.79%	98.68%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.66%	77.25%	81.08%	86.45%	86.36%

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

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

See accompanying notes to the required supplementary information.

Tuscarawas County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Asset
Ohio Public Employees Retirement System - Combined Plan
2018 (1) *

	2018
County's Proportion of the Net Pension Asset	0.09018381%
County's Proportionate Share of the Net Pension Asset	\$122,769
County's Covered Payroll	\$369,346
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-33.24%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	137.28%

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

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

See accompanying notes to the required supplementary information.

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

	2018	2017
County's Proportion of the Net OPEB Liability	0.15165950%	0.15489930%
County's Proportionate Share of the Net OPEB Liability	\$16,469,104	\$15,645,355
County's Covered Payroll	\$20,992,542	\$20,845,637
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	78.45%	75.05%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	54.14%	54.04%

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

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

See accompanying notes to the required supplementary information.

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

	2018	2017	2016	2015	2014	2013
County's Proportion of the Net Pension Liability	0.00265292%	0.00297941%	0.00329174%	0.00300505%	0.00278168%	0.00278168%
County's Proportionate Share of the Net Pension Liability	\$583,318	\$707,765	\$1,101,846	\$830,507	\$676,600	\$805,962
County's Covered Payroll	\$301,593	\$327,550	\$346,357	\$313,529	\$306,077	\$371,620
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	193.41%	216.08%	318.12%	264.89%	221.06%	216.88%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	77.30%	75.30%	66.80%	72.10%	74.70%	69.30%

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

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

See accompanying notes to the required supplementary information.

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

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

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

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

See accompanying notes to the required supplementary information.

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

	2018	2017	2016
Net Pension Liability - Traditional Plan			
Contractually Required Contribution	\$3,004,193	\$2,684,159	\$2,466,302
Contributions in Relation to the Contractually Required Contribution	<u>(3,004,193)</u>	<u>(2,684,159)</u>	<u>(2,466,302)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$20,924,244	\$20,120,146	\$20,015,462
Pension Contributions as a Percentage of Covered Payroll	<u>14.36%</u>	<u>13.34%</u>	<u>12.32%</u>
Net Pension Asset - Combined Plan			
Contractually Required Contribution	\$54,262	\$48,015	\$45,366
Contributions in Relation to the Contractually Required Contribution	<u>(54,262)</u>	<u>(48,015)</u>	<u>(45,366)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$387,586	\$369,346	\$378,050
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>
Net OPEB Liability - OPEB Plan (2)			
Contractually Required Contribution	\$20,740	\$225,017	\$425,955
Contributions in Relation to the Contractually Required Contribution	<u>(20,740)</u>	<u>(225,017)</u>	<u>(425,955)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$21,830,330	\$20,992,542	\$20,845,637
OPEB Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<u>1.07%</u>	<u>2.04%</u>

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

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

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

See accompanying notes to the required supplementary information.

<u>2015</u>	<u>2014</u>	<u>2013</u>
\$2,428,716	\$2,347,756	\$2,531,232
<u>(2,428,716)</u>	<u>(2,347,756)</u>	<u>(2,531,232)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$19,722,084	\$19,073,128	\$19,040,370
<u>12.31%</u>	<u>12.31%</u>	<u>13.29%</u>
\$45,609	\$40,152	\$36,430
<u>(45,609)</u>	<u>(40,152)</u>	<u>(36,430)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$380,075	\$334,600	\$280,231
<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Net Pension Liability				
Contractually Required Contribution	\$40,961	\$44,912	\$45,199	\$47,905
Contributions in Relation to the Contractually Required Contribution	<u>(40,961)</u>	<u>(44,912)</u>	<u>(45,199)</u>	<u>(47,905)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$292,579	\$320,800	\$322,850	\$342,179
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.

2014	2013	2012	2011	2010	2009
\$40,748	\$45,527	\$47,161	\$51,852	\$50,470	\$49,906
<u>(40,748)</u>	<u>(45,527)</u>	<u>(47,161)</u>	<u>(51,852)</u>	<u>(50,470)</u>	<u>(49,906)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$300,871	\$350,208	\$362,777	\$398,862	\$388,231	\$383,892
<u>13.54%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>
\$1,374	\$3,502	\$3,628	\$3,989	\$3,882	\$3,839
<u>(1,374)</u>	<u>(3,502)</u>	<u>(3,628)</u>	<u>(3,989)</u>	<u>(3,882)</u>	<u>(3,839)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>0.46%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions – OPERS Pension

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

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

Amounts reported 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.

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2018

Changes in Assumptions – STRS Pension

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

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

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

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

Changes in Assumptions – OPERS OPEB

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

Changes in Assumptions – STRS OPEB

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

Changes in Benefit Terms – STRS OPEB

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

**Combining and Individual Fund Statements
and Schedules**

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds

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

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

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

911 Emergency System Sales Tax Fund – To account for and report a County-wide property tax levy 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 2018; therefore, budgetary information is not provided.

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

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

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

Community Development Block Grant Fund
Community Economic Development Fund
Enterprise Zone Fund

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

Nonmajor Debt Service Fund

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

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

Nonmajor Capital Projects Funds

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

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Capital Projects Funds (continued)

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

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

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,379,561	\$1	\$1,779,784	\$6,159,346
Materials and Supplies Inventory	8,020	0	0	8,020
Accounts Receivable	53,851	0	9,513	63,364
Interfund Receivable	3,868	0	380,123	383,991
Intergovernmental Receivable	1,244,013	0	0	1,244,013
Prepaid Items	34,404	0	85,573	119,977
Sales Taxes Receivable	1,651,769	0	0	1,651,769
Property Taxes Receivable	2,297,261	0	0	2,297,261
Loans Receivable	0	0	1,518,395	1,518,395
<i>Total Assets</i>	<u>\$9,672,747</u>	<u>\$1</u>	<u>\$3,773,388</u>	<u>\$13,446,136</u>
Liabilities				
Accounts Payable	\$381,257	\$0	\$4,476	\$385,733
Accrued Wages	51,177	0	98	51,275
Contracts Payable	24,242	0	91,770	116,012
Intergovernmental Payable	43,477	0	59	43,536
Matured Compensated Absences Payable	6,577	0	0	6,577
Accrued Interest Payable	0	0	9,100	9,100
Unearned Revenue	132,444	0	0	132,444
Interfund Payable	27,427	0	750,000	777,427
<i>Total Liabilities</i>	<u>666,601</u>	<u>0</u>	<u>855,503</u>	<u>1,522,104</u>
Deferred Inflows of Resources				
Property Taxes	2,219,072	0	0	2,219,072
Unavailable Revenue	2,111,917	0	0	2,111,917
<i>Total Deferred Inflows of Resources</i>	<u>4,330,989</u>	<u>0</u>	<u>0</u>	<u>4,330,989</u>
Fund Balances				
Nonspendable	42,424	0	85,573	127,997
Restricted	4,817,697	0	277,667	5,095,364
Committed	1,496	0	0	1,496
Assigned	0	1	3,181,675	3,181,676
Unassigned (Deficit)	(186,460)	0	(627,030)	(813,490)
<i>Total Fund Balances</i>	<u>4,675,157</u>	<u>1</u>	<u>2,917,885</u>	<u>7,593,043</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$9,672,747</u>	<u>\$1</u>	<u>\$3,773,388</u>	<u>\$13,446,136</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,207,414	\$0	\$0	\$2,207,414
Sales Taxes	549,150	0	0	549,150
Intergovernmental	5,330,804	0	1,696,446	7,027,250
Interest	123	0	0	123
Licenses and Permits	398,685	0	0	398,685
Fines and Forfeitures	218,559	0	0	218,559
Rentals	0	0	8,227	8,227
Charges for Services	1,880,639	0	160,787	2,041,426
Contributions and Donations	8,367	0	43,140	51,507
Other	342,277	0	48,279	390,556
<i>Total Revenues</i>	<u>10,936,018</u>	<u>0</u>	<u>1,956,879</u>	<u>12,892,897</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,166,125	0	0	1,166,125
Judicial	569,704	0	0	569,704
Public Safety	1,207,473	0	0	1,207,473
Public Works	616,100	0	0	616,100
Health	276,485	0	0	276,485
Human Services	8,279,052	0	0	8,279,052
Intergovernmental	1,198,017	0	0	1,198,017
Capital Outlay	0	0	4,009,317	4,009,317
Debt Service:				
Principal Retirement	0	54,000	94,260	148,260
Interest and Fiscal Charges	0	25,479	56,068	81,547
<i>Total Expenditures</i>	<u>13,312,956</u>	<u>79,479</u>	<u>4,159,645</u>	<u>17,552,080</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,376,938)</u>	<u>(79,479)</u>	<u>(2,202,766)</u>	<u>(4,659,183)</u>
Other Financing Sources (Uses)				
Transfers In	2,105,291	79,479	1,257,079	3,441,849
Transfers Out	(48,134)	0	(79,479)	(127,613)
<i>Total Other Financing Sources (Uses)</i>	<u>2,057,157</u>	<u>79,479</u>	<u>1,177,600</u>	<u>3,314,236</u>
<i>Net Change in Fund Balance</i>	(319,781)	0	(1,025,166)	(1,344,947)
<i>Fund Balance Beginning of Year</i>	<u>4,994,938</u>	<u>1</u>	<u>3,943,051</u>	<u>8,937,990</u>
<i>Fund Balance End of Year</i>	<u>\$4,675,157</u>	<u>\$1</u>	<u>\$2,917,885</u>	<u>\$7,593,043</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2018

	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	\$310,499	\$212,294	\$45,640	\$2,342,292	\$6,161	\$149,559
Materials and Supplies Inventory	4,419	0	0	0	0	808
Accounts Receivable	31,041	0	0	0	1,056	384
Interfund Receivable	109	0	0	0	0	0
Intergovernmental Receivable	454,866	7,500	0	0	629,615	0
Prepaid Items	8,344	6,915	0	11,629	0	0
Sales Taxes Receivable	0	0	1,651,769	0	0	0
Property Taxes Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$809,278</u>	<u>\$226,709</u>	<u>\$1,697,409</u>	<u>\$2,353,921</u>	<u>\$636,832</u>	<u>\$150,751</u>
Liabilities						
Accounts Payable	\$3,969	\$78,716	\$0	\$615	\$266,506	\$2,100
Accrued Wages	26,607	0	0	9,740	0	3,226
Contracts Payable	0	0	0	0	0	0
Intergovernmental Payable	15,341	0	0	6,640	7,587	2,256
Matured Compensated Absences Payable	6,577	0	0	0	0	0
Unearned Revenue	0	0	0	0	132,444	0
Interfund Payable	22,747	0	0	150	0	847
<i>Total Liabilities</i>	<u>75,241</u>	<u>78,716</u>	<u>0</u>	<u>17,145</u>	<u>406,537</u>	<u>8,429</u>
Deferred Inflows of Resources						
Property Taxes	0	0	0	0	0	0
Unavailable Revenue	334,380	0	1,148,259	0	416,755	0
<i>Total Deferred Inflows of Resources</i>	<u>334,380</u>	<u>0</u>	<u>1,148,259</u>	<u>0</u>	<u>416,755</u>	<u>0</u>
Fund Balances						
Nonspendable	12,763	6,915	0	11,629	0	808
Restricted	386,894	141,078	549,150	2,325,147	0	141,514
Committed	0	0	0	0	0	0
Unassigned (Deficit)	0	0	0	0	(186,460)	0
<i>Total Fund Balances (Deficit)</i>	<u>399,657</u>	<u>147,993</u>	<u>549,150</u>	<u>2,336,776</u>	<u>(186,460)</u>	<u>142,322</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$809,278</u>	<u>\$226,709</u>	<u>\$1,697,409</u>	<u>\$2,353,921</u>	<u>\$636,832</u>	<u>\$150,751</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Smart Ohio Funding Grant	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$180,261	\$0	\$0	\$180	\$105,690	\$389,660	\$637,325	\$4,379,561
0	0	0	0	54	2,659	80	8,020
0	0	0	0	0	0	21,370	53,851
0	0	0	393	3,366	0	0	3,868
0	49,561	23,403	0	61,370	17,687	11	1,244,013
22	0	0	0	38	387	7,069	34,404
0	0	0	0	0	0	0	1,651,769
0	815,696	1,481,565	0	0	0	0	2,297,261
<u>\$180,283</u>	<u>\$865,257</u>	<u>\$1,504,968</u>	<u>\$573</u>	<u>\$170,518</u>	<u>\$410,393</u>	<u>\$665,855</u>	<u>\$9,672,747</u>
\$0	\$0	\$0	\$0	\$3,675	\$2,004	\$23,672	\$381,257
2,323	0	0	0	1,932	3,786	3,563	51,177
0	0	0	0	24,242	0	0	24,242
1,376	0	0	0	1,271	6,029	2,977	43,477
0	0	0	0	0	0	0	6,577
0	0	0	0	0	0	0	132,444
0	0	0	0	3,366	0	317	27,427
<u>3,699</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,486</u>	<u>11,819</u>	<u>30,529</u>	<u>666,601</u>
0	785,878	1,433,194	0	0	0	0	2,219,072
0	79,379	71,774	0	61,370	0	0	2,111,917
<u>0</u>	<u>865,257</u>	<u>1,504,968</u>	<u>0</u>	<u>61,370</u>	<u>0</u>	<u>0</u>	<u>4,330,989</u>
22	0	0	0	92	3,046	7,149	42,424
176,562	0	0	573	74,570	395,528	626,681	4,817,697
0	0	0	0	0	0	1,496	1,496
0	0	0	0	0	0	0	(186,460)
<u>176,584</u>	<u>0</u>	<u>0</u>	<u>573</u>	<u>74,662</u>	<u>398,574</u>	<u>635,326</u>	<u>4,675,157</u>
<u>\$180,283</u>	<u>\$865,257</u>	<u>\$1,504,968</u>	<u>\$573</u>	<u>\$170,518</u>	<u>\$410,393</u>	<u>\$665,855</u>	<u>\$9,672,747</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2018

	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	549,150	0	0	0
Intergovernmental	1,439,662	190,549	0	0	1,927,890	0
Interest	0	0	0	0	0	0
Licenses and Permits	0	0	0	185	0	272,265
Fines and Forfeitures	0	0	0	0	0	16,101
Charges for Services	335,730	0	0	1,090,448	0	13,912
Contributions and Donations	0	0	0	0	99	3,036
Other	8,932	0	0	29,920	119,440	7,214
<i>Total Revenues</i>	<u>1,784,324</u>	<u>190,549</u>	<u>549,150</u>	<u>1,120,553</u>	<u>2,047,429</u>	<u>312,528</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	0	0	1,002,207	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	340,796	0	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	276,485
Human Services	1,823,610	0	0	0	4,922,380	0
Intergovernmental	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>1,823,610</u>	<u>340,796</u>	<u>0</u>	<u>1,002,207</u>	<u>4,922,380</u>	<u>276,485</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(39,286)</u>	<u>(150,247)</u>	<u>549,150</u>	<u>118,346</u>	<u>(2,874,951)</u>	<u>36,043</u>
Other Financing Sources (Uses)						
Transfers In	20,712	0	0	0	2,000,000	0
Transfers Out	0	(48,134)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>20,712</u>	<u>(48,134)</u>	<u>0</u>	<u>0</u>	<u>2,000,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(18,574)</u>	<u>(198,381)</u>	<u>549,150</u>	<u>118,346</u>	<u>(874,951)</u>	<u>36,043</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>418,231</u>	<u>346,374</u>	<u>0</u>	<u>2,218,430</u>	<u>688,491</u>	<u>106,279</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$399,657</u>	<u>\$147,993</u>	<u>\$549,150</u>	<u>\$2,336,776</u>	<u>(\$186,460)</u>	<u>\$142,322</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Smart Ohio Funding Grant	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$786,067	\$1,421,347	\$0	\$0	\$0	\$0	\$2,207,414
0	0	0	0	0	0	0	549,150
0	99,146	48,194	0	936,540	527,535	161,288	5,330,804
0	0	0	0	123	0	0	123
0	0	0	0	0	126,235	0	398,685
0	0	0	0	0	8,918	193,540	218,559
137,120	0	0	0	32,852	0	270,577	1,880,639
0	0	0	0	0	4,618	614	8,367
10,150	0	0	329	162,311	2,435	1,546	342,277
<u>147,270</u>	<u>885,213</u>	<u>1,469,541</u>	<u>329</u>	<u>1,131,826</u>	<u>669,741</u>	<u>627,565</u>	<u>10,936,018</u>
162,095	0	0	0	1,823	0	0	1,166,125
0	0	0	0	0	0	569,704	569,704
0	0	0	286,851	0	579,826	0	1,207,473
0	0	0	0	616,100	0	0	616,100
0	0	0	0	0	0	0	276,485
0	0	1,494,753	0	0	0	38,309	8,279,052
0	885,213	0	0	312,804	0	0	1,198,017
<u>162,095</u>	<u>885,213</u>	<u>1,494,753</u>	<u>286,851</u>	<u>930,727</u>	<u>579,826</u>	<u>608,013</u>	<u>13,312,956</u>
<u>(14,825)</u>	<u>0</u>	<u>(25,212)</u>	<u>(286,522)</u>	<u>201,099</u>	<u>89,915</u>	<u>19,552</u>	<u>(2,376,938)</u>
0	0	0	0	50,119	34,460	0	2,105,291
0	0	0	0	0	0	0	(48,134)
0	0	0	0	50,119	34,460	0	2,057,157
(14,825)	0	(25,212)	(286,522)	251,218	124,375	19,552	(319,781)
191,409	0	25,212	287,095	(176,556)	274,199	615,774	4,994,938
<u>\$176,584</u>	<u>\$0</u>	<u>\$0</u>	<u>\$573</u>	<u>\$74,662</u>	<u>\$398,574</u>	<u>\$635,326</u>	<u>\$4,675,157</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2018

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$218,782	\$42,370	\$831,254
Accounts Receivable	0	0	475
Interfund Receivable	0	0	380,123
Prepaid Items	0	0	0
Loans Receivable	0	0	1,518,395
<i>Total Assets</i>	<u>\$218,782</u>	<u>\$42,370</u>	<u>\$2,730,247</u>
Liabilities			
Accounts Payable	\$0	\$0	\$0
Accrued Wages	0	0	0
Contracts Payable	0	0	11,592
Intergovernmental Payable	0	0	0
Accrued Interest Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>11,592</u>
Fund Balances			
Nonspendable	0	0	0
Restricted	0	0	0
Assigned	218,782	42,370	2,718,655
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>218,782</u>	<u>42,370</u>	<u>2,718,655</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$218,782</u>	<u>\$42,370</u>	<u>\$2,730,247</u>

<u>County Building Improvement</u>	<u>Other</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$212,378	\$475,000	\$1,779,784
0	9,038	9,513
0	0	380,123
0	85,573	85,573
0	0	1,518,395
<u>\$212,378</u>	<u>\$569,611</u>	<u>\$3,773,388</u>
\$130	\$4,346	\$4,476
0	98	98
80,178	0	91,770
0	59	59
9,100	0	9,100
750,000	0	750,000
<u>839,408</u>	<u>4,503</u>	<u>855,503</u>
0	85,573	85,573
0	277,667	277,667
0	201,868	3,181,675
(627,030)	0	(627,030)
<u>(627,030)</u>	<u>565,108</u>	<u>2,917,885</u>
<u>\$212,378</u>	<u>\$569,611</u>	<u>\$3,773,388</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2018

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Revenues			
Intergovernmental	\$0	\$0	\$0
Rentals	0	0	6,175
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Other	319	0	27,615
<i>Total Revenues</i>	<u>319</u>	<u>0</u>	<u>33,790</u>
Expenditures			
Capital Outlay	0	57,583	814,881
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>57,583</u>	<u>814,881</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>319</u>	<u>(57,583)</u>	<u>(781,091)</u>
Other Financing Sources (Uses)			
Transfers In	0	58,000	686,412
Transfers Out	0	0	(79,479)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>58,000</u>	<u>606,933</u>
<i>Net Change in Fund Balance</i>	319	417	(174,158)
<i>Fund Balance Beginning of Year</i>	<u>218,463</u>	<u>41,953</u>	<u>2,892,813</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$218,782</u></u>	<u><u>\$42,370</u></u>	<u><u>\$2,718,655</u></u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$0	\$1,696,446	\$1,696,446
0	2,052	8,227
0	160,787	160,787
0	43,140	43,140
19,811	534	48,279
19,811	1,902,959	1,956,879
1,448,298	1,688,555	4,009,317
94,260	0	94,260
56,068	0	56,068
1,598,626	1,688,555	4,159,645
(1,578,815)	214,404	(2,202,766)
457,667	55,000	1,257,079
0	0	(79,479)
457,667	55,000	1,177,600
(1,121,148)	269,404	(1,025,166)
494,118	295,704	3,943,051
(\$627,030)	\$565,108	\$2,917,885

Fund Descriptions – Internal Service Funds

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

Internal Service Funds

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

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

Tuscarawas County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2018

	Group Life Insurance	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$120,267	\$401,040	\$521,307
Interfund Receivable	0	7,152	7,152
Intergovernmental Receivable	0	1,338	1,338
Prepaid Items	0	281,749	281,749
<i>Total Assets</i>	<u>120,267</u>	<u>691,279</u>	<u>811,546</u>
Liabilities			
<i>Current Liabilities:</i>			
Accrued Wages	0	315	315
Intergovernmental Payable	0	61,216	61,216
Interfund Payable	0	6,573	6,573
Claims Payable	0	42,323	42,323
<i>Total Current Liabilities</i>	<u>0</u>	<u>110,427</u>	<u>110,427</u>
<i>Long-Term Liabilities (net of current portion):</i>			
Claims Payable	0	248,333	248,333
<i>Total Liabilities</i>	<u>0</u>	<u>358,760</u>	<u>358,760</u>
Net Position			
Unrestricted	<u>\$120,267</u>	<u>\$332,519</u>	<u>\$452,786</u>

Tuscarawas County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2018*

	Group Life Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$0	\$352,295	\$352,295
Other	0	57,000	57,000
<i>Total Operating Revenues</i>	<u>0</u>	<u>409,295</u>	<u>409,295</u>
Operating Expenses			
Personal Services	1,933	41,347	43,280
Contractual Services	19,108	359,026	378,134
Claims	0	248	248
Claims - Change in Workers' Compensation Estimate	0	59,580	59,580
Other	14	283	297
<i>Total Operating Expenses</i>	<u>21,055</u>	<u>460,484</u>	<u>481,539</u>
<i>Change in Net Position</i>	(21,055)	(51,189)	(72,244)
<i>Net Position Beginning of Year</i>	<u>141,322</u>	<u>383,708</u>	<u>525,030</u>
<i>Net Position End of Year</i>	<u><u>\$120,267</u></u>	<u><u>\$332,519</u></u>	<u><u>\$452,786</u></u>

Tuscarawas County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	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	\$307,230	\$307,230
Cash Received from Transactions for Outside Organizations	0	38,841	38,841
Cash Payments to Employees for Services	(1,933)	(41,368)	(43,301)
Cash Payments for Goods and Services	(19,108)	(284,827)	(303,935)
Cash Payments for Claims	0	(23,159)	(23,159)
Other Operating Revenues	0	62,627	62,627
Other Operating Expenses	(14)	(283)	(297)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(21,055)	59,061	38,006
<i>Cash and Cash Equivalents Beginning of Year</i>	141,322	341,979	483,301
<i>Cash and Cash Equivalents End of Year</i>	<u>\$120,267</u>	<u>\$401,040</u>	<u>\$521,307</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities			
Operating Loss	(\$21,055)	(\$51,189)	(\$72,244)
Adjustments:			
Decrease in Assets:			
Interfund Receivable	0	230	230
Intergovernmental Receivable	0	4,289	4,289
Prepaid Items	0	76,807	76,807
Increase (Decrease) in Liabilities:			
Accounts Payable	0	(44)	(44)
Accrued Wages	0	(4)	(4)
Intergovernmental Payable	0	36,611	36,611
Interfund Payable	0	(6,454)	(6,454)
Claims Payable	0	(1,185)	(1,185)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$21,055)</u>	<u>\$59,061</u>	<u>\$38,006</u>

Fund Descriptions – Agency Funds

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

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

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

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

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

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

Other Agency Funds:

Community Mental Health Fund

Family and Children First Council Fund

District Board of Health Fund

Law Enforcement Trust Fund

Payroll Fund

Emergency Management Fund

Help Me Grow Fund

Local Emergency Planning Commission Fund

Hotel Lodging Tax Fund

Soil and Water Fund

Regional Planning Fund

Foreclosure Proration Fund

Special Elections Fund

Ohio Elections Commission Fund

Tax Sale Fund

Dress Down Fund

Ohio Housing Trust Fund

Library Fund

State Tax Fund

Classified Tax Fund

Estate Tax Fund

Manufactured Home Tax Fund

Cigarette Tax Fund

Undivided Income Tax - Real Property Fund

Library Local Government Fund

Auction Clearing Fund

DD Employee Flexible Spending Fund

Creative Options Fund

PERS Payable Fund

Court Agency Fund

Sheriff Fund

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Deductions	Balance 12/31/2018
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,291,046	\$7,291,046	\$0
Intergovernmental Receivable	0	902,745	0	902,745
<i>Total Assets</i>	<u>\$0</u>	<u>\$8,193,791</u>	<u>\$7,291,046</u>	<u>\$902,745</u>
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$8,193,791</u>	<u>\$7,291,046</u>	<u>\$902,745</u>
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,974,350	\$8,974,350	\$0
Intergovernmental Receivable	0	1,421,054	0	1,421,054
<i>Total Assets</i>	<u>\$0</u>	<u>\$10,395,404</u>	<u>\$8,974,350</u>	<u>\$1,421,054</u>
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$10,395,404</u>	<u>\$8,974,350</u>	<u>\$1,421,054</u>
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$61,895,102	\$61,895,102	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$61,895,102</u>	<u>\$61,895,102</u>	<u>\$0</u>
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,911,844	\$88,412,726	\$89,331,963	\$2,992,607
Property Taxes Receivable	91,105,570	93,641,791	91,105,570	93,641,791
<i>Total Assets</i>	<u>\$95,017,414</u>	<u>\$182,054,517</u>	<u>\$180,437,533</u>	<u>\$96,634,398</u>
Liabilities				
Intergovernmental Payable	<u>\$95,017,414</u>	<u>\$182,054,517</u>	<u>\$180,437,533</u>	<u>\$96,634,398</u>
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$245	\$0	\$0	\$245
Property Taxes Receivable	1,312,071	0	0	1,312,071
<i>Total Assets</i>	<u>\$1,312,316</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,312,316</u>
Liabilities				
Intergovernmental Payable	<u>\$1,312,316</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,312,316</u>
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,424,104	\$4,438,654	\$4,264,117	\$1,598,641
Liabilities				
Intergovernmental Payable	\$3,327	\$3,636	\$3,327	\$3,636
Undistributed Monies	1,420,777	4,435,018	4,260,790	1,595,005
<i>Total Liabilities</i>	<u>\$1,424,104</u>	<u>\$4,438,654</u>	<u>\$4,264,117</u>	<u>\$1,598,641</u>
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,392	\$227,598	\$189,975	\$76,015
Liabilities				
Intergovernmental Payable	\$1,241	\$923	\$1,241	\$923
Undistributed Monies	37,151	226,675	188,734	75,092
<i>Total Liabilities</i>	<u>\$38,392</u>	<u>\$227,598</u>	<u>\$189,975</u>	<u>\$76,015</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Deductions	Balance 12/31/2018
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,337,664	\$4,476,923	\$4,584,607	\$4,229,980
Liabilities				
Intergovernmental Payable	\$23,068	\$23,704	\$23,068	\$23,704
Undistributed Monies	4,314,596	4,453,219	4,561,539	4,206,276
<i>Total Liabilities</i>	<u>\$4,337,664</u>	<u>\$4,476,923</u>	<u>\$4,584,607</u>	<u>\$4,229,980</u>
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$98,555	\$45,962	\$35,959	\$108,558
Liabilities				
Intergovernmental Payable	\$0	\$887	\$0	\$887
Undistributed Monies	98,555	45,075	35,959	107,671
<i>Total Liabilities</i>	<u>\$98,555</u>	<u>\$45,962</u>	<u>\$35,959</u>	<u>\$108,558</u>
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,004	\$13,047,422	\$13,047,283	\$1,143
Liabilities				
Undistributed Monies	\$1,004	\$13,047,422	\$13,047,283	\$1,143
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,272	\$72,282	\$79,228	\$15,326
Liabilities				
Undistributed Monies	\$22,272	\$72,282	\$79,228	\$15,326
HELP ME GROW				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$23,650	\$179,870	\$189,276	\$14,244
Liabilities				
Undistributed Monies	\$23,650	\$179,870	\$189,276	\$14,244
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$57,872	\$41,051	\$48,036	\$50,887
Liabilities				
Undistributed Monies	\$57,872	\$41,051	\$48,036	\$50,887
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$497,943	\$497,943	\$0
Liabilities				
Intergovernmental Payable	\$0	\$497,943	\$497,943	\$0
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,787	\$366,203	\$377,319	\$11,671
Liabilities				
Intergovernmental Payable	\$2,211	\$2,214	\$2,211	\$2,214
Undistributed Monies	20,576	363,989	375,108	9,457
<i>Total Liabilities</i>	<u>\$22,787</u>	<u>\$366,203</u>	<u>\$377,319</u>	<u>\$11,671</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Deductions	Balance 12/31/2018
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,841	\$100,724	\$97,586	\$41,979
Liabilities				
Intergovernmental Payable	\$735	\$759	\$735	\$759
Undistributed Monies	38,106	99,965	96,851	41,220
<i>Total Liabilities</i>	<u>\$38,841</u>	<u>\$100,724</u>	<u>\$97,586</u>	<u>\$41,979</u>
FORECLOSURE PRORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$34,379	\$7,060	\$15,288	\$26,151
Liabilities				
Intergovernmental Payable	\$25	\$26	\$25	\$26
Undistributed Monies	34,354	7,034	15,263	26,125
<i>Total Liabilities</i>	<u>\$34,379</u>	<u>\$7,060</u>	<u>\$15,288</u>	<u>\$26,151</u>
SPECIAL ELECTIONS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$10,532	\$10,532	\$0
Liabilities				
Undistributed Monies	\$0	\$10,532	\$10,532	\$0
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10	\$460	\$460	\$10
Liabilities				
Undistributed Monies	\$10	\$460	\$460	\$10
TAX SALE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$46,818	\$64,848	\$84,049	\$27,617
Liabilities				
Intergovernmental Payable	\$46,818	\$64,848	\$84,049	\$27,617
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,363	\$8,810	\$8,583	\$3,590
Liabilities				
Undistributed Monies	\$3,363	\$8,810	\$8,583	\$3,590
OHIO HOUSING TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$66,086	\$396,447	\$389,942	\$72,591
Cash and Cash Equivalents in Segregated Accounts	32,055	28,398	32,055	28,398
<i>Total Assets</i>	<u>\$98,141</u>	<u>\$424,845</u>	<u>\$421,997</u>	<u>\$100,989</u>
Liabilities				
Undistributed Monies	\$98,141	\$424,845	\$421,997	\$100,989
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,121,789	\$2,121,789	\$0
Liabilities				
Intergovernmental Payable	\$0	\$2,121,789	\$2,121,789	\$0

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Deductions	Balance 12/31/2018
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,081	\$83,575	\$86,642	\$14
Liabilities				
Intergovernmental Payable	\$3,081	\$83,575	\$86,642	\$14
CLASSIFIED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
Liabilities				
Intergovernmental Payable	\$19	\$0	\$0	\$19
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,615	\$3,420	\$3,420	\$2,615
Liabilities				
Intergovernmental Payable	\$2,615	\$3,420	\$3,420	\$2,615
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$56,221	\$671,877	\$680,043	\$48,055
Liabilities				
Intergovernmental Payable	\$56,221	\$671,877	\$680,043	\$48,055
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,549	\$13,549	\$0
Liabilities				
Intergovernmental Payable	\$0	\$13,549	\$13,549	\$0
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$253	\$0	\$0	\$253
Liabilities				
Intergovernmental Payable	\$253	\$0	\$0	\$253
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,840,804	\$2,840,804	\$0
Intergovernmental Receivable	0	1,377,745	0	1,377,745
<i>Total Assets</i>	\$0	\$4,218,549	\$2,840,804	\$1,377,745
Liabilities				
Intergovernmental Payable	\$0	\$4,218,549	\$2,840,804	\$1,377,745
AUCTION CLEARING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,844	\$36,180	\$39,803	\$221
Liabilities				
Undistributed Monies	\$3,844	\$36,180	\$39,803	\$221
DD EMPLOYEE FLEXIBLE SPENDING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,089	\$46,073	\$35,419	\$14,743
Liabilities				
Undistributed Monies	\$4,089	\$46,073	\$35,419	\$14,743

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2018

	Balance 12/31/2017	Additions	Deductions	Balance 12/31/2018
CREATIVE OPTIONS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$12,932	\$34,417	\$34,542	\$12,807
Liabilities				
Undistributed Monies	\$12,932	\$34,417	\$34,542	\$12,807
PERS PAYABLE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$31,666	\$3,483,701	\$3,483,259	\$32,108
Liabilities				
Intergovernmental Payable	\$31,666	\$3,483,701	\$3,483,259	\$32,108
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$439,292	\$21,544,392	\$21,630,012	\$353,672
Liabilities				
Intergovernmental Payable	\$439,292	\$21,544,392	\$21,630,012	\$353,672
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$141,064	\$3,317,124	\$3,345,351	\$112,837
Liabilities				
Undistributed Monies	\$141,064	\$3,317,124	\$3,345,351	\$112,837
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,242,606	\$199,891,398	\$200,751,914	\$9,382,090
Cash and Cash Equivalents in Segregated Accounts	612,411	24,889,914	25,007,418	494,907
Intergovernmental Receivable	0	3,701,544	0	3,701,544
Property Taxes Receivable	92,417,641	93,641,791	91,105,570	94,953,862
<i>Total Assets</i>	<u>\$103,272,658</u>	<u>\$322,124,647</u>	<u>\$316,864,902</u>	<u>\$108,532,403</u>
Liabilities				
Intergovernmental Payable	\$96,940,302	\$295,274,606	\$290,070,148	\$102,144,760
Undistributed Monies	6,332,356	26,850,041	26,794,754	6,387,643
<i>Total Liabilities</i>	<u>\$103,272,658</u>	<u>\$322,124,647</u>	<u>\$316,864,902</u>	<u>\$108,532,403</u>

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Property Taxes	\$4,525,990	\$4,525,990	\$4,696,325	\$170,335
Sales Taxes	12,850,000	12,850,000	12,881,142	31,142
Intergovernmental	2,779,135	2,718,459	2,832,737	114,278
Interest	640,000	640,000	899,269	259,269
Licenses and Permits	6,300	6,300	7,220	920
Fines and Forfeitures	218,000	218,000	203,554	(14,446)
Rentals	86,250	86,250	77,300	(8,950)
Charges for Services	2,064,684	2,064,684	2,241,970	177,286
Contributions and Donations	3,500	3,500	235	(3,265)
Other	404,204	404,204	432,146	27,942
Total Revenues	23,578,063	23,517,387	24,271,898	754,511
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	425,982	425,982	421,764	4,218
Contractual Services	10,495	10,745	10,735	10
Materials and Supplies	1,500	1,500	1,435	65
Capital Outlay	500	500	0	500
Other	18,125	18,125	17,650	475
Total Commissioners	456,602	456,852	451,584	5,268
Human Resources:				
Personal Services	30,303	30,303	29,647	656
Contractual Services	3,963	9,936	9,601	335
Materials and Supplies	1,443	1,443	943	500
Other	500	500	500	0
Total Human Resources	36,209	42,182	40,691	1,491
Microfilming Services:				
Contractual Services	7,147	7,147	7,021	126
Auditor - General:				
Personal Services	300,474	297,474	255,055	42,419
Contractual Services	102,473	101,473	88,019	13,454
Materials and Supplies	8,350	8,350	5,949	2,401
Capital Outlay	1,750	5,750	5,601	149
Other	1,280	1,280	87	1,193
Total Auditor - General	\$414,327	\$414,327	\$354,711	\$59,616

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Treasurer:				
Personal Services	\$196,210	\$197,900	\$197,365	\$535
Contractual Services	144,357	144,357	88,703	55,654
Materials and Supplies	8,124	8,124	7,766	358
Capital Outlay	2,300	2,300	2,300	0
Other	2,350	2,350	2,347	3
Total Treasurer	353,341	355,031	298,481	56,550
Prosecuting Attorney:				
Personal Services	905,915	906,915	892,457	14,458
Contractual Services	15,760	14,760	14,700	60
Materials and Supplies	1,200	1,200	1,200	0
Other	66,971	66,971	66,970	1
Total Prosecuting Attorney	989,846	989,846	975,327	14,519
Budget Commission:				
Contractual Services	75,000	75,000	74,879	121
Bureau of Inspection:				
Contractual Services	49,777	49,777	46,064	3,713
Data Processing Board:				
Personal Services	279,607	280,001	277,657	2,344
Contractual Services	59,035	60,010	59,733	277
Materials and Supplies	1,450	1,450	1,435	15
Capital Outlay	3,500	3,500	3,500	0
Total Data Processing Board	343,592	344,961	342,325	2,636
Board of Elections:				
Personal Services	828,983	793,983	678,162	115,821
Contractual Services	365,354	398,854	351,140	47,714
Materials and Supplies	20,328	20,328	18,386	1,942
Capital Outlay	0	1,500	1,500	0
Other	4,550	4,550	4,550	0
Total Board of Elections	1,219,215	1,219,215	1,053,738	165,477
Maintenance:				
Personal Services	199,352	199,352	193,386	5,966
Contractual Services	104,703	133,583	117,503	16,080
Materials and Supplies	154,492	162,492	156,572	5,920
Utilities	216,700	206,381	200,921	5,460
Capital Outlay	2,600	12,674	12,520	154
Other	500	155	155	0
Total Maintenance	\$678,347	\$714,637	\$681,057	\$33,580

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder:				
Personal Services	\$216,307	\$216,780	\$212,887	\$3,893
Materials and Supplies	2,514	2,514	2,441	73
Other	2,260	2,260	2,260	0
Total Recorder	221,081	221,554	217,588	3,966
Insurance Pensions and Taxes:				
Personal Services	67,424	67,424	67,424	0
Contractual Services	6,500	8,500	8,450	50
Other	40,000	40,047	47	40,000
Total Insurance Pensions and Taxes	113,924	115,971	75,921	40,050
Insurance Trust Fund:				
Personal Services	9,662	9,662	9,662	0
Contractual Services	512,275	512,275	393,792	118,483
Other	334	593	593	0
Total Insurance Trust Fund	522,271	522,530	404,047	118,483
IT Internal Service:				
Materials and Supplies	31,058	31,058	21,804	9,254
Unclaimed Monies:				
Other	77,800	77,800	38,442	39,358
Total General Government - Legislative and Executive	5,589,537	5,637,888	5,083,680	554,208
General Government - Judicial:				
Court of Appeals:				
Other	14,000	14,000	3,030	10,970
Common Pleas Court:				
Personal Services	1,115,829	1,119,129	1,100,934	18,195
Contractual Services	109,411	112,911	102,947	9,964
Materials and Supplies	24,340	22,040	18,303	3,737
Capital Outlay	44	44	44	0
Other	3,225	3,225	2,625	600
Total Common Pleas Court	1,252,849	1,257,349	1,224,853	32,496
Jury Commission:				
Personal Services	111	111	101	10
Contractual Services	4,340	4,340	3,562	778
Total Jury Commission	\$4,451	\$4,451	\$3,663	\$788

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Juvenile Court:				
Personal Services	\$1,038,444	\$1,056,176	\$1,048,966	\$7,210
Contractual Services	132,044	113,140	107,106	6,034
Materials and Supplies	12,516	12,516	10,528	1,988
Capital Outlay	3,389	4,561	4,447	114
Other	3,615	3,615	2,305	1,310
Total Juvenile Court	1,190,008	1,190,008	1,173,352	16,656
Probate Court:				
Personal Services	304,167	302,995	283,964	19,031
Contractual Services	16,800	16,800	16,613	187
Materials and Supplies	9,410	9,410	7,670	1,740
Capital Outlay	6,120	7,292	4,873	2,419
Other	2,650	2,650	1,850	800
Total Probate Court	339,147	339,147	314,970	24,177
Clerk of Courts:				
Personal Services	506,604	506,604	447,926	58,678
Contractual Services	13,393	13,393	7,519	5,874
Materials and Supplies	22,261	22,261	20,442	1,819
Capital Outlay	1,066	1,066	1,016	50
Other	1,500	1,500	1,038	462
Total Clerk of Courts	544,824	544,824	477,941	66,883
County Court:				
Personal Services	809,193	856,700	818,846	37,854
Contractual Services	50,206	40,399	39,449	950
Materials and Supplies	8,768	8,768	8,752	16
Utilities	18,082	18,082	17,763	319
Other	6,000	6,000	6,000	0
Total County Court	892,249	929,949	890,810	39,139
Indigent Defense Application:				
Contractual Services	3,500	4,500	4,024	476
Municipal Court:				
Personal Services	163,562	163,659	163,569	90
Contractual Services	17,500	33,436	32,017	1,419
Total Municipal Court	181,062	197,095	195,586	1,509
Total General Government - Judicial	\$4,422,090	\$4,481,323	\$4,288,229	\$193,094

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Public Safety:				
Coroner:				
Personal Services	\$130,998	\$130,998	\$129,974	\$1,024
Contractual Services	79,590	94,290	71,844	22,446
Materials and Supplies	2,201	2,201	972	1,229
Capital Outlay	0	300	0	300
Other	3,200	3,200	2,792	408
Total Coroner	<u>215,989</u>	<u>230,989</u>	<u>205,582</u>	<u>25,407</u>
Sheriff:				
Personal Services	2,921,260	2,967,694	2,882,464	85,230
Contractual Services	201,414	219,564	185,231	34,333
Materials and Supplies	32,011	32,011	24,849	7,162
Capital Outlay	64,742	116,692	113,146	3,546
Other	75,797	45,397	41,361	4,036
Total Sheriff	<u>3,295,224</u>	<u>3,381,358</u>	<u>3,247,051</u>	<u>134,307</u>
Emergency Management Agency:				
Personal Service	152,553	150,477	148,974	1,503
Contractual Services	8,175	9,567	8,075	1,492
Materials and Supplies	8,467	7,217	6,263	954
Capital Outlay	6,510	8,255	8,143	112
Other	495	685	425	260
Total Emergency Management Agency	<u>176,200</u>	<u>176,201</u>	<u>171,880</u>	<u>4,321</u>
Litter Grant:				
Personal Services	93,770	96,395	93,489	2,906
Contractual Services	1,862	1,662	300	1,362
Materials and Supplies	250	250	0	250
Total Litter Grant	<u>95,882</u>	<u>98,307</u>	<u>93,789</u>	<u>4,518</u>
K-9 Unit:				
Contractual Services	3,959	3,979	1,901	2,078
Materials and Supplies	1,000	980	250	730
Total K-9 Unit	<u>4,959</u>	<u>4,959</u>	<u>2,151</u>	<u>2,808</u>
IDEP:				
Personal Services	16,010	16,010	12,455	3,555
STEP Grant:				
Personal Services	\$10,645	\$10,645	\$9,625	\$1,020

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Multi County Leads Task Force:				
Personal Service	\$37,002	\$3,787	\$0	\$3,787
Contractual Services	2,931	675	666	9
Materials and Supplies	1,750	750	0	750
Capital Outlay	6,000	0	0	0
Other	17,800	0	0	0
Total Multi County Leads Task Force	65,483	5,212	666	4,546
Sheriff Gasoline Internal Service:				
Materials and Supplies	128,234	136,289	131,257	5,032
Other	200	200	91	109
Total Sheriff Gasoline Internal Service	128,434	136,489	131,348	5,141
Total Public Safety	4,008,826	4,060,170	3,874,547	185,623
Health:				
Humane Society:				
Personal Services	7,104	7,104	7,104	0
TB Hospitals:				
Contractual Services	12,182	16,278	13,419	2,859
Materials and Supplies	2,898	2,898	2,898	0
Total TB Hospitals	15,080	19,176	16,317	2,859
Vital Statistics:				
Contractual Services	1,704	1,713	1,713	0
Other Health:				
Contractual Services	191,955	191,955	191,955	0
Total Health	215,843	219,948	217,089	2,859
Human Services:				
Soldiers Relief:				
Personal Services	190,565	190,565	142,183	48,382
Contractual Services	33,449	33,449	10,000	23,449
Materials and Supplies	21,000	21,000	13,343	7,657
Capital Outlay	87,689	87,689	40,115	47,574
Other	167,073	167,073	73,727	93,346
Total Soldiers Relief	\$499,776	\$499,776	\$279,368	\$220,408

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Veteran Services:				
Personal Services	\$294,470	\$294,470	\$272,556	\$21,914
Contractual Services	195,826	195,826	88,150	107,676
Materials and Supplies	20,000	20,000	5,500	14,500
Capital Outlay	144,199	144,199	2,046	142,153
Other	6,000	6,000	440	5,560
Total Veteran Services	660,495	660,495	368,692	291,803
Total Human Services	1,160,271	1,160,271	648,060	512,211
Conservation and Recreation:				
Agriculture Society:				
Other	477,605	485,105	483,050	2,055
Intergovernmental:				
Grants:				
Contractual Services	975,094	977,594	977,592	2
Other	161,000	161,000	61,000	100,000
Total Intergovernmental	1,136,094	1,138,594	1,038,592	100,002
Total Expenditures	17,010,266	17,183,299	15,633,247	1,550,052
Excess of Revenues Over Expenditures	6,567,797	6,334,088	8,638,651	2,304,563
Other Financing Sources (Uses)				
Sale of Capital Assets	2,500	2,500	23,661	21,161
Transfers In	355,000	355,000	355,000	0
Transfers Out	(9,085,232)	(9,208,794)	(9,000,681)	208,113
Total Other Financing Sources (Uses)	(8,727,732)	(8,851,294)	(8,622,020)	229,274
Net Change in Fund Balance	(2,159,935)	(2,517,206)	16,631	2,533,837
Fund Balance Beginning of Year	8,485,285	8,485,285	8,485,285	0
Prior Year Encumbrances Appropriated	921,997	921,997	921,997	0
Fund Balance End of Year	\$7,247,347	\$6,890,076	\$9,423,913	\$2,533,837

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$4,816,644	\$5,029,644	\$5,030,410	\$766
Intergovernmental	1,969,950	2,624,297	2,773,140	148,843
Rentals	92,376	92,376	92,376	0
Other	280,552	759,627	698,881	(60,746)
<i>Total Revenues</i>	<u>7,159,522</u>	<u>8,505,944</u>	<u>8,594,807</u>	<u>88,863</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	5,966,664	6,019,664	5,825,970	193,694
Contractual Services	2,979,109	3,159,109	2,762,098	397,011
Materials and Supplies	134,035	134,035	100,478	33,557
Capital Outlay	68,855	115,855	104,861	10,994
Other	100,499	100,499	78,195	22,304
<i>Total Expenditures</i>	<u>9,249,162</u>	<u>9,529,162</u>	<u>8,871,602</u>	<u>657,560</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,089,640)</u>	<u>(1,023,218)</u>	<u>(276,795)</u>	<u>746,423</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	4,522	4,522	4,522	0
Transfers Out	(24,160)	(80,749)	(58,000)	22,749
<i>Total Other Financing Sources (Uses)</i>	<u>(19,638)</u>	<u>(76,227)</u>	<u>(53,478)</u>	<u>22,749</u>
<i>Net Change in Fund Balance</i>	<u>(2,109,278)</u>	<u>(1,099,445)</u>	<u>(330,273)</u>	<u>769,172</u>
<i>Fund Balance Beginning of Year</i>	11,239,999	11,239,999	11,239,999	0
Prior Year Encumbrances Appropriated	405,700	405,700	405,700	0
<i>Fund Balance End of Year</i>	<u><u>\$9,536,421</u></u>	<u><u>\$10,546,254</u></u>	<u><u>\$11,315,426</u></u>	<u><u>\$769,172</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$7,570,752	\$7,570,752	\$6,836,786	(\$733,966)
Other	15,000	15,000	44,011	29,011
<i>Total Revenues</i>	<u>7,585,752</u>	<u>7,585,752</u>	<u>6,880,797</u>	<u>(704,955)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,362,216	4,367,576	4,365,547	2,029
Contractual Services	193,862	197,862	197,306	556
Materials and Supplies	70,272	70,272	68,628	1,644
Capital Outlay	126,166	113,666	111,041	2,625
Other	81,660	81,660	81,274	386
Total Public Assistance	<u>4,834,176</u>	<u>4,831,036</u>	<u>4,823,796</u>	<u>7,240</u>
Social Services:				
Personal Services	783,315	782,455	461,834	320,621
Contractual Services	2,205,774	2,209,774	2,206,219	3,555
Other	20,194	20,194	20,180	14
Total Social Services	<u>3,009,283</u>	<u>3,012,423</u>	<u>2,688,233</u>	<u>324,190</u>
<i>Total Expenditures</i>	<u>7,843,459</u>	<u>7,843,459</u>	<u>7,512,029</u>	<u>331,430</u>
<i>Excess of Revenues Under Expenditures</i>	(257,707)	(257,707)	(631,232)	(373,525)
Other Financing Sources				
Transfers In	201,316	201,316	208,837	7,521
<i>Net Change in Fund Balance</i>	(56,391)	(56,391)	(422,395)	(366,004)
<i>Fund Deficit Beginning of Year</i>	(154,499)	(154,499)	(154,499)	0
Prior Year Encumbrances Appropriated	210,892	210,892	210,892	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2</u>	<u>\$2</u>	<u>(\$366,002)</u>	<u>(\$366,004)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle License and Gas Tax Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental	\$5,183,335	\$5,323,335	\$5,324,771	\$1,436
Interest	10,000	10,000	37,538	27,538
Fines and Forfeitures	50,000	50,000	50,944	944
Charges for Services	110,800	250,800	277,478	26,678
Other	67,841	67,841	153,246	85,405
<i>Total Revenues</i>	<u>5,421,976</u>	<u>5,701,976</u>	<u>5,843,977</u>	<u>142,001</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	350,467	354,635	350,785	3,850
Materials and Supplies	6,112	6,112	4,966	1,146
Capital Outlay	54,677	54,677	29,805	24,872
Total Engineer - Administration	<u>411,256</u>	<u>415,424</u>	<u>385,556</u>	<u>29,868</u>
Engineer - Roads:				
Personal Services	1,608,000	1,608,000	1,461,634	146,366
Contractual Services	684,364	1,540,196	1,145,432	394,764
Materials and Supplies	2,113,287	2,858,656	1,997,074	861,582
Capital Outlay	635,955	642,955	519,408	123,547
Other	11,118	11,118	5,818	5,300
Total Engineer - Roads	<u>5,052,724</u>	<u>6,660,925</u>	<u>5,129,366</u>	<u>1,531,559</u>
Engineer - Bridges:				
Personal Services	18,000	18,000	17,798	202
Contractual Services	277,169	306,800	155,659	151,141
Materials and Supplies	236,261	236,261	207,575	28,686
Capital Outlay	164,941	364,941	289,941	75,000
Total Engineer - Bridges	<u>696,371</u>	<u>926,002</u>	<u>670,973</u>	<u>255,029</u>
<i>Total Expenditures</i>	<u>6,160,351</u>	<u>8,002,351</u>	<u>6,185,895</u>	<u>1,816,456</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(738,375)</u>	<u>(2,300,375)</u>	<u>(341,918)</u>	<u>1,958,457</u>
Other Financing Sources				
Sale of Capital Assets	50,000	50,000	51,780	1,780
Transfers In	13,159	13,159	13,159	0
<i>Total Other Financing Sources</i>	<u>63,159</u>	<u>63,159</u>	<u>64,939</u>	<u>1,780</u>
<i>Net Change in Fund Balance</i>	<u>(675,216)</u>	<u>(2,237,216)</u>	<u>(276,979)</u>	<u>1,960,237</u>
<i>Fund Balance Beginning of Year</i>	<u>1,511,394</u>	<u>1,511,394</u>	<u>1,511,394</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>737,397</u>	<u>737,397</u>	<u>737,397</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,573,575</u>	<u>\$11,575</u>	<u>\$1,971,812</u>	<u>\$1,960,237</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer District Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$2,255,700	\$2,270,950	\$2,201,905	(\$69,045)
OWDA Loans Issued	810,000	810,000	687,583	(122,417)
Sale of Capital Assets	0	0	703	703
Other	0	12,261	25,274	13,013
<i>Total Revenues</i>	<u>3,065,700</u>	<u>3,093,211</u>	<u>2,915,465</u>	<u>(177,746)</u>
Expenses				
Personal Services	773,096	808,058	791,745	16,313
Materials and Supplies	72,428	74,120	56,648	17,472
Contractual Services	985,496	1,015,496	993,078	22,418
Capital Outlay	2,229,382	2,397,594	2,396,694	900
Other	18,000	18,000	17,988	12
Debt Service:				
Principal Retirement	309,619	309,619	309,619	0
Interest and Fiscal Charges	111,624	111,624	111,624	0
<i>Total Expenses</i>	<u>4,499,645</u>	<u>4,734,511</u>	<u>4,677,396</u>	<u>57,115</u>
<i>Excess of Revenues Under Expenses before Capital Contributions and Advances</i>	(1,433,945)	(1,641,300)	(1,761,931)	(120,631)
Capital Contributions	1,434,000	1,434,000	1,311,336	(122,664)
Advances Out	(36,168)	(36,168)	(36,168)	0
<i>Net Change in Fund Equity</i>	(36,113)	(243,468)	(486,763)	(243,295)
<i>Fund Deficit Beginning of Year</i>	(1,352,397)	(1,352,397)	(1,352,397)	0
Prior Year Encumbrances Appropriated	2,267,672	2,267,672	2,267,672	0
<i>Fund Equity End of Year</i>	<u>\$879,162</u>	<u>\$671,807</u>	<u>\$428,512</u>	<u>(\$243,295)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Water District Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$1,387,900	\$1,423,000	\$1,390,611	(\$32,389)
OPWC Loans Issued	237,000	237,000	0	(237,000)
Other	0	0	2,878	2,878
<i>Total Revenues</i>	<u>1,624,900</u>	<u>1,660,000</u>	<u>1,393,489</u>	<u>(266,511)</u>
Expenses				
Personal Services	473,435	473,435	457,120	16,315
Materials and Supplies	101,931	105,893	93,257	12,636
Contractual Services	332,942	364,032	354,615	9,417
Capital Outlay	728,550	781,227	202,295	578,932
Other	3,000	3,000	3,000	0
Debt Service:				
Principal Retirement	217,562	217,562	217,562	0
Interest and Fiscal Charges	200,036	200,036	200,036	0
<i>Total Expenses</i>	<u>2,057,456</u>	<u>2,145,185</u>	<u>1,527,885</u>	<u>617,300</u>
<i>Excess of Revenues Under Expenses Before Capital Contributions and Advances</i>	(432,556)	(485,185)	(134,396)	350,789
Capital Contributions	309,447	309,447	0	(309,447)
Advances Out	(16,937)	(16,937)	(16,937)	0
<i>Net Change in Fund Equity</i>	(140,046)	(192,675)	(151,333)	41,342
<i>Fund Equity Beginning of Year</i>	578,464	578,464	578,464	0
Prior Year Encumbrances Appropriated	144,751	144,751	144,751	0
<i>Fund Equity End of Year</i>	<u>\$583,169</u>	<u>\$530,540</u>	<u>\$571,882</u>	<u>\$41,342</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,732,067	\$1,732,067	\$1,458,325	(\$273,742)
Charges for Services	291,849	291,849	329,441	37,592
Other	2,446	2,446	8,760	6,314
<i>Total Revenues</i>	<u>2,026,362</u>	<u>2,026,362</u>	<u>1,796,526</u>	<u>(229,836)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,584,797	1,587,797	1,493,136	94,661
Contractual Services	405,806	405,806	333,089	72,717
Materials and Supplies	41,596	38,596	19,182	19,414
Capital Outlay	5,296	5,296	3,000	2,296
<i>Total Expenditures</i>	<u>2,037,495</u>	<u>2,037,495</u>	<u>1,848,407</u>	<u>189,088</u>
<i>Excess of Revenues Under Expenditures</i>	(11,133)	(11,133)	(51,881)	(40,748)
Other Financing Sources				
Transfers In	20,712	20,712	20,712	0
<i>Net Change in Fund Balance</i>	9,579	9,579	(31,169)	(40,748)
<i>Fund Balance Beginning of Year</i>	222,803	222,803	222,803	0
Prior Year Encumbrances Appropriated	68,626	68,626	68,626	0
<i>Fund Balance End of Year</i>	<u>\$301,008</u>	<u>\$301,008</u>	<u>\$260,260</u>	<u>(\$40,748)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Wireless 911 Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$173,468	\$180,853	\$192,285	\$11,432
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	44,190	249,190	219,294	29,896
Capital Outlay	0	120,000	120,000	0
Other	300	300	101	199
<i>Total Expenditures</i>	<u>44,490</u>	<u>369,490</u>	<u>339,395</u>	<u>30,095</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	128,978	(188,637)	(147,110)	41,527
Other Financing Uses				
Transfers Out	(48,134)	(48,134)	(48,134)	0
<i>Net Change in Fund Balance</i>	80,844	(236,771)	(195,244)	41,527
<i>Fund Balance Beginning of Year</i>	314,378	314,378	314,378	0
Prior Year Encumbrances Appropriated	1,190	1,190	1,190	0
<i>Fund Balance End of Year</i>	<u>\$396,412</u>	<u>\$78,797</u>	<u>\$120,324</u>	<u>\$41,527</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
911 Emergency System Sales Tax Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Sales Taxes	\$0	\$45,500	\$45,640	\$140
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	45,500	45,640	140
<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>\$45,500</u>	<u>\$45,640</u>	<u>\$140</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$100	\$100	\$185	\$85
Charges for Services	1,070,500	1,092,439	1,090,635	(1,804)
Other	22,000	28,010	29,920	1,910
<i>Total Revenues</i>	<u>1,092,600</u>	<u>1,120,549</u>	<u>1,120,740</u>	<u>191</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	500,772	500,772	426,078	74,694
Contractual Services	226,783	226,783	162,627	64,156
Materials and Supplies	19,228	19,228	10,858	8,370
Capital Outlay	9,000	9,000	4,650	4,350
Total Real Estate Assessment	<u>755,783</u>	<u>755,783</u>	<u>604,213</u>	<u>151,570</u>
Geographic Information Systems:				
Personal Services	237,332	237,332	228,910	8,422
Contractual Services	222,040	287,078	249,402	37,676
Materials and Supplies	20,127	20,127	6,693	13,434
Capital Outlay	47,313	47,313	42,310	5,003
Other	2,750	2,750	250	2,500
Total Geographic Information Systems	<u>529,562</u>	<u>594,600</u>	<u>527,565</u>	<u>67,035</u>
<i>Total Expenditures</i>	<u>1,285,345</u>	<u>1,350,383</u>	<u>1,131,778</u>	<u>218,605</u>
<i>Net Change in Fund Balance</i>	(192,745)	(229,834)	(11,038)	218,796
<i>Fund Balance Beginning of Year</i>	1,991,193	1,991,193	1,991,193	0
Prior Year Encumbrances Appropriated	<u>263,720</u>	<u>263,720</u>	<u>263,720</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,062,168</u>	<u>\$2,025,079</u>	<u>\$2,243,875</u>	<u>\$218,796</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$2,027,152	\$2,027,152	\$2,071,689	\$44,537
Contributions and Donations	20,000	20,000	99	(19,901)
Other	452,302	452,302	128,890	(323,412)
<i>Total Revenues</i>	<u>2,499,454</u>	<u>2,499,454</u>	<u>2,200,678</u>	<u>(298,776)</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	1,003,018	1,303,018	1,303,008	10
Contractual Services	3,535,684	3,535,684	3,506,303	29,381
Materials and Supplies	10,000	10,000	99	9,901
Capital Outlay	10,000	10,000	0	10,000
Other	12,500	12,500	4,000	8,500
<i>Total Expenditures</i>	<u>4,571,202</u>	<u>4,871,202</u>	<u>4,813,410</u>	<u>57,792</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,071,748)</u>	<u>(2,371,748)</u>	<u>(2,612,732)</u>	<u>(240,984)</u>
Other Financing Sources (Uses)				
Transfers In	2,000,000	2,000,000	2,000,000	0
Transfers Out	0	(110,769)	(100,000)	10,769
<i>Total Other Financing Sources (Uses)</i>	<u>2,000,000</u>	<u>1,889,231</u>	<u>1,900,000</u>	<u>10,769</u>
<i>Net Change in Fund Balance</i>	(71,748)	(482,517)	(712,732)	(230,215)
<i>Fund Balance Beginning of Year</i>	386,577	386,577	386,577	0
Prior Year Encumbrances Appropriated	101,748	101,748	101,748	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$416,577</u>	<u>\$5,808</u>	<u>(\$224,407)</u>	<u>(\$230,215)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$233,300	\$233,300	\$272,265	\$38,965
Fines and Forfeitures	12,800	12,800	16,051	3,251
Charges for Services	14,000	14,000	13,814	(186)
Contributions and Donations	3,600	3,600	3,584	(16)
Other	100	6,170	7,214	1,044
<i>Total Revenues</i>	<u>263,800</u>	<u>269,870</u>	<u>312,928</u>	<u>43,058</u>
Expenditures				
Current:				
Health:				
Dog and Kennel:				
Personal Services	193,441	202,457	202,319	138
Contractual Services	24,892	23,862	20,985	2,877
Materials and Supplies	19,508	20,308	19,450	858
Capital Outlay	1,000	7,254	7,254	0
Other	40,982	41,666	36,499	5,167
Total Dog and Kennel	<u>279,823</u>	<u>295,547</u>	<u>286,507</u>	<u>9,040</u>
Dog Pound Donation:				
Contractual Services	3,600	3,600	31	3,569
<i>Total Expenditures</i>	<u>283,423</u>	<u>299,147</u>	<u>286,538</u>	<u>12,609</u>
<i>Net Change in Fund Balance</i>	(19,623)	(29,277)	26,390	55,667
<i>Fund Balance Beginning of Year</i>	100,666	100,666	100,666	0
Prior Year Encumbrances Appropriated	<u>8,802</u>	<u>8,802</u>	<u>8,802</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$89,845</u></u>	<u><u>\$80,191</u></u>	<u><u>\$135,858</u></u>	<u><u>\$55,667</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Collection Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$152,500	\$173,433	\$153,888	(\$19,545)
Other	0	9,633	12,769	3,136
<i>Total Revenues</i>	<u>152,500</u>	<u>183,066</u>	<u>166,657</u>	<u>(16,409)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	92,469	92,469	90,713	1,756
Contractual Services	2,787	2,787	2,787	0
Materials and Supplies	1,800	1,800	0	1,800
Capital Outlay	1,200	1,200	1,200	0
Other	18,417	18,417	8,417	10,000
Total Delinquent Real Estate - Treasurer	<u>116,673</u>	<u>116,673</u>	<u>103,117</u>	<u>13,556</u>
Delinquent Real Estate - Prosecutor:				
Personal Services	67,841	68,059	66,191	1,868
Contractual Services	1,000	782	410	372
Total Delinquent Real Estate - Prosecutor	<u>68,841</u>	<u>68,841</u>	<u>66,601</u>	<u>2,240</u>
<i>Total Expenditures</i>	<u>185,514</u>	<u>185,514</u>	<u>169,718</u>	<u>15,796</u>
<i>Net Change in Fund Balance</i>	(33,014)	(2,448)	(3,061)	(613)
<i>Fund Balance Beginning of Year</i>	162,536	162,536	162,536	0
Prior Year Encumbrances Appropriated	<u>10,249</u>	<u>10,249</u>	<u>10,249</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$139,771</u></u>	<u><u>\$170,337</u></u>	<u><u>\$169,724</u></u>	<u><u>(\$613)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Aging Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$1,393,853	\$1,421,353	\$1,421,347	(\$6)
Intergovernmental	45,495	48,195	48,194	(1)
<i>Total Revenues</i>	1,439,348	1,469,548	1,469,541	(7)
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,464,560	1,494,755	1,494,753	2
<i>Net Change in Fund Balance</i>	(25,212)	(25,207)	(25,212)	(5)
<i>Fund Balance Beginning of Year</i>	25,212	25,212	25,212	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$5</u>	<u>\$0</u>	<u>(\$5)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Smart Ohio Funding Grant Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$387	\$329	(\$58)
Expenditures				
Current:				
Public Safety:				
Mediation:				
Personal Services	0	314	314	0
Contractual Services	229,392	222,642	222,642	0
Materials and Supplies	1,756	6,864	6,864	0
Capital Outlay	50,000	73,439	73,439	0
Other	0	2,172	2,172	0
<i>Total Expenditures</i>	<u>281,148</u>	<u>305,431</u>	<u>305,431</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(281,148)	(305,044)	(305,102)	(58)
<i>Fund Balance Beginning of Year</i>	227,711	227,711	227,711	0
Prior Year Encumbrances Appropriated	<u>77,571</u>	<u>77,571</u>	<u>77,571</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$24,134</u></u>	<u><u>\$238</u></u>	<u><u>\$180</u></u>	<u><u>(\$58)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,625,355	\$1,897,435	\$1,036,012	(\$861,423)
Interest	0	0	123	123
Other	160,580	160,580	179,785	19,205
<i>Total Revenues</i>	<u>1,785,935</u>	<u>2,058,015</u>	<u>1,215,920</u>	<u>(842,095)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	3,500	3,500	2,793	707
Public Works:				
Community Development Program:				
Capital Outlay	863,434	1,243,794	1,199,246	44,548
Intergovernmental:				
Block Grant:				
Contractual Services	272,881	272,881	195,709	77,172
Other	560,175	543,576	411,456	132,120
<i>Total Intergovernmental</i>	<u>833,056</u>	<u>816,457</u>	<u>607,165</u>	<u>209,292</u>
<i>Total Expenditures</i>	<u>1,699,990</u>	<u>2,063,751</u>	<u>1,809,204</u>	<u>254,547</u>
<i>Net Change in Fund Balance</i>	85,945	(5,736)	(593,284)	(587,548)
<i>Fund Deficit Beginning of Year</i>	(423,654)	(423,654)	(423,654)	0
Prior Year Encumbrances Appropriated	429,390	429,390	429,390	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$91,681</u>	<u>\$0</u>	<u>(\$587,548)</u>	<u>(\$587,548)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Economic Development Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$38,820	\$38,820	\$37,720	(\$1,100)
Charges for Services	31,140	31,140	27,286	(3,854)
Other	500	500	8,826	8,326
<i>Total Revenues</i>	<u>70,460</u>	<u>70,460</u>	<u>73,832</u>	<u>3,372</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	116,088	115,968	115,575	393
Contractual Services	1,290	1,140	964	176
Materials and Supplies	3,272	3,272	3,266	6
Capital Outlay	0	270	270	0
<i>Total Expenditures</i>	<u>120,650</u>	<u>120,650</u>	<u>120,075</u>	<u>575</u>
<i>Excess of Revenues Under Expenditures</i>	(50,190)	(50,190)	(46,243)	3,947
Other Financing Sources				
Transfers In	50,119	50,119	50,119	0
<i>Net Change in Fund Balance</i>	(71)	(71)	3,876	3,947
<i>Fund Deficit Beginning of Year</i>	(432)	(432)	(432)	0
Prior Year Encumbrances Appropriated	503	503	503	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$3,947</u>	<u>\$3,947</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enterprise Zone Fund
For the Year Ended December 31, 2018

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Grant Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$160,204	\$160,204	\$160,204	\$0
Other	0	1,300	1,323	23
<i>Total Revenues</i>	<u>160,204</u>	<u>161,504</u>	<u>161,527</u>	<u>23</u>
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	144,334	148,594	147,246	1,348
Contractual Services	4,540	4,540	0	4,540
Materials and Supplies	11,330	11,329	0	11,329
<i>Total Expenditures</i>	<u>160,204</u>	<u>164,463</u>	<u>147,246</u>	<u>17,217</u>
<i>Net Change in Fund Balance</i>	0	(2,959)	14,281	17,240
<i>Fund Balance Beginning of Year</i>	<u>9,990</u>	<u>9,990</u>	<u>9,990</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,990</u></u>	<u><u>\$7,031</u></u>	<u><u>\$24,271</u></u>	<u><u>\$17,240</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Multi-County Drug Task Force Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$58,036	\$49,141	(\$8,895)
Fines and Forfeitures	0	0	8,918	8,918
Contributions and Donations	0	2,640	4,618	1,978
<i>Total Revenues</i>	0	60,676	62,677	2,001
Expenditures				
Current:				
Public Safety:				
Multi-County Lead Task Force:				
Personal Services	0	47,715	34,500	13,215
Contractual Services	0	3,156	3,092	64
Materials and Supplies	0	1,000	750	250
Capital Outlay	0	600	0	600
Other	0	17,800	10,000	7,800
<i>Total Expenditures</i>	0	70,271	48,342	21,929
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(9,595)	14,335	23,930
Other Financing Sources				
Transfers In	0	10,300	0	(10,300)
<i>Net Change in Fund Balance</i>	0	705	14,335	13,630
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$705	\$14,335	\$13,630

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$185,000	\$200,637	\$201,137	\$500
Other	500	990	493	(497)
<i>Total Revenues</i>	<u>185,500</u>	<u>201,627</u>	<u>201,630</u>	<u>3</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	118,103	118,124	114,244	3,880
Contractual Services	114,258	114,308	64,647	49,661
Materials and Supplies	8,000	8,000	4,500	3,500
Capital Outlay	2,580	2,580	1,950	630
<i>Total Expenditures</i>	<u>242,941</u>	<u>243,012</u>	<u>185,341</u>	<u>57,671</u>
<i>Net Change in Fund Balance</i>	(57,441)	(41,385)	16,289	57,674
<i>Fund Balance Beginning of Year</i>	83,946	83,946	83,946	0
Prior Year Encumbrances Appropriated	<u>39,603</u>	<u>39,603</u>	<u>39,603</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$66,108</u></u>	<u><u>\$82,164</u></u>	<u><u>\$139,838</u></u>	<u><u>\$57,674</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Concealed Handgun License Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$125,000	\$125,000	\$126,235	\$1,235
Other	0	0	30	30
<i>Total Revenues</i>	<u>125,000</u>	<u>125,000</u>	<u>126,265</u>	<u>1,265</u>
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Personal Services	62,000	62,000	62,000	0
Contractual Services	60,877	60,877	55,499	5,378
Materials and Supplies	6,337	6,337	5,043	1,294
Other	200	200	124	76
<i>Total Expenditures</i>	<u>129,414</u>	<u>129,414</u>	<u>122,666</u>	<u>6,748</u>
<i>Net Change in Fund Balance</i>	(4,414)	(4,414)	3,599	8,013
<i>Fund Balance Beginning of Year</i>	112,649	112,649	112,649	0
Prior Year Encumbrances Appropriated	<u>9,214</u>	<u>9,214</u>	<u>9,214</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$117,449</u></u>	<u><u>\$117,449</u></u>	<u><u>\$125,462</u></u>	<u><u>\$8,013</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Assistance Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$90,185	\$90,185	\$91,247	\$1,062
Other	0	0	440	440
<i>Total Revenues</i>	<u>90,185</u>	<u>90,185</u>	<u>91,687</u>	<u>1,502</u>
Expenditures				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	119,641	119,666	103,136	16,530
Contractual Services	4,614	4,589	4,286	303
Materials and Supplies	500	500	500	0
<i>Total Expenditures</i>	<u>124,755</u>	<u>124,755</u>	<u>107,922</u>	<u>16,833</u>
<i>Excess of Revenues Under Expenditures</i>	(34,570)	(34,570)	(16,235)	18,335
Other Financing Sources				
Transfers In	34,460	34,460	34,460	0
<i>Net Change in Fund Balance</i>	(110)	(110)	18,225	18,335
<i>Fund Balance Beginning of Year</i>	14,268	14,268	14,268	0
Prior Year Encumbrances Appropriated	216	216	216	0
<i>Fund Balance End of Year</i>	<u><u>\$14,374</u></u>	<u><u>\$14,374</u></u>	<u><u>\$32,709</u></u>	<u><u>\$18,335</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Diversion Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$150	\$149	(\$1)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	150	149	(1)
<i>Fund Balance Beginning of Year</i>	<u>1,347</u>	<u>1,347</u>	<u>1,347</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,347</u></u>	<u><u>\$1,497</u></u>	<u><u>\$1,496</u></u>	<u><u>(\$1)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Continued Professional Training Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$12,800	\$15,660	\$15,660	\$0
Expenditures				
Current:				
Public Safety:				
Sheriff:				
Personal Services	<u>12,640</u>	<u>13,640</u>	<u>10,988</u>	<u>2,652</u>
<i>Excess of Revenues Over Expenditures</i>	160	2,020	4,672	2,652
Other Financing Uses				
Transfers Out	<u>(4,700)</u>	<u>(3,700)</u>	<u>(1,500)</u>	<u>2,200</u>
<i>Net Change in Fund Balance</i>	(4,540)	(1,680)	3,172	4,852
<i>Fund Balance Beginning of Year</i>	6,065	6,065	6,065	0
Prior Year Encumbrances Appropriated	<u>4,540</u>	<u>4,540</u>	<u>4,540</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,065</u></u>	<u><u>\$8,925</u></u>	<u><u>\$13,777</u></u>	<u><u>\$4,852</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,600	\$1,600	\$2,165	\$565
Fines and Forfeitures	8,000	8,000	5,245	(2,755)
Charges for Services	60	60	0	(60)
Other	350	350	349	(1)
<i>Total Revenues</i>	<u>10,010</u>	<u>10,010</u>	<u>7,759</u>	<u>(2,251)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Juvenile Indigent Drivers:				
Contractual Services	1,500	1,500	0	1,500
Indigent Drivers:				
Contractual Services	9,750	9,750	9,750	0
<i>Total Expenditures</i>	<u>11,250</u>	<u>11,250</u>	<u>9,750</u>	<u>1,500</u>
<i>Net Change in Fund Balance</i>	(1,240)	(1,240)	(1,991)	(751)
<i>Fund Balance Beginning of Year</i>	<u>6,590</u>	<u>6,590</u>	<u>6,590</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,350</u></u>	<u><u>\$5,350</u></u>	<u><u>\$4,599</u></u>	<u><u>(\$751)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$13,000	\$13,000	\$12,300	(\$700)
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	1,105	1,705	1,342	363
Contractual Services	16,895	19,495	18,001	1,494
Capital Outlay	0	2,000	1,497	503
Other	200	500	464	36
<i>Total Expenditures</i>	<u>18,200</u>	<u>23,700</u>	<u>21,304</u>	<u>2,396</u>
<i>Net Change in Fund Balance</i>	(5,200)	(10,700)	(9,004)	1,696
<i>Fund Balance Beginning of Year</i>	18,474	18,474	18,474	0
Prior Year Encumbrances Appropriated	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$15,574</u></u>	<u><u>\$10,074</u></u>	<u><u>\$11,770</u></u>	<u><u>\$1,696</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Legal Research Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$19,500	\$21,038	\$21,044	\$6
Expenditures				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	14,944	17,000	13,789	3,211
Capital Outlay	9,582	12,909	11,187	1,722
<i>Total Expenditures</i>	<u>24,526</u>	<u>29,909</u>	<u>24,976</u>	<u>4,933</u>
<i>Net Change in Fund Balance</i>	(5,026)	(8,871)	(3,932)	4,939
<i>Fund Balance Beginning of Year</i>	25,551	25,551	25,551	0
Prior Year Encumbrances Appropriated	<u>4,582</u>	<u>4,582</u>	<u>4,582</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,107</u></u>	<u><u>\$21,262</u></u>	<u><u>\$26,201</u></u>	<u><u>\$4,939</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$200	\$200	\$254	\$54
Expenditures				
Current:				
Public Safety:				
Enforcement and Education:				
Materials and Supplies	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>
<i>Net Change in Fund Balance</i>	(100)	(100)	254	354
<i>Fund Balance Beginning of Year</i>	1,435	1,435	1,435	0
Prior Year Encumbrances Appropriated	<u>300</u>	<u>300</u>	<u>300</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,635</u></u>	<u><u>\$1,635</u></u>	<u><u>\$1,989</u></u>	<u><u>\$354</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Special Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$20,000	\$20,077	\$20,077	\$0
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Contractual Services	10,000	10,302	10,302	0
Other	10,000	9,775	9,775	0
<i>Total Expenditures</i>	<u>20,000</u>	<u>20,077</u>	<u>20,077</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Grant Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$67,000	\$73,891	\$73,896	\$5
Other	0	132	127	(5)
<i>Total Revenues</i>	<u>67,000</u>	<u>74,023</u>	<u>74,023</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	67,932	74,901	65,070	9,831
Contractual Services	700	700	0	700
Capital Outlay	4,076	4,076	2,371	1,705
Other	150	150	0	150
<i>Total Expenditures</i>	<u>72,858</u>	<u>79,827</u>	<u>67,441</u>	<u>12,386</u>
<i>Net Change in Fund Balance</i>	(5,858)	(5,804)	6,582	12,386
<i>Fund Balance Beginning of Year</i>	<u>12,827</u>	<u>12,827</u>	<u>12,827</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,969</u></u>	<u><u>\$7,023</u></u>	<u><u>\$19,409</u></u>	<u><u>\$12,386</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Special Projects Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$3,000	\$3,000	\$3,008	\$8
Charges for Services	79,000	81,300	81,010	(290)
<i>Total Revenues</i>	<u>82,000</u>	<u>84,300</u>	<u>84,018</u>	<u>(282)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
County Court Special Projects:				
Personal Services	0	37,700	37,700	0
Contractual Services	83,597	83,597	83,417	180
Materials and Supplies	13,612	13,612	13,414	198
Capital Outlay	7,000	7,000	6,994	6
Other	22,048	22,048	21,983	65
<i>Total Expenditures</i>	<u>126,257</u>	<u>163,957</u>	<u>163,508</u>	<u>449</u>
<i>Net Change in Fund Balance</i>	(44,257)	(79,657)	(79,490)	167
<i>Fund Balance Beginning of Year</i>	178,035	178,035	178,035	0
Prior Year Encumbrances Appropriated	<u>38,257</u>	<u>38,257</u>	<u>38,257</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$172,035</u></u>	<u><u>\$136,635</u></u>	<u><u>\$136,802</u></u>	<u><u>\$167</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Projects Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$75,000	\$75,000	\$72,609	(\$2,391)
Other	0	0	406	406
<i>Total Revenues</i>	<u>75,000</u>	<u>75,000</u>	<u>73,015</u>	<u>(1,985)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	113,889	113,889	99,877	14,012
Contractual Services	100	100	0	100
Materials and Supplies	1,293	2,793	1,514	1,279
Capital Outlay	4,400	6,500	1,250	5,250
<i>Total Expenditures</i>	<u>119,682</u>	<u>123,282</u>	<u>102,641</u>	<u>20,641</u>
<i>Net Change in Fund Balance</i>	(44,682)	(48,282)	(29,626)	18,656
<i>Fund Balance Beginning of Year</i>	65,114	65,114	65,114	0
Prior Year Encumbrances Appropriated	<u>1,033</u>	<u>1,033</u>	<u>1,033</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$21,465</u></u>	<u><u>\$17,865</u></u>	<u><u>\$36,521</u></u>	<u><u>\$18,656</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$40,000	\$46,889	\$46,865	(\$24)
Other	0	0	25	25
<i>Total Revenues</i>	<u>40,000</u>	<u>46,889</u>	<u>46,890</u>	<u>1</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Common Pleas Special Projects:				
Personal Services	6,999	4,145	4,145	0
Contractual Services	30,477	27,747	24,457	3,290
Materials and Supplies	884	884	600	284
Capital Outlay	21,664	32,407	28,854	3,553
<i>Total Expenditures</i>	<u>60,024</u>	<u>65,183</u>	<u>58,056</u>	<u>7,127</u>
<i>Net Change in Fund Balance</i>	(20,024)	(18,294)	(11,166)	7,128
<i>Fund Balance Beginning of Year</i>	19,083	19,083	19,083	0
Prior Year Encumbrances Appropriated	<u>2,111</u>	<u>2,111</u>	<u>2,111</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,170</u></u>	<u><u>\$2,900</u></u>	<u><u>\$10,028</u></u>	<u><u>\$7,128</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Title IV-E Fund
For the Year Ended December 31, 2018

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Treasury Seizure of Monies Fund
For the Year Ended December 31, 2018

	<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	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>	<u>\$29</u>	<u>\$29</u>	<u>\$29</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jury Administration Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$1,600	\$1,600	\$614	(\$986)
Expenditures				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	200	200	0	200
Materials and Supplies	1,963	2,032	251	1,781
Capital Outlay	500	500	0	500
<i>Total Expenditures</i>	<u>2,663</u>	<u>2,732</u>	<u>251</u>	<u>2,481</u>
<i>Net Change in Fund Balance</i>	(1,063)	(1,132)	363	1,495
<i>Fund Balance Beginning of Year</i>	983	983	983	0
Prior Year Encumbrances Appropriated	<u>150</u>	<u>150</u>	<u>150</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$70</u></u>	<u><u>\$1</u></u>	<u><u>\$1,496</u></u>	<u><u>\$1,495</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Help America Vote Act Grant Fund
For the Year Ended December 31, 2018

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

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$3,500	\$3,500	\$2,390	(\$1,110)
Expenditures				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Contractual Services	<u>6,500</u>	<u>6,500</u>	<u>6,499</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	(3,000)	(3,000)	(4,109)	(1,109)
<i>Fund Balance Beginning of Year</i>	<u>4,210</u>	<u>4,210</u>	<u>4,210</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,210</u></u>	<u><u>\$1,210</u></u>	<u><u>\$101</u></u>	<u><u>(\$1,109)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Interlock Alcohol Treatment Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$100	\$100	\$125	\$25
Expenditures				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Other	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
<i>Net Change in Fund Balance</i>	0	0	125	125
<i>Fund Balance Beginning of Year</i>	<u>310</u>	<u>310</u>	<u>310</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$310</u></u>	<u><u>\$310</u></u>	<u><u>\$435</u></u>	<u><u>\$125</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Law Library Resource Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$4,756	\$4,756
Fines and Forfeitures	116,000	116,000	111,601	(4,399)
Charges for Services	13,750	13,750	15,378	1,628
Other	100	100	637	537
<i>Total Revenues</i>	<u>129,850</u>	<u>129,850</u>	<u>132,372</u>	<u>2,522</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Law Library Resources:				
Personal Services	64,551	64,551	63,328	1,223
Contractual Services	43,718	47,575	40,593	6,982
Capital Outlay	30,082	31,225	27,360	3,865
Other	200	200	112	88
<i>Total Expenditures</i>	<u>138,551</u>	<u>143,551</u>	<u>131,393</u>	<u>12,158</u>
<i>Net Change in Fund Balance</i>	(8,701)	(13,701)	979	14,680
<i>Fund Balance Beginning of Year</i>	144,777	144,777	144,777	0
Prior Year Encumbrances Appropriated	<u>11,150</u>	<u>11,150</u>	<u>11,150</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$147,226</u></u>	<u><u>\$142,226</u></u>	<u><u>\$156,906</u></u>	<u><u>\$14,680</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Justice Seizure of Monies Fund
For the Year Ended December 31, 2018

	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>

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, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$89,000	\$151,958	\$151,960	\$2
Expenditures				
Current:				
General Government:				
Judicial:				
Targeted Community Alternative to Prison:				
Personal Services	0	14,710	7,061	7,649
Contractual Services	89,000	139,000	79,040	59,960
<i>Total Expenditures</i>	<u>89,000</u>	<u>153,710</u>	<u>86,101</u>	<u>67,609</u>
<i>Net Change in Fund Balance</i>	0	(1,752)	65,859	67,611
<i>Fund Balance Beginning of Year</i>	<u>44,938</u>	<u>44,938</u>	<u>44,938</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$44,938</u></u>	<u><u>\$43,186</u></u>	<u><u>\$110,797</u></u>	<u><u>\$67,611</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County 911 Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$20,316	\$20,318	\$2
Other	12,000	22,554	23,014	460
<i>Total Revenues</i>	<u>12,000</u>	<u>42,870</u>	<u>43,332</u>	<u>462</u>
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	1,424,414	1,412,414	1,330,414	82,000
Contractual Services	246,755	258,755	181,859	76,896
Materials and Supplies	10,099	10,099	7,570	2,529
Other	800	800	0	800
<i>Total Expenditures</i>	<u>1,682,068</u>	<u>1,682,068</u>	<u>1,519,843</u>	<u>162,225</u>
<i>Excess of Revenues Under Expenditures</i>	(1,670,068)	(1,639,198)	(1,476,511)	162,687
Other Financing Sources				
Transfers In	1,543,088	1,543,088	1,543,088	0
<i>Net Change in Fund Balance</i>	(126,980)	(96,110)	66,577	162,687
<i>Fund Balance Beginning of Year</i>	109,065	109,065	109,065	0
Prior Year Encumbrances Appropriated	17,917	17,917	17,917	0
<i>Fund Balance End of Year</i>	<u>\$2</u>	<u>\$30,872</u>	<u>\$193,559</u>	<u>\$162,687</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operations Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$120,000	\$120,000	\$128,964	\$8,964
Fines and Forfeitures	700	700	844	144
Charges for Services	41,000	41,000	44,648	3,648
Other	6,950	31,610	35,795	4,185
<i>Total Revenues</i>	<u>168,650</u>	<u>193,310</u>	<u>210,251</u>	<u>16,941</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,856,031	2,777,831	2,675,570	102,261
Contractual Services	303,795	316,295	271,798	44,497
Materials and Supplies	198,772	195,272	182,516	12,756
Utilities	261,239	261,239	259,194	2,045
Capital Outlay	0	14,200	14,034	166
<i>Total Expenditures</i>	<u>3,619,837</u>	<u>3,564,837</u>	<u>3,403,112</u>	<u>161,725</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,451,187)</u>	<u>(3,371,527)</u>	<u>(3,192,861)</u>	<u>178,666</u>
Other Financing Sources (Uses)				
Transfers In	3,085,381	3,085,381	3,085,381	0
Transfers Out	0	(55,000)	(55,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,085,381</u>	<u>3,030,381</u>	<u>3,030,381</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(365,806)	(341,146)	(162,480)	178,666
<i>Fund Balance Beginning of Year</i>	254,997	254,997	254,997	0
Prior Year Encumbrances Appropriated	110,809	110,809	110,809	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$24,660</u>	<u>\$203,326</u>	<u>\$178,666</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$825,000	\$825,000	\$802,095	(\$22,905)
Other	0	0	2,508	2,508
<i>Total Revenues</i>	<u>825,000</u>	<u>825,000</u>	<u>804,603</u>	<u>(20,397)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	382,726	382,726	342,963	39,763
Contractual Services	41,251	41,251	34,452	6,799
Materials and Supplies	15,359	15,359	8,109	7,250
Capital Outlay	1,309	1,309	0	1,309
Other	32,000	34,957	34,957	0
<i>Total Expenditures</i>	<u>472,645</u>	<u>475,602</u>	<u>420,481</u>	<u>55,121</u>
<i>Excess of Revenues Over Expenditures</i>	352,355	349,398	384,122	34,724
Other Financing Uses				
Transfers Out	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	52,355	49,398	84,122	34,724
<i>Fund Balance Beginning of Year</i>	991,084	991,084	991,084	0
Prior Year Encumbrances Appropriated	<u>21,149</u>	<u>21,149</u>	<u>21,149</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,064,588</u>	<u>\$1,061,631</u>	<u>\$1,096,355</u>	<u>\$34,724</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Growth Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Current:				
Public Works:				
Growth:				
Contractual Services	24,147	61,647	59,647	2,000
Other	<u>0</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>24,147</u>	<u>64,647</u>	<u>62,647</u>	<u>2,000</u>
<i>Excess of Revenues Under Expenditures</i>	(24,147)	(64,647)	(62,647)	2,000
Other Financing Sources				
Advance In	<u>0</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(24,147)	10,353	12,353	2,000
<i>Fund Balance Beginning of Year</i>	1,610,813	1,610,813	1,610,813	0
Prior Year Encumbrances Appropriated	<u>22,147</u>	<u>22,147</u>	<u>22,147</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,608,813</u></u>	<u><u>\$1,643,313</u></u>	<u><u>\$1,645,313</u></u>	<u><u>\$2,000</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Special Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$75,000	\$75,438	\$75,438	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Recorder:				
Contractual Services	75,649	75,649	71,268	4,381
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>78,649</u>	<u>78,649</u>	<u>71,268</u>	<u>7,381</u>
<i>Net Change in Fund Balance</i>	(3,649)	(3,211)	4,170	7,381
<i>Fund Balance Beginning of Year</i>	108,663	108,663	108,663	0
Prior Year Encumbrances Appropriated	<u>12,649</u>	<u>12,649</u>	<u>12,649</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$117,663</u></u>	<u><u>\$118,101</u></u>	<u><u>\$125,482</u></u>	<u><u>\$7,381</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Southern District Probation Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$32,000	\$37,174	\$37,128	(\$46)
Other	0	1,799	1,851	52
<i>Total Revenues</i>	<u>32,000</u>	<u>38,973</u>	<u>38,979</u>	<u>6</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Southern District Probation:				
Personal Services	0	1,850	1,850	0
Contractual Services	14,067	14,067	13,578	489
Materials and Supplies	8,951	8,951	8,951	0
Capital Outlay	3,000	3,000	2,898	102
Total Southern District Probation	<u>26,018</u>	<u>27,868</u>	<u>27,277</u>	<u>591</u>
Special Probation:				
Personal Services	380,189	380,211	380,062	149
Contractual Services	11,530	11,530	8,407	3,123
Materials and Supplies	4,642	4,620	2,132	2,488
Total Special Probation	<u>396,361</u>	<u>396,361</u>	<u>390,601</u>	<u>5,760</u>
Probation Services:				
Personal Services	3,000	3,000	1,713	1,287
Contractual Services	1,803	13,886	6,095	7,791
Materials and Supplies	7,961	7,961	4,659	3,302
Capital Outlay	6,000	2,000	140	1,860
Total Probation Services	<u>18,764</u>	<u>26,847</u>	<u>12,607</u>	<u>14,240</u>
<i>Total Expenditures</i>	<u>441,143</u>	<u>451,076</u>	<u>430,485</u>	<u>20,591</u>
<i>Excess of Revenues Under Expenditures</i>	(409,143)	(412,103)	(391,506)	20,597
Other Financing Sources				
Transfers In	382,121	382,121	382,121	0
<i>Net Change in Fund Balance</i>	(27,022)	(29,982)	(9,385)	20,597
<i>Fund Balance Beginning of Year</i>	101,844	101,844	101,844	0
Prior Year Encumbrances Appropriated	11,854	11,854	11,854	0
<i>Fund Balance End of Year</i>	<u>\$86,676</u>	<u>\$83,716</u>	<u>\$104,313</u>	<u>\$20,597</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Joint Public Defender Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$459,713	\$459,713	\$452,475	(\$7,238)
Other	0	0	3,138	3,138
<i>Total Revenues</i>	<u>459,713</u>	<u>459,713</u>	<u>455,613</u>	<u>(4,100)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	762,682	774,282	767,100	7,182
Contractual Services	75,206	63,606	60,115	3,491
Materials and Supplies	12,041	15,541	11,716	3,825
Capital Outlay	14,600	11,100	10,884	216
Other	3,500	3,500	820	2,680
<i>Total Expenditures</i>	<u>868,029</u>	<u>868,029</u>	<u>850,635</u>	<u>17,394</u>
<i>Excess of Revenues Under Expenditures</i>	(408,316)	(408,316)	(395,022)	13,294
Other Financing Sources				
Transfers In	393,125	393,125	393,125	0
<i>Net Change in Fund Balance</i>	(15,191)	(15,191)	(1,897)	13,294
<i>Fund Balance Beginning of Year</i>	409	409	409	0
Prior Year Encumbrances Appropriated	15,191	15,191	15,191	0
<i>Fund Balance End of Year</i>	<u>\$409</u>	<u>\$409</u>	<u>\$13,703</u>	<u>\$13,294</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Obligation Bond Retirement Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Debt Service:				
Principal Retirement	54,000	54,000	54,000	0
Interest and Fiscal Charges	<u>25,479</u>	<u>25,479</u>	<u>25,479</u>	<u>0</u>
<i>Total Expenditures</i>	<u>79,479</u>	<u>79,479</u>	<u>79,479</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(79,479)	(79,479)	(79,479)	0
Other Financing Sources				
Transfers In	<u>79,479</u>	<u>79,479</u>	<u>79,479</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$500	\$500	\$325	(\$175)
Expenditures				
Capital Outlay	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
<i>Net Change in Fund Balance</i>	0	0	325	325
<i>Fund Balance Beginning of Year</i>	<u>218,457</u>	<u>218,457</u>	<u>218,457</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$218,457</u></u>	<u><u>\$218,457</u></u>	<u><u>\$218,782</u></u>	<u><u>\$325</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement D. D. S. Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>29,000</u>	<u>80,000</u>	<u>57,583</u>	<u>22,417</u>
<i>Excess of Revenues Under Expenditures</i>	(29,000)	(80,000)	(57,583)	22,417
Other Financing Sources				
Transfers In	<u>39,000</u>	<u>58,000</u>	<u>58,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	10,000	(22,000)	417	22,417
<i>Fund Balance Beginning of Year</i>	<u>41,953</u>	<u>41,953</u>	<u>41,953</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$51,953</u></u>	<u><u>\$19,953</u></u>	<u><u>\$42,370</u></u>	<u><u>\$22,417</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$6,000	\$6,000	\$5,700	(\$300)
Other	32,028	39,885	51,865	11,980
<i>Total Revenues</i>	38,028	45,885	57,565	11,680
Expenditures				
Capital Outlay	552,588	1,001,625	926,468	75,157
<i>Excess of Revenues Under Expenditures</i>	(514,560)	(955,740)	(868,903)	86,837
Other Financing Sources (Uses)				
Sale of Capital Assets	5,000	5,000	0	(5,000)
Advances In	53,105	53,105	53,105	0
Transfers In	586,412	686,412	686,412	0
Transfers Out	(79,479)	(79,479)	(79,479)	0
<i>Total Other Financing Sources (Uses)</i>	565,038	665,038	660,038	(5,000)
<i>Net Change in Fund Balance</i>	50,478	(290,702)	(208,865)	81,837
<i>Fund Balance Beginning of Year</i>	721,712	721,712	721,712	0
Prior Year Encumbrances Appropriated	45,655	45,655	45,655	0
<i>Fund Balance End of Year</i>	<u>\$817,845</u>	<u>\$476,665</u>	<u>\$558,502</u>	<u>\$81,837</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Building Improvement Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$28,000	\$28,000	\$19,811	(\$8,189)
Expenditures				
Capital Outlay	1,404,044	1,574,125	1,484,330	89,795
Debt Service:				
Principal Retirement	94,260	94,260	94,260	0
Interest and Fiscal Charges	46,894	55,091	55,091	0
<i>Total Expenditures</i>	<u>1,545,198</u>	<u>1,723,476</u>	<u>1,633,681</u>	<u>89,795</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,517,198)</u>	<u>(1,695,476)</u>	<u>(1,613,870)</u>	<u>81,606</u>
Other Financing Sources				
General Obligation Bonds Issued	1,400,000	1,400,000	750,000	(650,000)
Transfers In	457,667	457,667	457,667	0
<i>Total Other Financing Sources</i>	<u>1,857,667</u>	<u>1,857,667</u>	<u>1,207,667</u>	<u>(650,000)</u>
<i>Net Change in Fund Balance</i>	340,469	162,191	(406,203)	(568,394)
<i>Fund Deficit Beginning of Year</i>	(641,924)	(641,924)	(641,924)	0
Prior Year Encumbrances Appropriated	1,142,744	1,142,744	1,142,744	0
<i>Fund Balance End of Year</i>	<u>\$841,289</u>	<u>\$663,011</u>	<u>\$94,617</u>	<u>(\$568,394)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Grants Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$1,679,760	\$1,679,760	\$0
Expenditures				
Capital Outlay	<u>0</u>	<u>1,679,760</u>	<u>1,679,760</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$18,000	\$23,000	\$23,000	\$0
Expenditures				
Capital Outlay	<u>18,900</u>	<u>39,518</u>	<u>29,983</u>	<u>9,535</u>
<i>Net Change in Fund Balance</i>	(900)	(16,518)	(6,983)	9,535
<i>Fund Balance Beginning of Year</i>	33,112	33,112	33,112	0
Prior Year Encumbrances Appropriated	<u>900</u>	<u>900</u>	<u>900</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$33,112</u></u>	<u><u>\$17,494</u></u>	<u><u>\$27,029</u></u>	<u><u>\$9,535</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computers Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$150,500	\$160,390	\$160,206	(\$184)
Expenditures				
Capital Outlay	<u>135,516</u>	<u>135,528</u>	<u>129,042</u>	<u>6,486</u>
<i>Net Change in Fund Balance</i>	14,984	24,862	31,164	6,302
<i>Fund Balance Beginning of Year</i>	217,422	217,422	217,422	0
Prior Year Encumbrances Appropriated	<u>7,501</u>	<u>7,501</u>	<u>7,501</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$239,907</u></u>	<u><u>\$249,785</u></u>	<u><u>\$256,087</u></u>	<u><u>\$6,302</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Canal Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$5,100	\$6,389	\$6,390	\$1
Expenditures				
Capital Outlay	4,850	7,101	6,592	509
<i>Net Change in Fund Balance</i>	250	(712)	(202)	510
<i>Fund Balance Beginning of Year</i>	5,955	5,955	5,955	0
Prior Year Encumbrances Appropriated	150	150	150	0
<i>Fund Balance End of Year</i>	<u>\$6,355</u>	<u>\$5,393</u>	<u>\$5,903</u>	<u>\$510</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Norma Johnson Nature Preserve Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$3,200	\$3,200	\$2,052	(\$1,148)
Expenditures				
Capital Outlay	<u>6,121</u>	<u>6,121</u>	<u>1,917</u>	<u>4,204</u>
<i>Net Change in Fund Balance</i>	(2,921)	(2,921)	135	3,056
<i>Fund Balance Beginning of Year</i>	9,664	9,664	9,664	0
Prior Year Encumbrances Appropriated	<u>601</u>	<u>601</u>	<u>601</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,344</u></u>	<u><u>\$7,344</u></u>	<u><u>\$10,400</u></u>	<u><u>\$3,056</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Commissioners Parks and Recreation Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$15,431	\$16,686	\$1,255
Contributions and Donations	0	5,000	13,750	8,750
Other	400	508	534	26
<i>Total Revenues</i>	400	20,939	30,970	10,031
Expenditures				
Capital Outlay	42,246	58,759	45,238	13,521
<i>Excess of Revenues Under Expenditures</i>	(41,846)	(37,820)	(14,268)	23,552
Other Financing Sources (Uses)				
Advances Out	(75,000)	(75,000)	(75,000)	0
Transfers In	55,000	55,000	55,000	0
<i>Total Other Financing Sources (Uses)</i>	(20,000)	(20,000)	(20,000)	0
<i>Net Change in Fund Balance</i>	(61,846)	(57,820)	(34,268)	23,552
<i>Fund Balance Beginning of Year</i>	86,137	86,137	86,137	0
Prior Year Encumbrances Appropriated	85,740	85,740	85,740	0
<i>Fund Balance End of Year</i>	<u>\$110,031</u>	<u>\$114,057</u>	<u>\$137,609</u>	<u>\$23,552</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Group Life Insurance Fund
For the Year Ended December 31, 2018

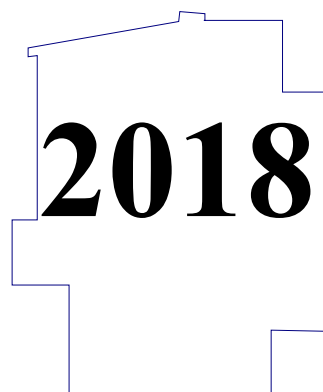
	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenses				
Personal Services	1,933	1,933	1,933	0
Contractual Services	16,000	19,300	19,108	192
Other	<u>20</u>	<u>20</u>	<u>14</u>	<u>6</u>
<i>Total Expenses</i>	<u>17,953</u>	<u>21,253</u>	<u>21,055</u>	<u>198</u>
<i>Net Change in Fund Equity</i>	(17,953)	(21,253)	(21,055)	198
<i>Fund Equity Beginning of Year</i>	<u>141,322</u>	<u>141,322</u>	<u>141,322</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$123,369</u></u>	<u><u>\$120,069</u></u>	<u><u>\$120,267</u></u>	<u><u>\$198</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Workers' Compensation Fund
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$362,000	\$362,000	\$346,071	(\$15,929)
Other	10,000	40,131	62,627	22,496
<i>Total Revenues</i>	<u>372,000</u>	<u>402,131</u>	<u>408,698</u>	<u>6,567</u>
Expenses				
Personal Services	41,694	41,694	41,352	342
Contractual Services	425,866	425,866	285,408	140,458
Claims	23,159	23,159	23,159	0
Other	237	302	302	0
<i>Total Expenses</i>	<u>490,956</u>	<u>491,021</u>	<u>350,221</u>	<u>140,800</u>
<i>Net Change in Fund Equity</i>	(118,956)	(88,890)	58,477	147,367
<i>Fund Equity Beginning of Year</i>	341,167	341,167	341,167	0
Prior Year Encumbrances Appropriated	<u>642</u>	<u>642</u>	<u>642</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$222,853</u></u>	<u><u>\$252,919</u></u>	<u><u>\$400,286</u></u>	<u><u>\$147,367</u></u>

(This Page Intentionally Left Blank)

Tuscarawas County, Ohio Comprehensive Annual Financial Report



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

**LARRY LINDBERG
Tuscarawas County Auditor**

**S
T
A
T
I
S
T
I
C
A
L

S
E
C
T
I
O
N**

(This Page Intentionally Left Blank)

Statistical Section

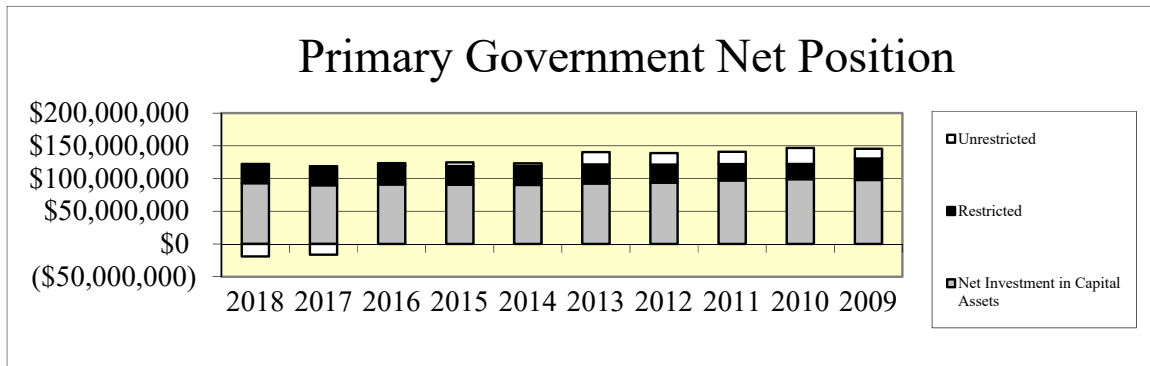
This part of the Tuscarawas County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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

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

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

	2018	2017 (1)	2016	2015
Governmental Activities:				
Net Investment in Capital Assets	\$69,495,255	\$67,736,262	\$69,982,573	\$70,679,081
Restricted for:				
Capital Projects	363,240	950,636	1,040,331	588,635
Other Purposes	28,560,668	27,696,186	26,872,223	27,660,080
Unrestricted (Deficit)	<u>(18,107,537)</u>	<u>(16,116,719)</u>	<u>3,451,955</u>	<u>5,442,095</u>
Total Governmental Activities Net Position	<u>80,311,626</u>	<u>80,266,365</u>	<u>101,347,082</u>	<u>104,369,891</u>
Business-Type Activities:				
Net Investment in Capital Assets	23,551,004	22,194,570	21,018,308	20,033,924
Restricted	321,473	296,052	1,121,878	159,842
Unrestricted (Deficit)	<u>(1,030,520)</u>	<u>(340,596)</u>	<u>137,614</u>	<u>292,409</u>
Total Business-Type Activities Net Position	<u>22,841,957</u>	<u>22,150,026</u>	<u>22,277,800</u>	<u>20,486,175</u>
Primary Government:				
Net Investment in Capital Assets	93,046,259	89,930,832	91,000,881	90,713,005
Restricted	29,245,381	28,942,874	29,034,432	28,408,557
Unrestricted (Deficit)	<u>(19,138,057)</u>	<u>(16,457,315)</u>	<u>3,589,569</u>	<u>5,734,504</u>
Total Primary Government Net Position	<u>\$103,153,583</u>	<u>\$102,416,391</u>	<u>\$123,624,882</u>	<u>\$124,856,066</u>



- (1) The County reported the impact of GASB Statement No. 75 beginning in 2017.
(2) The County reported the impact of GASB Statement No. 68 beginning in 2014.

<u>2014 (2)</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
\$70,145,930	\$72,650,122	\$73,949,466	\$77,101,497	\$80,761,944	\$79,889,424
2,042,613	2,106,292	2,218,964	1,443,700	298,183	7,495,789
26,886,513	27,128,135	25,603,946	23,489,561	22,797,442	25,284,622
<u>4,004,128</u>	<u>18,368,861</u>	<u>17,182,977</u>	<u>18,963,567</u>	<u>23,152,037</u>	<u>13,564,677</u>
<u>103,079,184</u>	<u>120,253,410</u>	<u>118,955,353</u>	<u>120,998,325</u>	<u>127,009,606</u>	<u>126,234,512</u>
20,169,617	19,881,978	19,777,943	20,159,964	18,447,525	18,046,287
0	0	0	0	0	0
<u>185,613</u>	<u>475,772</u>	<u>394,131</u>	<u>(246,328)</u>	<u>1,323,763</u>	<u>1,475,258</u>
<u>20,355,230</u>	<u>20,357,750</u>	<u>20,172,074</u>	<u>19,913,636</u>	<u>19,771,288</u>	<u>19,521,545</u>
90,315,547	92,532,100	93,727,409	97,261,461	99,209,469	97,935,711
28,929,126	29,234,427	27,822,910	24,933,261	23,095,625	32,780,411
<u>4,189,741</u>	<u>18,844,633</u>	<u>17,577,108</u>	<u>18,717,239</u>	<u>24,475,800</u>	<u>15,039,935</u>
<u>\$123,434,414</u>	<u>\$140,611,160</u>	<u>\$139,127,427</u>	<u>\$140,911,961</u>	<u>\$146,780,894</u>	<u>\$145,756,057</u>

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

	2018 (1)	2017	2016	2015 (2)
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$8,059,637	\$8,151,730	\$7,148,764	\$7,178,869
Legislative and Executive - External Portion	53,092	36,810	2,139,460	2,180,060
Legislative and Executive - Intergovernmental	62,141	62,617	61,467	99,565
Judicial - Primary Government	5,789,191	5,829,788	5,157,542	4,695,883
Judicial - Intergovernmental	0	0	0	35,113
Public Safety - Primary Government	11,722,153	10,957,663	9,600,118	9,531,163
Public Safety - Intergovernmental	968,364	1,050,639	1,047,372	1,657,617
Public Works - Primary Government	7,769,217	11,104,681	9,080,480	8,039,293
Public Works - Intergovernmental	312,804	296,283	494,824	646,776
Health - Primary Government	9,146,872	9,070,848	9,282,458	9,023,432
Health - Intergovernmental	885,213	862,198	851,479	0
Human Services - Primary Government	16,706,682	17,157,220	16,513,999	15,609,685
Human Services - Intergovernmental	5,000	2,500	2,500	4,007
Conservation and Recreation	426,491	425,758	399,003	380,528
Debt Service				
Interest and Fiscal Charges	332,696	79,198	86,223	92,806
<i>Total Governmental Activities Expenses</i>	<u>62,239,553</u>	<u>65,087,933</u>	<u>61,865,689</u>	<u>59,174,797</u>
Business-Type Activities:				
Sewer District	2,863,567	2,507,246	2,648,645	2,140,445
Water District	1,305,285	1,337,562	1,209,713	1,534,484
<i>Total Business-Type Activities Expenses</i>	<u>4,168,852</u>	<u>3,844,808</u>	<u>3,858,358</u>	<u>3,674,929</u>
<i>Total Primary Government Expenses</i>	<u>66,408,405</u>	<u>68,932,741</u>	<u>65,724,047</u>	<u>62,849,726</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	3,635,682	3,745,123	2,793,410	2,768,454
Legislative and Executive - External Portion	38,841	35,733	2,105,732	2,004,124
Legislative and Executive - Intergovernmental	0	0	0	6,775
Judicial - Primary Government	1,218,490	1,203,661	1,321,839	1,206,190
Judicial - Intergovernmental	0	0	0	2,389
Public Safety - Primary Government	530,405	519,897	828,797	692,859
Public Safety - Intergovernmental	0	0	0	112,799
Public Works - Primary Government	375,519	293,065	299,780	229,887
Public Works - Intergovernmental	0	0	0	44,013
Health - Primary Government	400,531	381,350	283,464	267,371
Human Services - Primary Government	368,097	325,930	442,356	498,916
Human Services - Intergovernmental	0	0	0	273
Conservation and Recreation	2,052	3,111	72,787	60,410
Operating Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	1,311,424	420,070	515,016	338,375
Legislative and Executive - Intergovernmental	0	0	0	20
Judicial - Primary Government	220,428	115,146	4,664	56,457
Judicial - Intergovernmental	0	0	0	7
Public Safety - Primary Government	1,071,916	1,052,197	1,116,554	1,286,045
Public Safety - Intergovernmental	0	0	0	329
Public Works - Primary Government	5,913,158	5,756,285	5,908,169	5,697,125
Public Works - Intergovernmental	330,033	153,333	554,081	128
Health - Primary Government	2,816,948	2,519,992	3,078,941	3,823,107
Health - Intergovernmental	99,856	97,291	100,243	0
Human Services - Primary Government	10,879,034	10,847,110	10,776,510	10,395,295
Human Services - Intergovernmental	0	0	0	1
Conservation and Recreation	0	0	0	172
Capital Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	50,658	0	0	0
Judicial - Primary Government	0	0	12,190	0
Public Safety - Primary Government	49,846	18,000	18,000	15,770
Public Works - Primary Government	1,535,083	2,646,429	1,036,546	2,605,462
Conservation and Recreation	30,436	56,668	26,510	0
<i>Total Governmental Activities Program Revenues</i>	<u>\$30,878,437</u>	<u>\$30,190,391</u>	<u>\$31,295,589</u>	<u>\$32,112,753</u>

2014	2013	2012	2011	2010	2009
\$7,409,163	\$7,239,476	\$6,497,783	\$7,657,907	\$6,891,333	\$7,395,946
1,436,093	1,393,304	1,586,892	1,559,752	1,371,485	1,494,878
555,112	1,338,334	502,252	398,459	406,504	489,304
4,598,044	4,547,974	4,484,009	4,411,284	4,358,468	4,348,343
25,268	60,491	26,087	25,167	26,256	0
8,545,840	8,167,124	7,887,119	7,675,608	7,530,350	7,486,413
1,336,950	0	1,255,308	1,102,513	1,286,483	1,461,666
10,310,026	9,132,478	11,315,172	10,824,443	11,326,039	9,983,828
207,641	1,101,393	231,144	359,221	416,829	0
9,512,053	9,178,265	9,345,278	9,144,890	8,256,963	8,642,859
0	0	0	0	0	0
12,674,273	12,168,373	13,716,581	13,950,723	14,019,800	16,821,981
6,390	0	3,166	2,888	3,065	0
273,922	371,507	216,049	362,076	373,642	374,199
99,523	105,503	112,164	116,831	39,401	47,832
56,990,298	54,804,222	57,179,004	57,591,762	56,306,618	58,547,249
2,171,956	1,901,892	1,747,145	1,888,745	1,801,650	1,967,910
1,198,434	1,294,644	1,189,681	2,228,440	874,637	790,582
3,370,390	3,196,536	2,936,826	4,117,185	2,676,287	2,758,492
60,360,688	58,000,758	60,115,830	61,708,947	58,982,905	61,305,741
2,267,123	2,123,613	2,349,155	3,001,952	2,559,358	2,714,589
1,795,448	1,555,006	1,488,365	1,376,947	1,450,997	1,613,586
59,854	187,722	62,371	56,963	54,356	72,155
1,342,943	1,276,945	1,477,930	1,350,731	1,309,309	1,232,235
2,725	8,485	3,239	3,598	3,511	0
1,424,448	1,315,894	1,631,439	641,599	577,471	599,141
144,155	0	155,886	157,614	172,023	215,542
180,420	153,318	247,590	192,364	389,590	308,719
22,389	154,488	28,704	51,354	55,736	0
274,913	267,825	254,721	284,781	246,498	343,125
762,721	683,329	770,586	753,380	723,274	560,522
689	0	393	413	410	0
53,388	120,304	51,486	82,418	71,819	96,239
37,622	85,191	89,231	159,921	106,592	82,732
40,724	186,838	36,223	46,263	58,009	1,457
67,322	27,636	8,099	9,660	87,767	4,300
1,853	8,445	1,882	2,922	3,747	0
1,146,259	558,069	537,955	590,015	502,819	535,015
98,081	0	90,535	128,008	183,584	4,351
5,877,402	5,957,457	5,851,207	6,007,041	7,178,542	4,465,979
15,233	153,760	16,671	41,708	59,484	0
3,620,521	4,104,636	4,411	4,549	2,640	10,517
0	0	0	0	0	0
8,639,233	7,870,569	8,237,420	7,307,984	10,109,041	11,298,451
469	0	228	335	437	0
51	132	24	79	75	27
65,106	0	0	0	0	0
0	0	0	0	0	0
9,000	9,500	0	0	0	0
1,484,947	1,992,958	1,891,176	1,602,996	2,920,356	2,020,824
0	0	0	0	0	0
\$29,435,039	\$28,802,120	\$25,286,927	\$23,855,595	\$28,827,445	\$26,179,506

(continued)

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

	2018 (1)	2017	2016	2015 (2)
Business-Type Activities:				
Charges for Services				
Sewer	\$2,250,315	\$2,204,132	\$2,187,113	\$2,163,825
Water	1,409,508	1,461,541	1,423,521	1,419,833
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	1,173,049	396,671	2,032,534	40,000
<i>Total Business-Type Activities Program Revenues</i>	<u>4,832,872</u>	<u>4,062,344</u>	<u>5,643,168</u>	<u>3,623,658</u>
<i>Total Primary Government Program Revenues</i>	<u>35,711,309</u>	<u>34,252,735</u>	<u>36,938,757</u>	<u>35,736,411</u>
Net (Expense)/Revenue				
Governmental Activities	(31,361,116)	(34,897,542)	(30,570,100)	(27,062,044)
Business-Type Activities	664,020	217,536	1,784,810	(51,271)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(30,697,096)</u>	<u>(34,680,006)</u>	<u>(28,785,290)</u>	<u>(27,113,315)</u>
General Revenues				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	4,674,821	4,486,115	4,159,058	4,069,550
Developmental Disabilities Board	4,980,729	4,816,753	4,717,640	4,587,418
Aging	1,413,384	1,380,105	1,042,357	991,850
Community Mental Health	781,072	762,320	747,731	717,600
Capital Projects	0	0	0	0
Sales Taxes Levied for:				
General Purposes	13,007,664	13,161,904	12,790,161	13,199,699
911 Emergency System	1,697,409	0	0	0
Grants and Entitlements not Restricted to Specific Programs	2,612,317	3,000,866	2,686,975	2,988,879
Gain on Sale of Capital Assets	0	0	0	23,996
Investment Earnings	1,043,432	553,651	242,338	95,796
Other	1,195,549	1,372,529	1,161,031	1,677,963
<i>Total Governmental Activities General Revenues</i>	<u>31,406,377</u>	<u>29,534,243</u>	<u>27,547,291</u>	<u>28,352,751</u>
Business-Type Activities:				
Gain on Sale of Capital Assets	0	6,305	0	0
Other	27,911	284,269	6,815	182,216
<i>Total Business-type Activities General Revenues</i>	<u>27,911</u>	<u>290,574</u>	<u>6,815</u>	<u>182,216</u>
<i>Total Primary Government General Revenues</i>	<u>31,434,288</u>	<u>29,824,817</u>	<u>27,554,106</u>	<u>28,534,967</u>
Special Item				
Governmental Activities	0	(816,718)	0	0
Transfers				
Governmental Activities	0	0	0	0
Business-Type Activities	0	0	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	45,261	(6,180,017)	(3,022,809)	1,290,707
Business-Type Activities	691,931	508,110	1,791,625	130,945
<i>Total Primary Government Change in Net Position</i>	<u>\$737,192</u>	<u>(\$5,671,907)</u>	<u>(\$1,231,184)</u>	<u>\$1,421,652</u>

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

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

2014	2013	2012	2011	2010	2009
\$2,088,980	\$1,859,902	\$1,501,116	\$1,432,150	\$1,423,766	\$1,519,765
1,353,823	1,049,357	923,064	769,817	680,141	644,151
0	0	0	1,288,512	770,855	1,170,218
342,055	333,586	757,791	0	0	0
3,784,858	3,242,845	3,181,971	3,490,479	2,874,762	3,334,134
33,219,897	32,044,965	28,468,898	27,346,074	31,702,207	29,513,640
(27,555,259)	(26,002,102)	(31,892,077)	(33,736,167)	(27,479,173)	(32,367,743)
414,468	46,309	245,145	(626,706)	198,475	575,642
(27,140,791)	(25,955,793)	(31,646,932)	(34,362,873)	(27,280,698)	(31,792,101)
3,924,634	3,799,201	3,709,895	3,606,481	3,610,729	3,748,746
4,458,970	4,416,901	4,403,255	4,383,060	4,272,677	4,345,144
1,015,810	982,822	984,026	982,557	966,068	978,949
700,177	693,009	694,535	377,120	348,292	386,183
0	0	0	0	202,500	0
12,637,873	11,628,331	10,823,737	9,824,850	9,115,316	8,545,688
0	0	0	0	0	0
2,551,864	3,352,926	6,897,219	6,471,898	7,295,558	7,399,494
0	0	0	0	0	0
113,426	155,923	195,979	252,246	364,715	897,605
1,525,132	1,915,748	2,140,459	1,826,674	2,078,412	1,325,550
26,927,886	26,944,861	29,849,105	27,724,886	28,254,267	27,627,359
0	0	0	0	0	0
12,872	31,121	13,293	63,532	51,268	15,347
12,872	31,121	13,293	63,532	51,268	15,347
26,940,758	26,975,982	29,862,398	27,788,418	28,305,535	27,642,706
0	0	0	0	0	0
(73,170)	0	0	0	0	0
73,170	0	0	0	0	0
0	0	0	0	0	0
(700,543)	942,759	(2,042,972)	(6,011,281)	775,094	(4,740,384)
500,510	77,430	258,438	(563,174)	249,743	590,989
(\$200,033)	\$1,020,189	(\$1,784,534)	(\$6,574,455)	\$1,024,837	(\$4,149,395)

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

	2018	2017	2016	2015
General Fund				
Nonspendable	\$1,737,257	\$1,059,135	\$974,634	\$824,868
Committed	1,818,595	1,896,801	1,781,684	1,621,630
Assigned	1,935,790	2,553,410	1,483,551	1,047,812
Unassigned	11,333,148	10,657,978	10,519,236	11,820,482
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
Total General Fund	<u>16,824,790</u>	<u>16,167,324</u>	<u>14,759,105</u>	<u>15,314,792</u>
All Other Governmental Funds				
Nonspendable	2,092,689	2,025,133	1,854,599	2,414,826
Restricted	22,327,458	22,980,522	22,874,106	23,178,408
Committed	1,496	1,096	218	890
Assigned	3,181,676	3,116,816	3,321,006	3,616,080
Unassigned (Deficit)	(1,312,607)	(1,340,568)	(476,244)	(581,108)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	N/A	N/A	N/A	N/A
Capital Project Funds	N/A	N/A	N/A	N/A
Total All Other Governmental Funds	<u>26,290,712</u>	<u>26,782,999</u>	<u>27,573,685</u>	<u>28,629,096</u>
Total Governmental Funds	<u>\$43,115,502</u>	<u>\$42,950,323</u>	<u>\$42,332,790</u>	<u>\$43,943,888</u>

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

2014	2013	2012	2011	2010	2009
\$977,545	\$873,701	\$1,297,498	\$1,360,473	\$649,791	N/A
1,214,118	528,227	1,313,290	0	0	N/A
1,643,330	1,509,632	1,339,657	1,383,944	1,937,349	N/A
10,772,065	10,882,207	9,278,624	10,189,313	12,094,416	N/A
N/A	N/A	N/A	N/A	N/A	\$604,879
N/A	N/A	N/A	N/A	N/A	11,460,637
<u>14,607,058</u>	<u>13,793,767</u>	<u>13,229,069</u>	<u>12,933,730</u>	<u>14,681,556</u>	<u>12,065,516</u>
1,916,400	1,670,743	1,630,462	1,249,649	1,425,871	N/A
22,880,118	23,134,810	21,312,813	21,166,436	26,082,009	N/A
65,748	57,221	41,433	20,167	12,047	N/A
3,737,000	3,732,676	5,112,572	4,976,324	580,913	N/A
(206,512)	(662,701)	(902,998)	(239,156)	(3,221)	N/A
N/A	N/A	N/A	N/A	N/A	4,341,011
N/A	N/A	N/A	N/A	N/A	18,932,319
N/A	N/A	N/A	N/A	N/A	6,319,246
<u>28,392,754</u>	<u>27,932,749</u>	<u>27,194,282</u>	<u>27,173,420</u>	<u>28,097,619</u>	<u>29,592,576</u>
<u>\$42,999,812</u>	<u>\$41,726,516</u>	<u>\$40,423,351</u>	<u>\$40,107,150</u>	<u>\$42,779,175</u>	<u>\$41,658,092</u>

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

	2018	2017	2016	2015
Revenues				
Property Taxes	\$11,934,605	\$11,463,651	\$10,688,234	\$10,443,643
Sales Taxes	13,489,756	13,231,457	12,892,956	13,044,905
Intergovernmental	26,011,566	26,261,797	24,934,000	27,120,844
Interest	1,043,432	553,651	242,338	95,796
Licenses and Permits	405,805	359,196	395,719	323,960
Fines and Forfeitures	473,869	503,461	500,960	608,791
Rentals	187,092	193,360	93,562	89,834
Charges for Services	5,526,059	5,350,738	5,013,586	4,867,751
Contributions and Donations	51,742	37,249	26,810	28,832
Other	1,165,259	1,296,795	1,143,966	1,677,963
<i>Total Revenues</i>	<u>60,289,185</u>	<u>59,251,355</u>	<u>55,932,131</u>	<u>58,302,319</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,304,972	6,899,062	6,732,556	6,870,737
Judicial	5,254,860	5,038,407	4,880,667	4,674,843
Public Safety	9,898,481	9,049,588	9,057,395	9,077,644
Public Works	6,189,726	6,722,164	6,402,802	5,612,090
Health	8,726,560	8,618,726	9,069,871	8,954,933
Human Services	15,887,096	15,885,569	16,164,361	15,510,703
Economic Development and Assistance	0	0	0	0
Conservation and Recreation	423,848	423,114	396,359	391,198
Intergovernmental	2,233,522	2,274,237	2,457,642	2,443,078
Capital Outlay	4,009,317	11,591,797	2,197,430	3,695,125
Debt Service:				
Principal Retirement	148,260	141,473	135,186	129,099
Interest and Fiscal Charges	81,547	79,800	86,796	93,528
<i>Total Expenditures</i>	<u>60,158,189</u>	<u>66,723,937</u>	<u>57,581,065</u>	<u>57,452,978</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>130,996</u>	<u>(7,472,582)</u>	<u>(1,648,934)</u>	<u>849,341</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	34,183	319,194	37,836	94,735
Inception of Capital Lease	0	7,770,921	0	0
General Obligation Bonds Issued	0	0	0	0
Transfers In	3,711,979	3,771,413	4,196,595	3,521,317
Transfers Out	(3,711,979)	(3,771,413)	(4,196,595)	(3,521,317)
<i>Total Other Financing Sources (Uses)</i>	<u>34,183</u>	<u>8,090,115</u>	<u>37,836</u>	<u>94,735</u>
<i>Net Change in Fund Balance</i>	<u>\$165,179</u>	<u>\$617,533</u>	<u>(\$1,611,098)</u>	<u>\$944,076</u>
Debt Service as a Percentage of				
Noncapital Expenditures	0.44%	0.40%	0.42%	0.43%

2014	2013	2012	2011	2010	2009
\$10,151,928	\$9,935,376	\$9,830,632	\$9,322,935	\$9,461,889	\$9,273,434
12,475,888	11,465,955	10,625,204	9,678,074	9,099,568	8,680,388
23,972,010	24,030,926	23,650,020	21,971,672	28,392,226	26,390,173
113,426	155,923	195,979	252,246	364,715	897,605
7,650	7,370	7,349	6,131	7,006	6,937
630,014	555,663	637,364	520,552	562,266	507,155
105,895	101,847	100,475	111,553	73,289	154,449
5,792,209	5,627,043	6,288,312	5,938,931	5,520,794	5,473,726
39,673	92,063	80,149	27,518	95,412	29,065
1,525,132	1,915,748	2,140,459	1,826,674	2,078,412	1,798,368
54,813,825	53,887,914	53,555,943	49,656,286	55,655,577	53,211,300
7,031,445	7,030,105	6,065,425	7,248,163	6,405,646	6,963,302
4,659,034	4,587,243	4,388,308	4,315,643	4,341,884	4,370,727
8,279,542	7,553,411	7,444,905	7,226,587	7,211,371	7,241,133
6,265,089	5,882,686	6,382,003	6,500,031	7,446,424	6,558,335
9,278,418	9,013,971	9,112,837	8,943,608	8,037,300	8,640,105
12,839,731	12,365,608	13,586,631	13,048,877	14,434,631	16,862,589
0	0	0	0	0	50,000
273,922	371,507	216,049	362,076	373,642	374,199
2,131,361	2,500,218	2,017,957	1,888,248	2,139,137	1,950,970
2,485,868	3,051,123	3,794,705	2,577,180	5,503,842	2,730,605
122,918	123,054	118,291	113,655	47,462	45,972
100,031	105,823	112,631	110,899	43,155	44,373
53,467,359	52,584,749	53,239,742	52,334,967	55,984,494	55,832,310
1,346,466	1,303,165	316,201	(2,678,681)	(328,917)	(2,621,010)
0	0	0	0	0	0
0	0	0	6,656	0	17,326
0	0	0	0	1,450,000	0
3,395,888	3,474,802	4,233,403	4,046,023	7,752,954	7,090,090
(3,469,058)	(3,474,802)	(4,233,403)	(4,046,023)	(7,752,954)	(7,090,090)
(73,170)	0	0	6,656	1,450,000	17,326
\$1,273,296	\$1,303,165	\$316,201	(\$2,672,025)	\$1,121,083	(\$2,603,684)
0.44%	0.47%	0.46%	0.45%	0.18%	0.18%

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

Collection Year	Real Property			Tangible Personal Property		Tangible Personal Property	
	Assessed Value		Estimated Actual Value (1)	Public Utility		General Business	
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value (1)
2018	\$1,416,908,430	\$337,074,390	\$5,011,379,486	\$162,342,600	\$184,480,227	\$0	\$0
2017	1,410,113,600	329,647,950	4,970,747,286	123,787,450	140,667,557	0	0
2016	1,301,269,070	307,421,760	4,596,259,514	116,851,800	132,786,136	0	0
2015	1,289,480,220	304,271,930	4,553,577,571	97,395,910	110,677,170	0	0
2014	1,282,554,490	304,150,080	4,533,441,629	93,962,470	106,775,534	0	0
2013	1,246,227,740	295,843,090	4,405,916,657	82,674,500	93,948,295	0	0
2012	1,242,753,180	297,269,600	4,400,065,086	76,705,110	87,164,898	0	0
2011	1,238,183,250	298,691,140	4,391,069,686	73,077,780	83,042,932	0	0
2010	1,266,776,540	317,370,990	4,526,135,800	65,975,430	74,972,080	1,655,700	26,491,200
2009	1,254,790,550	312,709,420	4,478,571,343	65,359,260	74,271,886	3,503,900	56,062,400

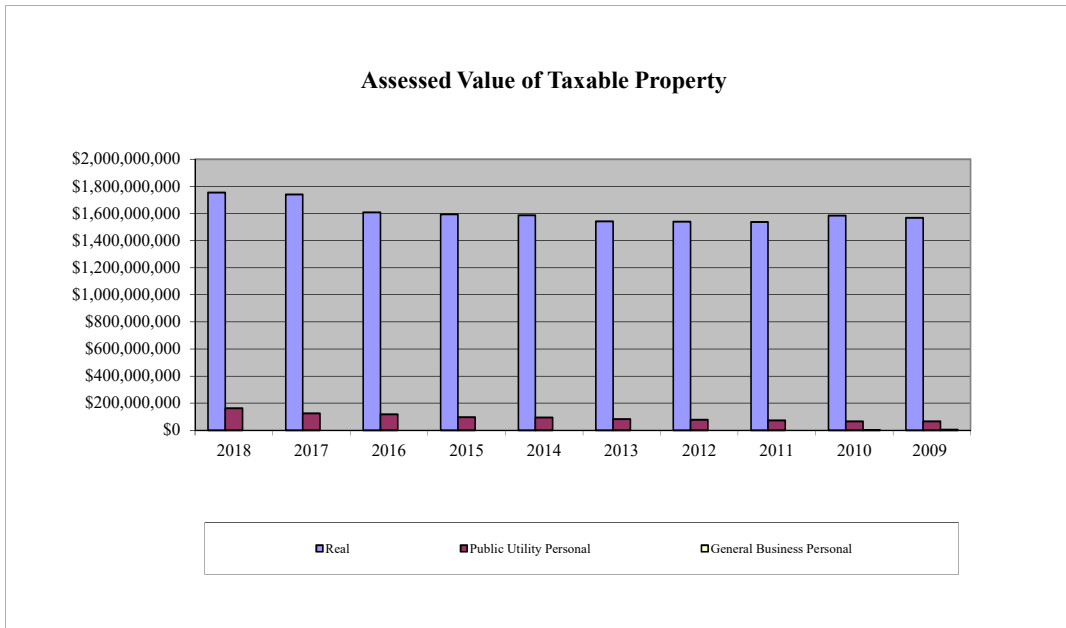
(1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

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

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

Total		Ratio	Effective Tax Rate			Weighted Average Tax Rate (per \$1,000 of assessed value)
Assessed Value	Estimated Actual Value (1)		Real Property		Tangible Personal Property	
			Residential/Agricultural	Commercial/Industrial/PU	General Business/PU	
\$1,916,325,420	\$5,195,859,713	36.88 %	\$5.899745	\$6.986818	\$8.400000	\$6.302768
1,863,549,000	5,111,414,843	36.46	5.895465	6.973506	8.400000	6.252528
1,725,542,630	4,729,045,650	36.49	6.047900	7.182451	8.300000	6.402541
1,691,148,060	4,664,254,741	36.26	6.050680	7.173344	8.300000	6.382212
1,680,667,040	4,640,217,163	36.22	6.048391	7.107522	8.300000	6.365944
1,624,745,330	4,499,864,952	36.11	6.136866	7.155594	8.300000	6.432432
1,616,727,890	4,487,229,984	36.03	6.131318	7.133739	8.300000	6.418527
1,609,952,170	4,474,112,618	35.98	5.845288	6.953346	8.300000	6.162286
1,651,778,660	4,627,599,080	35.69	5.745417	6.744380	8.300000	6.041953
1,636,363,130	4,608,905,629	35.50	5.743117	6.717642	8.300000	6.036950



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

	2018	2017	2016	2015
Unvoted Millage				
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000
Voted Millage - by levy				
1981 Mental Health and Retardation				
Residential/Agricultural Real	\$0.513488	\$0.512894	\$0.552501	\$0.552900
Commercial/Industrial and Public Utility Real	0.856115	0.853734	0.908988	0.906799
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	0.866556	0.865553	0.932393	0.933067
Commercial/Industrial and Public Utility Real	1.256830	1.253335	1.334452	1.331239
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation				
Residential/Agricultural Real	1.122001	1.120703	1.207248	1.208120
Commercial/Industrial and Public Utility Real	1.449492	1.445461	1.539011	1.535306
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2006 Senior Citizen				
Residential/Agricultural Real	0.000000	0.000000	0.667058	0.667540
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.700000	0.700000
General Business and Public Utility Personal	0.000000	0.000000	0.700000	0.700000
2016 Senior Citizen				
Residential/Agricultural Real	0.743509	0.742649	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.753465	0.751370	0.000000	0.000000
General Business and Public Utility Personal	0.800000	0.800000	0.000000	0.000000
2011 Mental Health				
Residential/Agricultural Real	0.454191	0.453666	0.488700	0.489053
Commercial/Industrial and Public Utility Real	0.470916	0.469606	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Total voted millage by type of property				
Residential/Agricultural Real	\$3.699745	\$3.695465	\$3.847900	\$3.850680
Commercial/Industrial and Public Utility Real	4.786818	4.773506	4.982451	4.973344
General Business and Public Utility Personal	6.200000	6.200000	6.100000	6.100000
Total millage by type of property (Direct rate)				
Residential/Agricultural Real	\$5.899745	\$5.895465	\$6.047900	\$6.050680
Commercial/Industrial and Public Utility Real	6.986818	6.973506	7.182451	7.173344
General Business and Public Utility Personal	8.400000	8.400000	8.300000	8.300000
Total Weighted Average Tax Rate	\$6.302768	\$6.252528	\$6.402541	\$6.382212

2014	2013	2012	2011	2010	2009
<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>
\$0.552571	\$0.565275	\$0.564362	\$0.563884	\$0.548434	\$0.548078
0.893778	0.902532	0.897280	0.891676	0.848377	0.843385
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.000000	0.000000	0.000000	0.216878	0.210936	0.210799
0.000000	0.000000	0.000000	0.342952	0.326299	0.324379
0.000000	0.000000	0.000000	0.500000	0.500000	0.500000
0.932512	0.953951	0.952411	0.951603	0.925532	0.924932
1.312124	1.324976	1.317265	1.309037	1.245472	1.238144
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
1.207402	1.235159	1.233166	1.232121	1.198364	1.197587
1.513262	1.528086	1.519194	1.509707	1.436396	1.427945
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.667143	0.682481	0.681379	0.680802	0.662151	0.661721
0.693209	0.700000	0.700000	0.699974	0.687836	0.683789
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
0.488763	0.500000	0.500000	0.000000	0.000000	0.000000
0.495149	0.500000	0.500000	0.000000	0.000000	0.000000
0.500000	0.500000	0.500000	0.000000	0.000000	0.000000
\$3.848391	\$3.936866	\$3.931318	\$3.645288	\$3.545417	\$3.543117
4.907522	4.955594	4.933739	4.753346	4.544380	4.517642
<u>6.100000</u>	<u>6.100000</u>	<u>6.100000</u>	<u>6.100000</u>	<u>6.100000</u>	<u>6.100000</u>
\$6.048391	\$6.136866	\$6.131318	\$5.845288	\$5.745417	\$5.743117
7.107522	7.155594	7.133739	6.953346	6.744380	6.717642
<u>8.300000</u>	<u>8.300000</u>	<u>8.300000</u>	<u>8.300000</u>	<u>8.300000</u>	<u>8.300000</u>
<u>\$6.365944</u>	<u>\$6.432432</u>	<u>\$6.418527</u>	<u>\$6.162286</u>	<u>\$6.041953</u>	<u>\$6.036950</u>

(continued)

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

Overlapping Rates by Taxing District	2018	2017	2016	2015
In County School Districts:				
Claymont City School District				
Residential/Agricultural Real	\$24.980200	\$25.149336	\$25.571356	\$25.886300
Commercial/Industrial and Public Utility Real	25.106007	25.244589	26.843455	27.088200
General Business and Public Utility Personal	29.800000	30.000000	30.400000	30.700000
Dover City School District				
Residential/Agricultural Real	38.038305	38.133903	36.961104	37.161612
Commercial/Industrial and Public Utility Real	45.088965	45.169492	44.502457	44.730839
General Business and Public Utility Personal	60.870000	60.970000	58.970000	59.170000
Garaway Local School District				
Residential/Agricultural Real	26.525399	26.627212	27.108094	27.322800
Commercial/Industrial and Public Utility Real	28.351935	28.552090	30.092676	30.297600
General Business and Public Utility Personal	49.300000	49.400000	49.800000	50.000000
Indian Valley Local School District				
Residential/Agricultural Real	28.367435	28.822919	29.676521	29.982200
Commercial/Industrial and Public Utility Real	35.466898	35.534583	37.813913	38.096700
General Business and Public Utility Personal	41.400000	41.900000	42.700000	43.000000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	28.083799	25.439613	28.649802	29.168100
Commercial/Industrial and Public Utility Real	35.847833	36.104654	37.128768	38.197900
General Business and Public Utility Personal	50.800000	51.200000	51.400000	51.900000
New Philadelphia City School District				
Residential/Agricultural Real	33.347179	34.651616	36.416963	36.713300
Commercial/Industrial and Public Utility Real	36.563542	37.771301	39.619786	39.755900
General Business and Public Utility Personal	53.400000	54.720000	55.700000	56.000000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	30.571307	30.568839	31.875709	32.079700
Commercial/Industrial and Public Utility Real	33.597514	33.785523	38.367259	39.242400
General Business and Public Utility Personal	60.700000	60.700000	61.900000	62.100000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	36.101754	36.100012	37.818879	38.552100
Commercial/Industrial and Public Utility Real	36.418900	36.325827	38.331675	38.966500
General Business and Public Utility Personal	42.600000	42.600000	44.000000	44.600000
Out-of-County School Districts:				
Fairless Local School District				
Residential/Agricultural Real	32.829224	32.932356	33.232590	35.949900
Commercial/Industrial and Public Utility Real	35.770171	35.886901	35.920806	38.448800
General Business and Public Utility Personal	48.600000	48.700000	49.000000	50.700000

2014	2013	2012	2011	2010	2009
\$25.871362	\$26.154048	\$26.121000	\$26.078300	\$26.267396	\$26.254100
27.018322	28.000000	26.684300	26.447400	26.677179	26.580500
30.700000	30.900000	30.900000	30.900000	31.050000	31.050000
37.549058	37.987339	37.963100	37.954600	36.092688	35.843900
44.981866	45.473864	45.244400	44.909400	42.076906	41.619200
59.570000	59.870000	59.870000	59.870000	58.820000	58.820000
27.423582	28.126665	28.928000	29.242800	29.257125	29.528900
30.306490	31.056117	31.843600	32.430400	32.065584	32.326700
50.100000	50.600000	51.400000	51.700000	51.900000	52.150000
30.250557	30.880084	30.900100	30.874700	31.199822	31.344200
37.822976	38.182948	38.008800	37.479100	35.737218	35.760200
43.300000	43.850000	43.900000	43.900000	44.200000	44.350000
29.268118	29.683865	29.910100	30.497800	31.098927	31.010500
38.040238	38.169829	38.070600	39.312700	39.747216	39.983400
52.000000	52.400000	52.400000	53.000000	53.820000	53.700000
29.610143	29.817998	30.002600	29.992100	28.980097	28.964100
32.083010	32.710395	32.803000	32.615100	31.558816	31.545900
48.900000	49.000000	49.200000	49.200000	49.000000	49.000000
32.169989	32.748525	33.525500	33.608400	33.627205	33.762800
39.261035	40.315820	41.025700	41.061800	39.902937	39.966700
62.200000	62.600000	63.400000	63.500000	63.600000	63.750000
29.739472	30.239931	30.256700	30.236200	29.755092	29.665900
30.072034	30.271472	30.199100	30.159200	29.845327	29.754900
35.800000	35.900000	36.000000	36.000000	36.100000	36.100000
35.872649	35.753379	33.147100	33.607700	33.808285	33.684800
38.215313	37.485692	35.660100	35.591500	35.978742	35.906800
50.600000	50.300000	49.900000	50.200000	50.400000	50.300000

(continued)

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

	2018	2017	2016	2015
Ridgewood Local School District				
Residential/Agricultural Real	\$23.387463	\$20.517270	\$21.897988	\$22.173900
Commercial/Industrial and Public Utility Real	23.386779	20.509498	21.898634	22.588100
General Business and Public Utility Personal	34.850000	31.970000	33.360000	33.590000
Sandy Valley Local School District				
Residential/Agricultural Real	30.425615	30.639242	30.969195	33.614406
Commercial/Industrial and Public Utility Real	36.414037	36.888267	37.282046	39.449486
General Business and Public Utility Personal	48.400000	48.600000	48.900000	50.400000
Joint Vocational School Districts:				
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.253972	2.255636	2.433754	2.443500
Commercial/Industrial and Public Utility Real	2.488398	2.484905	2.585290	2.584800
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Coshocton County Joint Vocational School District				
Residential/Agricultural Real	2.894444	2.899699	2.897949	2.000000
Commercial/Industrial and Public Utility Real	3.045123	3.027399	3.005127	2.114000
General Business and Public Utility Personal	3.500000	3.500000	3.500000	2.500000
Stark County Area Joint Vocational School District				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Cities:				
Dover City				
Residential/Agricultural Real	6.788680	6.746860	3.956419	3.956300
Commercial/Industrial and Public Utility Real	6.767008	6.763400	4.879286	4.872600
General Business and Public Utility Personal	7.000000	7.000000	6.600000	6.600000
New Philadelphia City				
Residential/Agricultural Real	3.800000	4.800000	4.800000	3.800000
Commercial/Industrial and Public Utility Real	3.800000	4.800000	4.800000	3.800000
General Business and Public Utility Personal	3.800000	4.800000	4.800000	3.800000
Uhrichsville City				
Residential/Agricultural Real	10.252410	9.976598	11.592646	11.399000
Commercial/Industrial and Public Utility Real	11.002694	10.674525	12.403297	12.164400
General Business and Public Utility Personal	11.750000	11.400000	12.650000	12.400000
Villages:				
Baltic Corporation				
Residential/Agricultural Real	7.812802	7.827954	6.257840	6.262086
Commercial/Industrial and Public Utility Real	10.022166	10.006312	8.277372	8.277372
General Business and Public Utility Personal	11.800000	11.800000	9.900000	9.900000

2014	2013	2012	2011	2010	2009
\$22.164519	\$22.205134	\$22.400400	\$22.218800	\$22.848761	\$23.824800
22.509085	22.214119	22.376900	22.218000	22.800168	23.821200
33.580000	33.620000	33.800000	33.620000	34.250000	43.000000
33.733746	34.696309	33.062800	33.084400	33.215409	32.678500
39.718689	39.809331	36.919000	36.178500	36.205885	36.063700
50.500000	50.800000	50.500000	50.600000	50.600000	50.400000
2.446609	2.021944	2.020700	2.018600	2.001300	2.000400
2.567884	2.185360	2.175000	2.163800	2.085700	2.066500
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.000045	2.000002	2.007400	2.006300	2.006810	2.026300
2.079017	2.023767	2.005600	2.000000	2.000002	2.199500
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
3.956178	3.953449	3.952000	3.951400	3.900273	3.899600
4.861898	4.878246	4.857100	4.829400	4.678341	4.647500
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
3.800000	3.800000	3.800000	2.800000	2.800000	3.800000
3.800000	3.800000	3.800000	2.800000	2.800000	3.800000
3.800000	3.800000	3.800000	2.800000	2.800000	2.800000
11.394673	11.349975	11.291300	11.278600	9.198580	8.690900
12.152452	12.373163	12.361900	12.330400	10.253137	9.738400
12.400000	12.400000	12.400000	12.400000	10.400000	9.900000
6.262091	6.273109	5.203500	5.203800	5.183018	5.183100
8.277372	8.380520	7.958200	7.958200	7.587268	7.587200
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000

(continued)

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

	2018	2017	2016	2015
Barnhill Corporation				
Residential/Agricultural Real	\$5.520555	\$5.506425	\$5.791170	\$5.814700
Commercial/Industrial and Public Utility Real	6.522665	6.522665	6.021525	6.021500
General Business and Public Utility Personal	6.850000	6.850000	6.850000	6.850000
Bolivar Corporation				
Residential/Agricultural Real	8.699743	8.692456	8.927454	8.929100
Commercial/Industrial and Public Utility Real	8.422792	8.413941	8.707482	8.707500
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000
Dennison Corporation				
Residential/Agricultural Real	11.514689	11.500433	11.579942	11.579500
Commercial/Industrial and Public Utility Real	10.873484	10.875617	11.600000	11.406400
General Business and Public Utility Personal	11.600000	11.600000	11.600000	11.600000
Gnadenhutten Corporation				
Residential/Agricultural Real	6.584873	6.581500	6.713547	5.213500
Commercial/Industrial and Public Utility Real	8.894769	8.895161	9.236525	7.736500
General Business and Public Utility Personal	9.300000	9.300000	9.300000	7.800000
Midvale Corporation				
Residential/Agricultural Real	5.244000	5.243985	5.432395	5.439900
Commercial/Industrial and Public Utility Real	5.953000	5.959175	6.219505	6.219400
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	10.908950	10.886930	11.271700	11.242900
Commercial/Industrial and Public Utility Real	11.522790	11.442820	11.957520	11.957600
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	3.974438	3.972862	3.999952	2.500000
Commercial/Industrial and Public Utility Real	3.929675	3.927265	3.999994	2.500000
General Business and Public Utility Personal	4.000000	4.000000	4.000000	2.500000
Parral Corporation				
Residential/Agricultural Real	3.077542	3.077542	1.600000	3.049800
Commercial/Industrial and Public Utility Real	3.200000	3.200000	1.600000	3.553900
General Business and Public Utility Personal	3.200000	3.200000	1.600000	4.100000
Port Washington Corporation				
Residential/Agricultural Real	5.914080	5.914133	6.025277	6.028800
Commercial/Industrial and Public Utility Real	5.894634	5.894634	6.034777	6.034800
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	12.658487	12.296669	12.834602	13.064000
Commercial/Industrial and Public Utility Real	13.361510	13.128202	13.473796	13.473800
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000

2014	2013	2012	2011	2010	2009
\$5.801425	\$5.812245	\$5.788100	\$5.787300	\$5.399315	\$5.399300
6.021525	6.021525	6.021500	6.021500	6.415400	6.415400
6.850000	6.850000	6.850000	6.850000	6.850000	6.850000
8.926692	8.924246	8.921100	8.921100	7.195075	7.192200
8.707482	8.815234	8.815300	8.811200	7.280360	7.280300
10.400000	10.400000	10.400000	10.400000	8.900000	8.900000
11.576742	8.758078	6.928200	7.925000	7.899494	5.160500
11.396273	9.100000	7.154500	8.121500	8.087941	5.452000
11.600000	9.100000	8.100000	9.100000	9.100000	9.100000
5.215521	5.214629	5.220700	5.210800	5.193628	5.193400
7.736525	7.800000	7.800000	7.800000	7.763610	7.763600
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.439925	5.440160	5.435100	5.434300	5.082330	5.077700
6.219985	6.400000	6.400000	6.400000	6.321715	6.224400
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
11.254290	11.455350	11.449000	11.450700	10.755755	10.755800
11.957520	12.200000	12.200000	12.200000	12.200000	12.200000
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
3.049760	3.049357	3.049300	3.045800	3.030317	3.028100
3.553865	3.606597	3.606600	3.606600	3.607567	3.607600
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
6.005852	6.031963	4.053600	4.044000	4.058975	4.059000
6.037378	6.082763	4.486300	4.486300	4.458732	4.458800
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
11.557490	11.263886	10.259900	10.259900	9.090076	9.076500
11.973796	11.973796	10.973800	10.973800	10.744084	10.744100
12.900000	12.900000	11.900000	11.900000	11.900000	11.900000

(continued)

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

	2018	2017	2016	2015
Stone Creek Corporation				
Residential/Agricultural Real	\$1.900000	\$1.900000	\$1.900000	\$1.900000
Commercial/Industrial and Public Utility Real	1.900000	1.900000	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Strasburg Corporation				
Residential/Agricultural Real	4.107626	4.107240	3.226056	3.653700
Commercial/Industrial and Public Utility Real	4.152449	4.151005	3.491012	4.177700
General Business and Public Utility Personal	5.200000	5.200000	4.200000	5.200000
Sugarcreek Corporation				
Residential/Agricultural Real	6.946180	6.941100	6.417503	6.423600
Commercial/Industrial and Public Utility Real	7.302912	7.289404	6.798232	6.797000
General Business and Public Utility Personal	7.600000	7.600000	7.600000	7.600000
Tuscarawas Corporation				
Residential/Agricultural Real	7.547141	7.547710	7.634391	7.634400
Commercial/Industrial and Public Utility Real	7.286462	7.286462	7.472265	7.457800
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
Zoar Corporation				
Residential/Agricultural Real	6.141206	6.141206	6.319423	6.300100
Commercial/Industrial and Public Utility Real	6.006626	6.005908	6.109645	6.109500
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Townships:				
Auburn Township				
Residential/Agricultural Real	6.330848	6.334802	5.148976	5.587000
Commercial/Industrial and Public Utility Real	6.688288	6.707132	5.658121	6.157700
General Business and Public Utility Personal	6.800000	6.900000	5.900000	6.400000
Bucks Township				
Residential/Agricultural Real	4.268312	4.271112	4.385985	4.405901
Commercial/Industrial and Public Utility Real	4.601554	4.572776	4.640347	4.650000
General Business and Public Utility Personal	4.650000	4.650000	4.650000	4.650000
Clay Township				
Residential/Agricultural Real	4.465275	4.463252	4.571078	4.561547
Commercial/Industrial and Public Utility Real	6.918359	6.739182	7.015830	7.050000
General Business and Public Utility Personal	7.050000	7.050000	7.050000	7.050000
Dover Township				
Residential/Agricultural Real	3.900976	3.901350	3.993090	3.993460
Commercial/Industrial and Public Utility Real	4.259112	4.258822	4.345820	4.345726
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	4.337408	4.335395	4.530852	4.533001
Commercial/Industrial and Public Utility Real	6.626527	6.568458	6.777832	6.777445
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000

2014	2013	2012	2011	2010	2009
\$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
3.653541	3.654075	3.651900	3.650900	3.623854	3.623000
4.174780	4.250765	4.247900	4.245100	4.154468	4.145100
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
4.704875	4.763933	4.764800	4.760900	4.537317	4.537100
5.335616	6.385873	5.389700	5.469800	5.325432	5.321000
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
7.634391	7.674347	7.671900	7.672100	7.571709	7.568400
7.457788	7.700000	7.700000	7.700000	7.700000	7.700000
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
6.300162	6.319880	6.309500	6.301300	6.291371	6.281400
6.107307	6.242726	6.242700	6.242700	6.218804	6.218800
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
5.589258	5.784875	5.776600	5.778100	5.883820	5.880300
6.149004	6.137658	6.125700	6.110600	6.081644	6.081700
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
4.404992	4.492122	4.490000	4.485300	4.643450	4.646500
4.650000	4.646122	4.650000	4.650000	4.650000	4.650000
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
4.559762	4.718734	4.711500	4.708000	4.871629	4.871100
7.050000	7.028274	7.021000	6.982400	6.266547	6.266600
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
3.992394	4.029662	4.028500	4.028200	3.979148	3.978000
4.333780	4.335524	4.333400	4.318900	4.256290	4.256300
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.531719	4.605956	4.606700	4.606800	4.503685	4.503500
6.605045	6.631835	6.585800	6.425700	6.193181	6.184400
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000

(continued)

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

	2018	2017	2016	2015
Franklin Township				
Residential/Agricultural Real	\$4.943954	\$4.943935	\$5.156679	\$5.158549
Commercial/Industrial and Public Utility Real	4.752886	4.827843	5.135569	5.257684
General Business and Public Utility Personal	5.400000	5.400000	5.400000	5.400000
Goshen Township				
Residential/Agricultural Real	4.700000	3.949647	4.762169	4.762100
Commercial/Industrial and Public Utility Real	4.700000	3.970763	4.793427	4.800000
General Business and Public Utility Personal	4.700000	4.100000	4.800000	4.800000
Jefferson Township				
Residential/Agricultural Real	5.529726	6.418024	6.654927	6.660340
Commercial/Industrial and Public Utility Real	6.172817	7.016554	7.300000	7.300000
General Business and Public Utility Personal	6.400000	7.300000	7.300000	7.300000
Lawrence Township				
Residential/Agricultural Real	9.069577	9.056963	9.587318	9.589163
Commercial/Industrial and Public Utility Real	9.663952	9.657548	9.950062	9.950403
General Business and Public Utility Personal	10.300000	10.300000	10.300000	10.300000
Mill Township				
Residential/Agricultural Real	4.049109	4.046925	4.129498	4.131100
Commercial/Industrial and Public Utility Real	4.489546	4.472606	5.043913	5.043560
General Business and Public Utility Personal	5.050000	5.050000	5.050000	5.050000
Oxford Township				
Residential/Agricultural Real	3.921681	3.911171	3.298933	3.298897
Commercial/Industrial and Public Utility Real	3.928434	3.896825	3.679227	3.672712
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
Perry Township				
Residential/Agricultural Real	4.623172	4.616670	4.799110	5.638766
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.798408	5.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	5.800000
Rush Township				
Residential/Agricultural Real	3.939686	3.936998	4.065478	4.067756
Commercial/Industrial and Public Utility Real	4.651402	4.650118	4.797976	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Salem Township				
Residential/Agricultural Real	3.346862	3.343292	3.376888	3.378042
Commercial/Industrial and Public Utility Real	3.764917	3.754502	3.800000	3.800000
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Sandy Township				
Residential/Agricultural Real	6.339656	6.328748	6.560524	6.552632
Commercial/Industrial and Public Utility Real	6.353524	6.318596	6.795024	6.800000
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000

2014	2013	2012	2011	2010	2009
\$4.157414	\$4.201102	\$6.127400	\$4.196800	\$4.208305	\$3.208000
4.256463	4.266890	6.700000	4.264600	4.248550	3.247200
4.400000	4.400000	6.700000	4.400000	4.400000	3.400000
4.760111	4.800000	3.500000	3.785600	3.745550	3.744400
4.785715	4.800000	3.500000	3.800000	3.800000	3.797200
4.800000	4.800000	3.500000	3.800000	3.800000	3.800000
6.658317	5.979407	8.082200	6.865500	6.970088	6.969800
7.300000	6.400000	9.158900	7.291900	7.282583	7.279300
7.300000	7.300000	9.820000	7.300000	7.300000	7.300000
9.585790	9.657595	9.655900	9.645600	9.409277	9.404300
9.921917	9.972517	9.963500	9.962900	9.924064	9.919900
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.129514	4.165600	4.160700	4.193000	4.193618	4.190691
5.034057	4.577900	4.557100	4.834400	4.834424	4.825749
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000
3.299306	3.310408	3.310200	3.310100	3.307132	3.307300
3.594846	2.951836	3.529600	3.500600	3.591972	3.492000
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
3.640464	3.800000	5.029400	4.532900	4.688143	4.689700
3.800000	3.800000	5.800000	5.800000	5.665022	5.665000
3.800000	3.800000	5.800000	5.800000	5.800000	5.800000
4.068098	4.235308	4.232800	4.226300	4.402806	4.402400
4.800000	4.800000	4.800000	4.800000	4.664862	4.664900
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.372833	3.417011	3.415400	3.414600	3.446031	3.446400
3.800000	3.800000	3.780100	3.740200	3.662981	3.663000
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.546464	6.800000	6.800000	6.038900	6.037490	4.886200
6.800000	6.800000	6.800000	6.754500	6.667518	5.919000
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000

(continued)

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

	2018	2017	2016	2015
Sugarcreek Township				
Residential/Agricultural Real	\$5.639518	\$5.640293	\$5.881883	\$5.822600
Commercial/Industrial and Public Utility Real	5.623633	5.622170	5.890765	5.845900
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Union Township				
Residential/Agricultural Real	4.217770	4.216264	4.378932	4.382983
Commercial/Industrial and Public Utility Real	4.296521	4.289855	4.500000	4.500000
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000
Warren Township				
Residential/Agricultural Real	3.824916	3.322009	3.361817	3.362000
Commercial/Industrial and Public Utility Real	3.900000	3.358790	3.392651	3.400000
General Business and Public Utility Personal	3.900000	3.400000	3.400000	3.400000
Warwick Township				
Residential/Agricultural Real	5.144176	5.133854	5.250741	5.155900
Commercial/Industrial and Public Utility Real	5.300000	5.107065	5.300000	5.300000
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000
Washington Township				
Residential/Agricultural Real	4.294406	4.292728	4.430864	4.430146
Commercial/Industrial and Public Utility Real	4.476300	4.444824	4.800000	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne Township				
Residential/Agricultural Real	6.435266	6.120880	5.845495	5.858781
Commercial/Industrial and Public Utility Real	7.019499	7.060432	6.963574	6.961661
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
York Township				
Residential/Agricultural Real	5.634167	5.628524	5.720309	5.721728
Commercial/Industrial and Public Utility Real	5.427914	5.385086	5.900000	5.900000
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Other Units:				
Delaware Valley Joint Fire District				
Residential/Agricultural Real	2.180875	2.169360	2.286937	2.290900
Commercial/Industrial and Public Utility Real	2.420210	2.407930	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Dover Public Library				
Residential/Agricultural Real	0.930292	0.930025	1.000000	1.000000
Commercial/Industrial and Public Utility Real	0.943625	0.942842	1.000000	0.997423
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
General Health District				
Residential/Agricultural Real	0.792902	0.791916	0.853537	0.854364
Commercial/Industrial and Public Utility Real	0.930761	0.929057	0.999706	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2014	2013	2012	2011	2010	2009
\$5.765933	\$5.891513	\$5.887400	\$5.900000	\$5.796174	\$5.604000
5.803844	5.813095	5.811800	5.814000	5.900000	5.794400
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.336211	4.434272	4.429900	4.425900	4.443888	4.312000
4.493761	4.500000	4.500000	4.500000	4.500000	4.464000
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000
3.360746	3.393025	3.583500	3.582700	3.582692	3.582600
3.394840	3.392596	3.600000	3.600000	3.600000	3.600000
3.400000	3.400000	3.600000	3.600000	3.600000	3.600000
5.151229	5.262050	5.257000	5.253000	4.282134	5.151800
5.300000	5.300000	5.300000	5.300000	4.300000	5.247100
5.300000	5.300000	5.300000	5.300000	4.300000	5.300000
4.437060	4.663392	4.659900	4.659100	4.798416	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
5.864505	6.045129	6.027900	6.031100	6.013986	6.012300
6.926816	6.689713	6.673100	6.565900	6.545138	6.545200
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.722520	5.900000	5.900000	5.839300	5.728805	5.724400
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
2.272230	2.412355	2.405000	2.400600	2.498882	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.000000	1.000000	1.000000	0.000000	0.000000	0.000000
0.991295	1.000000	1.000000	0.000000	0.000000	0.000000
1.000000	1.000000	1.000000	0.000000	0.000000	0.000000
0.853780	0.878611	0.877100	0.876200	0.857579	0.857100
0.998473	1.000000	1.000000	0.999900	0.951843	0.944100
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000

(continued)

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

	2018	2017	2016	2015
Gnadenhutten Public Library				
Residential/Agricultural Real	\$0.937373	\$0.935969	\$1.000000	\$0.000000
Commercial/Industrial and Public Utility Real	0.955025	0.932351	0.999102	0.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000	0.000000
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	0.443660	0.443200	0.464450	0.463400
Commercial/Industrial and Public Utility Real	0.478903	0.467873	0.497824	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.500000	0.228472	0.246816	0.246900
Commercial/Industrial and Public Utility Real	0.500000	0.312489	0.325886	0.325900
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.676782	1.673897	1.794350	1.793900
Commercial/Industrial and Public Utility Real	2.353535	2.325105	2.493357	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Newcomerstown Public Library				
Residential/Agricultural Real	2.350125	2.339620	2.431095	2.431440
Commercial/Industrial and Public Utility Real	2.380650	2.371995	2.496002	2.494212
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Tri-County Ambulance District				
Residential/Agricultural Real	1.477904	1.376734	1.446518	1.163600
Commercial/Industrial and Public Utility Real	1.477090	1.424580	1.500000	1.396300
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tri-Division Ambulance District				
Residential/Agricultural Real	4.880167	3.436696	3.498908	3.890900
Commercial/Industrial and Public Utility Real	5.211280	3.689864	3.870516	3.938000
General Business and Public Utility Personal	5.500000	4.000000	4.000000	4.000000
Tuscarawas County Public Library				
Residential/Agricultural Real	1.372127	1.370654	1.484536	1.486200
Commercial/Industrial and Public Utility Real	1.418136	1.414114	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Union Cemetery				
Residential/Agricultural Real	1.464776	1.080397	0.627107	0.627400
Commercial/Industrial and Public Utility Real	1.867622	1.600614	1.304885	1.300300
General Business and Public Utility Personal	2.480000	2.480000	1.980000	1.980000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

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

2014	2013	2012	2011	2010	2009
\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000	\$0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
0.463368	0.480732	0.480700	0.479200	0.493151	0.493100
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.246742	0.249180	0.248700	0.248500	0.236507	0.236200
0.324696	0.327301	0.325200	0.325000	0.315320	0.314300
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.793467	1.885765	1.882100	1.881400	1.823257	1.824000
2.495657	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.432795	2.500000	2.500000	0.459800	0.451431	0.451300
2.464930	2.434180	2.422300	0.745000	0.728264	0.727700
2.500000	2.500000	2.500000	1.000000	1.000000	1.000000
1.162308	1.228755	0.745800	0.744200	0.753380	0.753400
1.389623	1.381574	1.141800	1.164800	1.118819	1.118000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
3.891736	4.000000	4.000000	3.988200	4.000000	4.000000
3.928596	3.858880	3.603600	3.601400	3.601028	3.569600
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
0.485773	0.500000	0.500000	0.500000	0.500000	0.640000
0.491794	0.500000	0.500000	0.500000	0.500000	0.640000
0.500000	0.500000	0.500000	0.500000	0.500000	0.640000
0.626655	0.627326	0.626100	0.624400	0.624098	0.623400
1.297644	1.259420	1.256800	1.237100	1.252075	1.244600
1.980000	1.980000	1.980000	1.980000	1.980000	1.980000

Tuscarawas County, Ohio
Property Tax Levies and Collections (1)
Last Ten Years

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy (3)
2018	\$12,095,612	\$11,839,711	97.88%	\$278,168	\$12,117,879	100.18%
2017	11,658,702	11,410,603	97.87	340,171	11,750,774	100.79
2016	11,063,990	10,785,311	97.48	305,882	11,091,193	100.25
2015	10,792,995	10,547,801	97.73	326,253	10,874,054	100.75
2014	10,699,004	10,420,419	97.40	376,447	10,796,866	100.91
2013	10,451,080	10,164,611	97.26	299,731	10,464,342	100.13
2012	10,376,520	10,144,710	97.77	320,164	10,464,874	100.85
2011	9,939,503	9,645,388	97.04	325,595	9,970,983	100.32
2010	10,010,746	9,627,561	96.17	303,720	9,931,281	99.21
2009	9,840,536	9,533,933	96.88	316,129	9,850,062	100.10

Source: Office of the Auditor, Tuscarawas County, Ohio

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) We are aware of the requirement to report delinquent tax collections by levy year rather than by collection year. However, the County's current computer system tracks levy amounts by current levy and delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. We are looking at options to improve the presentation.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Tuscarawas County, Ohio
Principal Real Property Taxpayers
 2018 and 2009 (1)

Name of Taxpayer	2018	
	Assessed Value	Percent of Real Property Assessed Value
Washington Prime Property Limited Partnership	\$12,615,540	0.72 %
Muskingum Watershed Conservancy District	11,104,380	0.63
The Belden Brick Company	8,763,500	0.50
Park Village Assisted Living, LLC	6,271,980	0.36
Holmes Limestone Company	5,096,450	0.29
RHDK Investments, LLC	4,035,720	0.23
VAD Heritage, LLC	3,425,440	0.19
The Inn at Northwood Village, LTD	2,726,240	0.16
Wal-Mart Real Estate Business Trust	2,306,730	0.13
Dixon Real Estate Holdings, LLC	2,254,400	0.13
Totals	<u>\$58,600,380</u>	<u>3.34 %</u>
Total Real Property Assessed Valuation	<u>\$1,753,982,820</u>	

Name of Taxpayer	2009	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,159,070	1.03 %
Muskingum Watershed Conservancy District	9,634,690	0.61
The Belden Brick Company	7,602,190	0.49
Newpointe Community Church	5,218,970	0.33
The Dutch Corporation	2,615,830	0.17
The Union Hospital Association	2,462,160	0.16
Holmes Limestone Company	2,407,160	0.15
Park Village Assisted Living, LLC	2,356,390	0.15
RHDK Investments, LLC	3,065,990	0.20
Artex Oil Company	3,335,030	0.21
Totals	<u>\$54,857,480</u>	<u>3.50 %</u>
Total Real Property Assessed Valuation	<u>\$1,567,499,970</u>	

(1) The amounts presented represent the assessed values upon which 2018 and 2009 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Public Utilities Tangible Personal Property Taxpayers
 2018 and 2009 (1)

Name of Taxpayer	2018	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$64,212,870	39.56 %
East Ohio Gas Company DBA Dominion East Ohio	34,583,918	21.30
AEP Ohio Transmission Company, Incorporated	13,420,150	8.27
Tennessee Gas Pipeline Company	12,667,550	7.80
Columbia Gas of Ohio, Incorporated	2,975,700	1.83
Frontier Power Company	1,806,590	1.11
Guernsey-Muskingum Electric Cooperative, Incorporated	1,567,500	0.97
Carroll Electric Cooperative, Incorporated	1,169,410	0.72
Ohio Edison Company	1,151,280	0.71
Columbus and Ohio River Railroad Company	633,530	0.39
Total	\$134,188,498	82.66 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$162,342,600	

Name of Taxpayer	2009	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$34,170,910	52.28 %
East Ohio Gas Company DBA Dominion East Ohio	9,284,570	14.20
Dominion Transmission, Incorporated	8,576,460	13.12
Tennessee Gas Pipeline Company	4,625,820	7.08
Frontier Power Company	1,262,420	1.93
Guernsey-Muskingum Electric Cooperative, Incorporated	1,151,270	1.76
Ohio Edison Company	801,180	1.23
Columbia Gas of Ohio, Incorporated	548,160	0.84
Columbia Gas Transmission Corporation	547,760	0.84
Carroll Electric Cooperative, Incorporated	516,470	0.79
Total	\$61,485,020	94.07 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$65,359,260	

(1) The amounts presented represent the assessed values upon which 2018 and 2009 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

(This Page Intentionally Left Blank)

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

	2018 (3)	2017	2016	2015
Sales Tax Payments	\$3,372,365	\$3,318,449	\$3,217,080	\$3,255,865
Direct Pay Tax Return Payments	63,169	594,759	722,978	718,317
Seller's Use Tax Return Payments	1,709,141	1,636,959	1,356,781	1,321,476
Consumer's Use Tax Return Payments	370,832	367,817	578,245	399,624
Motor Vehicle Tax Payments	2,101,199	2,058,333	1,921,558	1,981,260
Watercraft and Outboard Motors	31,647	26,504	26,157	22,823
Department of Liquor Control	47,845	45,960	44,034	39,352
Sales/Use Tax Voluntary Payments	10,571	7,640	26,463	(21,414)
Sales/Use Tax Assessment Payments	72,790	91,497	100,017	34,599
Managed Audit Sales/Use Tax Payments	14,241	12,907	27,358	30,413
Sales Tax on Motor Vehicle Fuel Refunds	1,281	1,173	1,771	8,919
Certified Assessment Payments	56,771	54,400	76,086	101,669
Statewide Master Numbers	4,349,130	4,311,576	4,205,185	4,245,910
Streamlined Sales Tax Payments	23,860	31,425	18,734	18,519
Non-Resident Motor Vehicle Tax Payments	8,757	5,902	5,662	11,586
Transient Sales	858,239	889,505	836,393	921,624
Use Tax Amnesty Payments	1,626	3	333	1,075
Administrative Rotary Fund Fee	(130,574)	(134,434)	(131,592)	(130,827)
Sales/Use Tax Refunds Approved	(36,108)	(11,370)	(5,672)	(8,923)
Total	\$12,926,782	\$13,309,005	\$13,027,571	\$12,951,867
Sales Tax Rate	1.50%	1.00%	1.00%	1.00%

(1) Cash basis

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

(3) The sales tax rate increased to 1.50% effective October 1, 2018.

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

2014	2013	2012	2011
\$3,713,859	\$3,655,118	\$3,395,484	\$3,166,741
578,281	543,395	509,217	438,009
1,153,257	1,016,439	869,999	808,474
352,018	328,701	296,416	284,732
1,885,085	1,733,129	1,731,069	1,547,812
22,597	20,421	17,028	17,616
36,519	34,233	30,737	28,988
34,781	9,143	12,518	6,140
74,469	58,262	64,488	68,056
5,533	0	0	0
1,983	1,585	1,459	1,102
(2,045)	0	0	0
4,188,735	4,052,698	3,784,485	3,597,184
5,294	7,714	6,650	6,959
4,143	4,194	2,488	4,868
444,936	0	0	0
2,529	14,057	19,147	5,464
0	(114,536)	(107,117)	(99,626)
0	(25,476)	(29,444)	(19,607)
<u>\$12,501,974</u>	<u>\$11,339,077</u>	<u>\$10,604,624</u>	<u>\$9,862,912</u>
1.00%	1.00%	1.00%	1.00%

(This Page Intentionally Left Blank)

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

Year	Population	Estimated Actual Value of Taxable Property	Gross Bonded Debt			Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
			Governmental	Business-Type	Total		
2018	92,176	\$5,195,859,713	\$817,167	\$265,900	\$1,083,067	0.02 %	\$12
2017	92,297	5,111,414,843	911,427	299,100	1,210,527	0.02	13
2016	92,420	4,729,045,650	1,000,900	331,200	1,332,100	0.03	14
2015	92,702	4,664,254,741	1,085,829	362,300	1,448,129	0.03	16
2014	92,637	4,640,217,163	1,166,445	421,400	1,587,845	0.03	17
2013	92,683	4,499,864,952	1,242,968	449,500	1,692,468	0.04	18
2012	92,452	4,487,229,984	1,315,605	476,700	1,792,305	0.04	19
2011	92,514	4,474,112,618	1,384,553	503,000	1,887,553	0.04	20
2010	92,560	4,627,599,080	1,450,000	0	1,450,000	0.03	16

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

Source: Tuscarawas County Auditor

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

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

Year	Governmental Activities			Business-Type Activities				
	General Obligation Bonds	Bond Anticipation Notes	Capital Leases	Revenue Bonds	General Obligation Bonds	OPWC Loans Payable	OWDA Loans Payable	Capital Leases
2018	\$817,167	\$456,000	\$7,770,921	\$5,727,100	\$265,900	\$1,888,174	\$2,950,558	\$263,861
2017	911,427	510,000	7,770,921	5,812,800	299,100	2,061,581	2,463,716	297,994
2016	1,000,900	562,000	0	5,895,400	331,200	2,239,498	2,489,719	215,000
2015	1,085,829	612,000	257	5,477,899	362,300	2,273,489	2,630,044	226,000
2014	1,166,445	659,000	1,740	5,427,208	421,400	2,435,022	2,668,854	236,000
2013	1,242,968	704,000	3,135	5,159,078	449,500	2,472,336	2,713,968	246,000
2012	1,315,605	747,000	10,552	4,996,931	476,700	1,710,127	2,633,835	255,000
2011	1,384,553	788,000	18,895	1,755,584	503,000	1,778,518	2,850,249	264,000
2010	1,450,000	828,000	20,447	0	0	1,766,684	4,334,461	271,000
2009	0	866,000	29,909	0	0	1,603,657	4,280,253	278,000

Source: Tuscarawas County Auditor

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

Total Debt	Percentage of Personal Income	Per Capita
\$20,139,681	0.5315 %	\$218.49
20,127,539	0.5408	218.07
12,733,717	0.3422	137.78
12,667,818	0.3437	136.65
13,015,669	0.3651	140.50
12,990,985	0.3860	140.17
12,145,750	0.3706	131.37
9,342,799	0.2920	100.99
8,670,592	0.2937	93.68
7,057,819	0.2461	76.23

Tuscarawas County, Ohio
Legal Debt Margin
Last Ten Years

	2018	2017	2016	2015
Tax Valuation	\$1,916,325,420	\$1,863,549,000	\$1,725,542,630	\$1,691,148,060
Debt Limit (1)	46,408,136	45,088,725	41,638,566	40,778,702
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	817,167	911,427	1,000,900	1,085,829
Bond Anticipation Note	456,000	510,000	562,000	612,000
Amount of Debt Subject to Limit	1,273,167	1,421,427	1,562,900	1,697,829
Legal Debt Margin	<u>\$45,134,969</u>	<u>\$43,667,298</u>	<u>\$40,075,666</u>	<u>\$39,080,873</u>
Legal Debt Margin as a Percentage of the Debt Limit	97.26%	96.85%	96.25%	95.84%
Unvoted Debt Limit (2)	\$19,163,254	\$18,635,490	\$17,255,426	\$16,911,481
Amount of Debt Subject to Limit	1,273,167	1,421,427	1,562,900	1,697,829
Unvoted Legal Debt Margin	<u>\$17,890,087</u>	<u>\$17,214,063</u>	<u>\$15,692,526</u>	<u>\$15,213,652</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	93.36%	92.37%	90.94%	89.96%

(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

2014	2013	2012	2011	2010	2009
\$1,680,667,040	\$1,624,745,330	\$1,616,727,890	\$1,609,952,170	\$1,651,778,660	\$1,636,363,130
40,516,676	39,118,633	38,918,197	38,748,804	39,794,467	39,409,078
1,166,445	1,242,968	1,315,605	1,384,553	1,450,000	0
659,000	704,000	747,000	788,000	828,000	866,000
1,825,445	1,946,968	2,062,605	2,172,553	2,278,000	866,000
\$38,691,231	\$37,171,665	\$36,855,592	\$36,576,251	\$37,516,467	\$38,543,078
95.49%	95.02%	94.70%	94.39%	94.28%	97.80%
\$16,806,670	\$16,247,453	\$16,167,279	\$16,099,522	\$16,517,787	\$16,363,631
1,825,445	1,946,968	2,062,605	2,172,553	2,278,000	866,000
\$14,981,225	\$14,300,485	\$14,104,674	\$13,926,969	\$14,239,787	\$15,497,631
89.14%	88.02%	87.24%	86.51%	86.21%	94.71%

Tuscarawas County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2018

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Tuscarawas County			
General Obligation Bonds	\$817,167	100.00 %	\$817,167
Bond Anticipation Notes	456,000	100.00	456,000
Capital Lease	7,770,921	100.00	7,770,921
<i>Total Direct - Tuscarawas County</i>	<u>9,044,088</u>		<u>9,044,088</u>
Overlapping			
Claymont City School District	2,478,644	100.00	2,478,644
Coshocton County Career Center	146,772	0.47	690
Dover City School District	24,555,000	100.00	24,555,000
Fairless Local School District	9,853,667	1.51	148,790
Indian Valley Local School District	7,487,272	100.00	7,487,272
New Philadelphia City School District	847,186	100.00	847,186
Newcomerstown Exempted Village School District	2,121,074	78.62	1,667,588
Ridgewood Local School District	2,274,889	2.26	51,412
Sandy Valley Local School District	9,209,652	14.88	1,370,396
Strasburg-Franklin Local School District	4,635,873	100.00	4,635,873
Tuscarawas Valley Local School District	1,418,040	92.34	1,309,418
City of Dover	2,092,065	100.00	2,092,065
City of New Philadelphia	9,759,361	100.00	9,759,361
City of Uhrichsville	1,550,773	100.00	1,550,773
Village of Baltic	1,152,241	68.07	784,330
Village of Dennison	62,350	100.00	62,350
Village of Gnadenhutten	1,511,278	100.00	1,511,278
Village of Midvale	447,714	100.00	447,714
Village of Mineral City	119,165	100.00	119,165
Village of Newcomerstown	582,013	100.00	582,013
Village of Port Washington	8,997	100.00	8,997
Auburn Township	31,800	100.00	31,800
Bucks Township	8,981	100.00	8,981
Clay Township	16,772	100.00	16,772
Oxford Township	24,686	100.00	24,686
Rush Township	7,896	100.00	7,896
Sugarcreek Township	51,046	100.00	51,046
Union Township	17,211	100.00	17,211
Warren Township	14,605	100.00	14,605
Mineral-Sandy Ambulance District	14,447	100.00	14,447
Tri-County Ambulance District	156,104	100.00	156,104
<i>Total Overlapping</i>	<u>82,657,574</u>		<u>61,813,863</u>
<i>Totals</i>	<u>\$91,701,662</u>		<u>\$70,857,951</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Pledged Revenue Coverage
Sewer
Last Ten Years

Year	Sewer Operating Revenues (1)	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2018	\$2,275,284	\$2,188,571	\$86,713	\$309,619	\$111,624	0.21
2017	2,491,620	1,834,655	656,965	304,948	113,482	1.57
2016	2,192,683	1,668,739	523,944	296,015	118,371	1.26
2015	2,331,415	1,530,854	800,561	322,677	128,822	1.77
2014	2,098,783	1,502,746	596,037	288,723	86,856	1.59
2013	1,868,070	1,313,014	555,056	286,287	93,017	1.46
2012	1,557,720	1,133,937	423,783	262,215	101,536	1.17
2011	2,374,622	1,405,632	968,990	1,508,160	56,211	0.62
2010	2,206,260	1,266,215	940,045	210,230	89,085	3.14
2009	2,698,402	1,520,321	1,178,081	247,116	59,303	3.84

(1) Includes other non-operating revenues, except federal and state subsidies.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes Revenue Bonds, OPWC and OWDA loans, and capital leases payable solely from net revenues in the sewer enterprise fund.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Pledged Revenue Coverage
Water
Last Ten Years

Year	Water Operating Revenues (1)	Water Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2018	\$1,412,450	\$822,927	\$589,523	\$184,362	\$189,941	1.57
2017	1,464,627	851,494	613,133	185,445	193,901	1.62
2016	1,424,766	748,413	676,353	187,610	183,856	1.82
2015	1,434,459	1,023,449	411,010	180,898	193,837	1.10
2014	1,356,892	775,014	581,878	124,927	20,928	3.99
2013	1,072,310	1,077,757	(5,447)	102,514	15,241	(0.05)
2012	1,637,544	985,417	652,127	91,883	12,286	6.26
2011	1,197,596	2,045,027	(847,431)	90,153	28,897	(7.12)
2010	711,851	704,454	7,397	88,508	15,604	0.07
2009	639,256	618,423	20,833	86,945	17,166	0.20

(1) Includes other non-operating revenues, except federal and state subsidies.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes Revenue Bonds and OPWC and OWDA loans payable solely from net revenues in the water enterprise fund.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2018	92,176	\$3,789,544	\$41,112	4.80 %
2017	92,297	3,721,605	40,322	4.70
2016	92,420	3,721,605	40,268	5.20
2015	92,702	3,686,010	39,762	5.40
2014	92,637	3,565,199	38,486	4.80
2013	92,683	3,365,769	36,315	6.20
2012	92,452	3,277,618	35,452	6.30
2011	92,514	3,199,057	34,579	7.50
2010	92,560	2,951,856	31,891	9.50
2009	92,584	2,867,889	30,976	11.90

Sources: (1) Tuscarawas County Auditor
(2) U.S. Department of Commerce - Bureau of Economic Analysis; March 2018 is the latest information available.
(3) Ohio Department of Job and Family Services - Office of Workforce Development

Tuscarawas County, Ohio

Principal Employers

2018 and 2009

<u>Employer</u>	<u>Nature of Business</u>
Union Hospital	Health Care
The Belden Brick Company	Face and Acid Proof Brick
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.
Meteor Sealing Systems, LLC	Rubber Weatherstrips
Zimmer Patient Care Division	Orthopedic, Prosthetic, and Surgical Appliances/Supplies
Hennis Care Center, Incorporated	Nursing Home
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.
Gradall Company	Construction Equipment
Park Village Health Care	Nursing Home and Retirement Home
New Dawn Health Care	Retirement Home
Greer Steel	Cold-rolled Strip Steel
Marlite	Paneling/Doors/Restroom Partitions
Copley Ohio Newspapers	Newspaper Publishing
Cable Manufacturing and Assembly	Control Cables
Dover Chemical Corporation	Chemical Producer
Commonwealth Aluminum Concast	Sheet Aluminum
Total	
Total Employment within the County	

Sources: Tuscarawas County, City of Dover and City of New Philadelphia

2018			2009		
Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
1,274	1	2.79 %	865	1	2.09 %
500	2	1.10	394	3	0.95
500	2	1.10	250	5	0.60
463	4	1.01			
392	5	0.86			
335	6	0.73			
330	7	0.72	300	4	0.72
326	8	0.71	445	2	1.07
296	9	0.65			
262	10	0.57			
			250	5	0.60
			250	5	0.60
			245	8	0.59
			200	9	0.49
			200	9	0.49
			200	9	0.49
<u>4,678</u>		<u>10.24 %</u>	<u>3,599</u>		<u>8.69 %</u>
<u>45,700</u>			<u>41,400</u>		

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

	2018	2017	2016	2015
General Government				
Legislative and Executive				
Commissioners	7.00	7.00	7.00	7.00
Auditor	20.00	17.00	17.00	17.00
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	13.00	12.00	14.00	13.00
Board of Elections	12.00	14.00	10.00	13.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	7.00	7.00	7.00	7.00
Data Processing	5.00	5.00	5.00	4.00
Certificate of Title Administration	6.25	6.25	7.00	7.00
Judicial				
Common Pleas Court	15.50	14.75	15.00	15.00
Probate Court	4.00	4.00	5.00	5.00
Juvenile Court	17.00	17.00	15.00	13.00
Municipal Court	7.00	7.00	7.00	7.00
County Court	14.00	12.00	14.00	14.00
Clerk of Courts	8.50	8.50	11.00	10.00
Law Library	2.00	1.50	2.00	2.00
Public Safety				
Sheriff	39.00	36.50	39.00	43.00
Jail Operations	41.50	43.50	42.00	40.00
Probation/Community Corrections	9.00	9.50	11.00	9.00
911 Dispatch Center	18.00	19.00	21.00	21.00
Litter Enforcement - Solid Waste Grant	1.00	1.00	1.50	1.50
Homeland Security and Emergency Management	3.00	3.00	3.00	4.00
Coroner	2.00	2.00	2.00	2.00
Public Works				
Engineer	24.50	25.00	27.00	30.00
Sewer District	10.50	10.50	12.00	11.00
Water District	6.50	6.25	6.00	7.00
Health				
Developmental Disabilities Board	59.50	59.00	62.00	126.00
Dog and Kennel	4.00	4.00	4.00	4.00
Human Services				
Income Maintenance	50.00	50.00	50.00	50.00
Children's Services	34.00	35.00	34.00	34.00
Shared Employees	15.00	10.00	15.00	15.00
Veteran Services	9.00	9.50	10.00	10.00
Child Support Enforcement	26.50	26.00	28.00	28.00
Community and Economic Development	2.00	2.00	2.00	2.00
Total	<u>502.25</u>	<u>493.75</u>	<u>514.50</u>	<u>580.50</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee, as of December 31

Sources: Departmental and County Auditor Payroll records

2014	2013	2012	2011	2010	2009
6.00	6.00	6.00	6.00	6.00	6.00
25.00	17.50	17.50	20.00	20.00	19.00
5.00	5.00	5.00	5.00	5.00	6.50
13.00	13.00	13.00	15.00	14.00	12.00
13.00	12.50	13.25	14.00	14.00	16.25
4.00	4.00	4.00	4.00	4.00	4.00
7.00	7.00	7.00	7.00	7.00	6.00
5.00	4.00	4.00	4.00	4.00	4.00
10.00	8.75	8.75	10.00	12.00	9.25
16.00	15.25	14.75	16.00	15.00	14.50
6.00	4.00	4.00	7.00	6.00	6.00
17.00	17.50	17.50	18.00	18.00	19.50
7.00	11.50	12.00	8.00	6.00	6.00
15.00	15.50	14.50	16.00	15.00	13.50
11.00	9.00	10.00	16.00	15.00	12.50
2.00	2.00	2.00	2.00	2.00	1.50
40.00	45.25	43.50	37.00	36.00	35.00
41.00	42.00	39.50	42.00	45.00	44.00
8.00	8.00	8.00	7.00	6.00	5.00
20.00	20.00	22.00	20.00	23.00	22.00
1.50	1.50	1.50	1.50	2.00	2.00
3.00	4.00	3.00	3.00	4.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
30.00	31.50	31.50	32.00	37.00	38.00
10.00	10.50	10.00	11.00	12.00	12.50
7.00	9.25	9.50	8.00	7.00	7.50
125.00	115.50	128.50	143.00	134.00	129.50
5.00	3.50	4.50	5.00	4.00	3.50
43.00	41.00	41.00	42.00	46.00	46.00
33.00	30.00	27.00	28.00	31.00	31.00
15.00	15.00	15.00	18.00	20.00	20.00
10.00	10.00	11.00	12.00	11.00	10.00
29.00	28.00	29.50	37.00	39.00	36.25
2.00	2.00	3.00	3.00	3.00	3.00
<u>586.50</u>	<u>571.50</u>	<u>583.25</u>	<u>619.50</u>	<u>625.00</u>	<u>607.75</u>

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

	2018	2017	2016	2015
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	1,076	1,039	1,219	1,176
Number of meetings	92	97	101	96
Auditor				
Number of non-exempt conveyances	2,046	1,960	1,966	1,872
Number of exempt conveyances	2,044	1,820	1,914	1,847
Number of real estate transfers	4,090	3,780	3,880	3,719
Number of personal property returns	0	0	0	0
Number of non-payroll checks issued	23,186	23,862	24,588	23,849
Number of payroll checks issued	1,778	2,417	2,935	3,457
Number of payroll direct deposits	14,633	14,024	14,446	14,196
Number of licensed dogs	15,670	15,744	14,757	15,182
Number of weights and measures tests conducted	1,519	2,138	1,571	1,572
Number of pre-approved deeds	6,897	6,867	6,658	6,668
Number of recipients receiving homestead exemption (HE-1)	6,810	6,958	7,135	7,356
Number of properties receiving owner-occupancy credit (Real and Manufactured Homes)	24,206	24,110	24,113	24,119
Number of parcels qualified to be on CAUV	8,043	7,976	7,986	7,947
Number of acres qualified to be on CAUV	242,232	241,111	240,502	239,153
Number of parcels exempt from taxes	4,639	4,532	4,486	4,463
Total value of exempt parcels	\$186,926,690	\$185,929,180	\$183,244,860	\$172,554,040
Treasurer				
Number of parcels billed	60,118	61,325	61,138	61,044
Return on portfolio (cash basis)	\$899,392	\$530,048	\$295,222	\$204,030
Prosecuting Attorney				
Number of cases - criminal	477	343	342	318
Number of cases - civil stalking	100	69	91	85
Number of cases - domestic violence	103	107	122	118
Board of Elections				
Number of precincts	81	81	81	81
Number of registered voters	59,228	58,680	58,357	56,275
Number of voters last general election	33,131	16,884	42,154	31,879
Percentage of registered voters that voted	55.94%	28.77%	72.23%	56.65%
Recorder				
Number of deeds recorded	3,570	3,878	3,549	3,656
Number of mortgages recorded	3,123	3,073	3,391	3,202
Data Processing				
Number of users served	364	351	361	390
Risk Management				
Number of claims	5	22	21	24
Judicial				
Common Pleas Court - General Division				
Number of civil cases filed	954	921	809	693
Number of criminal cases filed	493	333	355	334
Number of D.R. filings including post-decree	804	805	876	920
Juvenile Court				
Number of delinquencies filed	291	294	264	238
Number of traffic cases	428	439	371	399
Number of neglect/abuse cases	28	31	41	46
Number of unruly cases	55	60	88	46
Number of contributing cases	22	13	28	18
Number of parentage cases	324	310	331	246
Number of tobacco cases	2	1	0	2
Number of juvenile protection orders	1	0	0	0

2014	2013	2012	2011	2010	2009
1,220	1,178	1,166	1,192	1,234	1,238
100	99	98	95	101	101
1,791	1,836	1,699	1,526	1,576	1,469
1,724	1,852	1,662	1,562	1,525	1,561
3,515	3,688	3,361	3,088	3,101	3,030
0	0	0	0	16	17
22,038	22,504	22,714	24,175	25,947	27,067
4,911	4,862	5,678	6,138	7,461	8,414
14,011	13,023	12,750	12,770	12,223	11,697
15,865	16,615	16,900	16,781	16,159	15,734
1,646	1,605	N/A	N/A	N/A	N/A
6,292	5,891	5,866	N/A	N/A	N/A
7,565	7,705	7,531	7,358	7,425	7,351
24,128	24,126	24,124	23,986	24,402	24,412
7,971	7,929	7,878	7,937	7,947	7,926
239,842	239,340	238,167	239,036	238,086	237,424
4,413	4,412	4,383	4,354	4,321	4,298
\$171,467,880	\$169,405,960	\$169,699,080	\$169,586,010	\$165,704,940	\$164,090,530
61,647	61,546	61,556	63,489	61,567	61,567
\$289,720	\$196,079	\$175,838	\$230,596	\$433,904	\$1,093,128
350	276	323	521	518	599
70	84	65	66	92	90
114	131	133	152	172	144
81	81	81	81	81	81
58,828	58,077	59,884	58,283	59,920	58,771
24,156	15,821	41,693	29,744	29,875	24,702
41.06%	27.24%	69.62%	51.03%	49.86%	42.03%
3,070	3,487	3,202	2,935	2,783	3,545
2,946	3,604	3,528	2,862	3,213	3,011
369	408	356	347	309	368
10	11	10	5	4	2
698	846	1,167	1,256	1,341	1,358
368	299	340	309	323	335
815	786	837	999	1,159	579
267	320	443	443	410	502
403	422	446	394	455	467
38	31	42	54	66	41
67	60	102	108	113	94
24	16	37	35	57	52
263	290	289	350	443	433
2	7	12	5	2	0
0	0	0	0	0	0

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

	2018	2017	2016	2015
Probate Court				
Number of estates filed	426	433	442	482
Number of guardianships filed	65	61	35	63
Number of civil cases filed	13	39	64	26
Number of adoptions filed	46	87	66	55
Number of minor settlements filed	3	10	12	5
Number of name changes filed	51	36	28	30
Number of marriage licenses filed	575	569	584	616
Tuscarawas County Court				
Number of civil cases filed	525	645	577	589
Number of criminal cases filed	909	732	693	779
Number of traffic cases filed	3,337	3,583	3,302	4,016
Number of civil cases terminated	542	670	550	616
Number of criminal cases terminated	990	852	778	1,267
Number of traffic cases terminated	4,240	3,917	3,590	3,956
Clerk of Courts				
Number of civil cases filed	954	921	866	785
Number of criminal cases filed	493	333	343	324
Number of court of appeals cases filed	42	35	59	68
Number of domestic cases filed	548	553	528	533
Number of MWCD objections filed	0	0	0	0
Number of motor vehicle titles issued	70,849	71,295	70,543	66,264
County Law Library				
Number of notary packets issued	224	223	256	210
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	111	104	107	99
Prisoners transported	1,597	1,343	1,401	1,333
Number of miles transporting prisoners	50,597	58,703	60,473	55,822
Average days served per prisoner	16	16	15	38
Average daily housing cost	\$83	\$82	\$80	\$82
Average cost per meal served	\$1.11	\$1.04	\$1.14	\$1.16
Enforcement				
Number of incidents reported	7,461	10,121	7,523	6,977
Number of calls responded to	16,640	16,868	17,201	17,071
Number of papers served	2,113	1,842	1,967	1,868
Number of telephone calls	114,636	52,244	50,024	49,075
Court security hours	6,124	5,721	5,293	5,022
Number of sheriff's sales	98	136	161	152
Number of CCW licenses issued	2,244	1,708	2,566	1,645
Number of registered SORN offenders	129	138	116	131
Homeland Security & Emergency Management				
Number of Haz-Mat responses	12	6	14	8
Public Works				
Engineer				
Miles of roads resurfaced	30	26.8	24.8	7.8
Number of bridges replaced/improved	3	2	3	8
Number of culverts built/replaced/improved	71	26	35	14

2014	2013	2012	2011	2010	2009
462	501	465	437	423	440
37	38	58	38	33	40
24	6	11	20	8	9
62	71	66	57	40	69
12	32	4	3	9	8
22	20	31	19	19	28
603	604	600	544	551	576
795	669	544	422	461	669
769	759	840	659	769	759
4,069	3,197	3,206	2,577	2,774	3,197
478	585	535	482	560	759
1,198	1,332	1,366	1,096	1,269	1,247
4,316	3,222	3,517	2,805	3,171	3,595
769	925	1,167	1,322	1,441	1,358
333	290	330	307	338	335
56	63	72	47	48	69
496	529	554	630	653	579
0	0	0	1	0	1
65,659	63,238	60,340	58,880	56,118	65,683
241	316	265	260	221	185
102	102	96	97	94	108
831	827	719	1,243	942	1,125
37,065	30,350	25,323	30,559	27,392	33,730
31	28	32	42	50	27
\$74	\$70	\$77	\$78	\$82	\$73
\$1.04	\$1.12	\$1.15	\$1.30	\$1.59	\$1.39
7,422	7,277	7,518	7,444	7,454	8,208
16,253	17,306	16,260	17,454	17,003	16,325
2,070	2,238	2,509	2,563	3,380	3,643
50,376	50,772	51,224	49,414	48,901	44,612
4,883	4,731	4,233	4,233	4,553	5,184
199	279	298	268	404	369
1,181	1,392	570	388	418	489
125	125	141	111	118	185
11	11	6	10	1	6
14.8	11.3	13.0	12.4	18.1	20.2
2	7	4	7	9	9
38	18	74	45	35	48

(continued)

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

	2018	2017	2016	2015
Sewer District				
Average daily sewage treated (in million gallons per day)	1,040	0.83	0.76	0.83
Number of tap-ins	6	10	9	42
Number of customers	3,672	3,686	3,672	3,907
Water District				
Average daily water treated (in million gallons per day)	0.49	0.52	0.56	0.71
Average daily water billed (in million gallons per day)	0.36	0.36	0.37	0.38
Number of tap-ins	8	14	9	77
Number of customers	2,516	2,508	2,544	2,479
Health				
Developmental Disabilities Board				
Adult Program				
Days of non-vocational attendance (1)	0	0	10,731	20,731
Individuals served (non-vocational) (1)	0	0	96	141
Other services (adult day, home service)	374	362	86	135
Adults served (all programs)	374	362	436	408
Children's Program				
Days of attendance (0-2 years)	2,032	2,155	1,400	1,174
Days of attendance (3-5 years)	3,377	3,302	3,372	3,002
Days of attendance (6-21 years)	1,102	1,583	1,451	2,001
Individuals served (children)	161	192	176	194
Transportation (one way trips)				
Children's programs	3,584	3,268	3,179	5,252
Adult programs (1)	0	0	15,338	34,909
Total individuals served by the DD Board	584	661	612	602
Individuals with Medicaid waivers	309	281	241	217
Human Services				
Jobs and Family Services				
Average client count - food stamps	5,341	5,353	5,485	5,392
Average client count - day care	280	382	394	314
Average client count - Medicaid	12,102	12,370	8,977	3,811
Average client count - Ohio Works First	245	239	248	275
Average client count - utility assistance	0	0	0	21
Child Support Enforcement Agency				
Average number of active support orders	6,659	6,406	7,243	7,315
Percentage collected	74.23%	73.85%	72.21%	72.88%
Children's Services				
Average client count - foster care	58	62	88	66
Average client count - adoption	15	29	23	31
Veteran Services				
Number of clients served	19,079	18,944	18,503	20,909
Amount of benefits paid to county residents	\$153,459	\$145,483	\$138,102	\$242,999
Community and Economic Development				
Number of new enterprise zone agreements	1	0	2	1
Number of related infrastructure projects	5	4	4	4

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

Source: Tuscarawas County

2014	2013	2012	2011	2010	2009
0.89	0.89	0.77	0.98	0.79	0.79
32	13	17	10	17	130
4,252	4,092	4,070	4,060	4,370	3,800
0.59	0.65	0.70	0.64	0.63	0.57
0.37	0.37	0.40	0.46	0.42	0.43
58	25	21	7	4	14
2,580	2,456	2,436	2,690	2,660	2,397
25,503	28,377	30,346	32,590	32,354	34,042
163	197	193	208	204	202
26	24	24	25	30	57
526	495	388	385	436	409
1,354	1,119	973	1,156	1,020	1,028
3,264	3,384	3,164	3,283	2,767	2,855
2,434	3,283	4,220	4,867	5,074	5,333
158	178	194	235	173	103
5,662	6,899	8,524	12,006	9,946	17,020
37,545	48,466	43,396	49,860	52,946	64,471
684	673	582	620	609	512
202	171	137	128	119	98
5,788	6,227	5,899	6,099	5,750	5,500
324	343	387	396	737	770
2,834	4,727	3,676	3,814	3,650	7,400
274	315	637	423	331	434
0	0	1	0	0	252
7,500	7,555	7,801	8,158	8,318	8,379
72.59%	72.00%	72.00%	70.81%	68.06%	68.00%
83	105	117	87	86	95
24	32	28	26	19	37
18,753	15,727	16,029	15,130	17,043	15,642
\$304,536	\$256,535	\$252,473	\$305,249	\$311,708	\$324,850
4	4	3	2	2	1
3	4	5	5	5	6

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

	2018	2017	2016	2015
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	N/A	N/A
Recorder				
Administrative office space (square feet)	2,625	2,625	2,625	2,625
Buildings and Grounds				
Number of vehicles	1	1	2	2
Data Processing				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
Judicial				
Common Pleas Court				
Number of court rooms	3	3	3	3
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	2	2	2	2
Number of vehicles	5	5	5	6
Municipal Court				
Number of court rooms	3	3	3	3
County Court				
Number of court rooms	1	1	1	1
Number of vehicles	2	2	2	1
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	41	37	46	39
Probation/Community Corrections				
Number of vehicles	5	3	3	1
Homeland Security & Emergency Management				
Number of emergency response vehicles	4	4	4	3

2014	2013	2012	2011	2010	2009
1,847	1,847	1,847	1,847	1,330	1,330
4,600 2	4,600 3	4,600 3	4,600 3	5,636 3	5,636 2
2,622	2,622	2,622	2,622	1,333	1,333
4,074	4,074	4,074	4,074	3,734	3,734
3,842 N/A	3,842 N/A	3,842 N/A	3,842 N/A	3,120 N/A	3,120 N/A
2,625 2	2,625 3	2,625 3	2,625 3	2,420 3	2,420 2
1,369	1,369	1,369	1,369	1,309	1,309
3	2	2	2	2	2
1	1	1	1	1	1
2 5	1 4	1 4	1 4	1 5	1 5
3	3	1	1	1	1
1 2	1 2	1 1	1 2	1 2	1 1
3,553	3,553	3,553	3,553	3,422	3,422
520	N/A	N/A	N/A	N/A	N/A
1,369	1,369	1,369	1,369	1,309	1,309
68,212 42	68,212 35	68,212 39	68,212 36	68,212 37	68,212 36
2	2	2	2	2	2
3	3	1	1	1	1

(continued)

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

	2018	2017	2016	2015
Public Works				
Engineer				
Centerline miles of roads	466	466	466	466
Number of bridges	273	273	273	273
Number of culverts	3,099	3,099	3,099	3,099
Number of traffic signs	2,636	2,636	2,636	2,636
Number of vehicles	59	59	61	57
Sewer District				
Number of treatment facilities	5	5	5	5
Number of pumping stations	25	25	25	25
Miles of sewer lines	90	90	77	77
Number of vehicles	12	12	12	13
Water District				
Number of treatment facilities	4	4	4	4
Miles of water lines	66	66	53	53
Number of vehicles	9	9	9	10
Health				
Developmental Disabilities Board				
Number of facilities	4	5	7	7
Number of buses	5	10	12	17
Human Services				
Jobs and Family Services				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	1	2	1	0
Children Services				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	5	3	4	4
Child Support Enforcement Agency				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	0	0	0	0
Veteran Services				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	4	4	4	1
County Home				
Number of vehicles	0	0	0	0

Source: Tuscarawas County

2014	2013	2012	2011	2010	2009
467	467	467	467	467	467
272	273	273	274	274	274
2,100	2,099	3,099	3,292	3,292	3,292
2,636	2,636	2,636	2,636	2,636	2,636
56	56	56	54	56	54
5	5	5	5	4	4
25	25	25	20	20	20
77	77	76	76	73	73
13	14	16	15	8	8
4	4	4	4	4	4
53	53	53	49	49	49
9	8	8	8	5	5
6	6	6	6	6	6
17	17	16	16	16	16
11,994	11,994	11,994	11,994	11,994	11,994
0	0	0	0	2	2
12,484	12,484	12,484	12,484	12,484	12,484
4	3	4	4	7	7
1,500	1,500	1,500	1,500	1,500	1,500
0	0	1	1	2	2
2,584	2,584	2,584	2,584	2,584	2,584
1	1	1	1	1	1
0	0	0	0	0	3

(This Page Intentionally Left Blank)



This page intentionally left blank.

OHIO AUDITOR OF STATE
KEITH FABER



TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 24, 2019**