



OHIO AUDITOR OF STATE
KEITH FABER



**TUSCARAWAS COUNTY
DECEMBER 31, 2023**

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TUSCARAWAS COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed Through Ohio Department of Job and Family Services</i>				
<u>SNAP Cluster:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2425-11-6205		577,538
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2425-11-6205		51,651
Total SNAP Cluster				629,189
Total U.S. Department of Agriculture				629,189
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through the Ohio Department of Development</i>				
Community Development Block Grants/States Program	14.228	B-C-21-1CT-1 B-F-21-1CT-1		56,127
Total Community Development Block Grants/States Program				280,119
				336,246
Home Investment Partnerships Program	14.239	B-C-21-1CT-2		354,969
Total U.S. Department of Housing and Urban Development				691,215
U.S. DEPARTMENT OF INTERIOR				
Direct Program				
Payments in Lieu of Taxes	15.226	N/A		2,824
<i>Passed through the Ohio Department of Natural Resources</i>				
Flood Control Act Lands	15.433	N/A		460
<u>Fish and Wildlife Cluster:</u>				
Wildlife Restoration and Basic Hunter Education	15.611	N/A		75
Total U.S. Department of Interior				3,359
U.S. DEPARTMENT OF JUSTICE				
<i>Passed Through Ohio Department of Public Safety</i>				
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-CE-CCF-2341		52,945
Crime Victim Assistance	16.575	2023-VOCA-135114067 2024-VOCA-135508770		33,992
Total Crime Victim Assistance				24,101
				58,093
Direct Program				
Bulletproof Vest Partnership Program	16.607	2021 2022		5,599
Total Bulletproof Vest Partnership Program				994
				6,593
Total U.S. Department of Justice				117,631
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction				
TUS Var GR Phase 6	20.205	111598		219,643
TUS-CR99 - .071 Bridge Replacement	20.205	107134		432,896
TUS Var PM Phase 5	20.205	115243		216,337
Guardrail Safety Study	20.205	115294		44,487
TUS-CR62 Bridge Replacement	20.205	114260		380,435
Total Highway Planning and Construction				1,293,798
<i>Passed Through Ohio Department of Public Safety</i>				
<u>Highway Safety Cluster:</u>				
State and Community Highway Safety	20.600	IDEP/STEP-2023-Tuscarawas County Sheriff - 00017 IDEP/STEP-2024-Tuscarawas County Sheriff - 00005		7,823
Total Highway Safety Cluster				1,172
				8,995
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP/STEP-2023-Tuscarawas County Sheriff - 00017 IDEP/STEP-2024-Tuscarawas County Sheriff - 00005		8,632
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				1,476
				10,108
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK32240034HMEP		9,530
Total U.S. Department of Transportation				1,322,431
U.S. DEPARTMENT OF TREASURY				
Direct Program				
COVID-19 Coronavirus State & Local Fiscal Recovery Funds	21.027	SLFRP2861	158,224	6,278,415
<i>Passed Through Ohio Department of Job and Family Services</i>				
COVID-19 Medicaid Unwinding Regular	21.027	G-2425-11-6205		68,369
Direct Program				
Local Assistance & Tribal Consistency Fund	21.032	N/A		28,823
Total U.S. Department of Treasury			158,224	6,375,607

TUSCARAWAS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION				
<i>Passed Through Ohio Department of Education and Workforce</i>				
<i>Special Education Cluster (IDEA):</i>				
Special Education - Grants to States	84.027A	H027A210111		7
Special Education - Grants to States	84.027A	H027A220111		11,672
Total Special Education - Grants to States				11,679
Special Education-Preschool Grants	84.173A	H173A210119		252
Special Education-Preschool Grants	84.173A	H173A220119		5,105
Total Special Education - Preschool Grants				5,357
Total Special Education Cluster (IDEA):				17,036
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
COVID-19 Education Stabilization Fund	84.425U	S425U210035		48,473
Total U.S. Department of Education				65,509
U.S. Election Assistance Commission				
<i>Passed through Ohio Secretary of State</i>				
HAVA Election Security Grants	90.404	N/A		9,590
Total U.S. Election Assistance Commission				9,590
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Ohio Start	93.472	N/A		24,976
MaryLee Allen Promoting Safe and Stable Families	93.556	G-2425-11-6205		69,299
Temporary Assistance for Needy Families (TANF) State Programs	93.558	G-2425-11-6205		1,331,599
Child Support Enforcement	93.563	G-2223-11-6998		1,160,062
Total for Child Support Enforcement	93.563	G-2425-11-6206		271,276
				1,431,338
<i>CCDF Cluster:</i>				
Child Care and Development Block Grant	93.575	G-2425-11-6205		75,864
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425-11-6205		105,804
Foster Care Title IV-E	93.658	G-2425-11-6205		1,810,639
Adoption Assistance	93.659	G-2425-11-6205		493,453
Social Services Block Grant	93.667	G-2425-11-6205		771,528
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2425-11-6205		20,415
Elder Abuse Prevention Interventions Program				
COVID-19 OHIO ARPA APS/Stimulus APS	93.747	G-2425-11-6205		45,276
<i>Medicaid Cluster:</i>				
Medicaid Assistance Program	93.778	G-2425-11-6205		2,201,300
Medicaid Child Welfare Related	93.778	G-2425-11-6205		7,139
Total Medicaid Cluster				2,208,439
<i>Passed Through Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A		51,997
Total U.S. Department of Health and Human Services				8,440,627
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed Through Ohio Department of Public Safety-</i>				
<i>Ohio Emergency Management Agency</i>				
Hazard Mitigation Grants	97.039	FEMA-DR-4447-OH		6,090
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006		66,834
COVID-19 Emergency Management Performance Grant	97.042	EMC-2021-EP-00007		4,312
Total Emergency Management Performance Grants				71,146
Total U.S. Department of Homeland Security				77,236
Total Expenditures of Federal Awards			158,224	17,732,394

The accompanying notes are an integral part of this Schedule.

TUSCARAWAS COUNTY

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS 2 CFR 200.510(b)(6) FOR THE YEAR ENDED DECEMBER 31, 2023

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, 2023. 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 - SUBRECIPIENTS

The County passes certain federal awards received from COVID-19 Coronavirus State and Local Fiscal Recovery Funds grant to United Way of Tuscarawas County (subrecipients) for their Tuff Bags Project. As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE E - 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 F - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2023, the County made allowable transfers of \$463,556 from the Temporary Assistance for Needy Families (TANF) (AL #93.558) program to the Social Services Block Grant (SSBG) (AL #93.667) program. The Schedule shows the County spent approximately \$1,331,599 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 2023 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,795,155
Transfer to Social Services Block Grant	(463,556)
Total Temporary Assistance for Needy Families	<u>\$ 1,331,599</u>

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OHIO AUDITOR OF STATE KEITH FABER

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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 26, 2024. Our report includes a reference to other auditors who audited the financial statements of the Tuscarawas County Healthcare Consortium, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of This Report

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

A handwritten signature in black ink, appearing to read "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

July 26, 2024



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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board County of Commissioners:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Tuscarawas County's (County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Tuscarawas County's major federal programs for the year ended December 31, 2023. Tuscarawas County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings.

Qualified Opinion on the COVID-19 Coronavirus State and Local Fiscal Recovery Funds Grant and Social Services Block Grant

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, Tuscarawas County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the COVID-19 Coronavirus State and Local Fiscal Recovery Funds Grant and Social Services Block Grant for the year ended December 31, 2023.

Unmodified Opinion on the Other Major Federal Program

In our opinion, Tuscarawas County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings for the year ended December 31, 2023.

Basis for Qualified and Unmodified Opinions

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

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

Matters Giving Rise to Qualified Opinion on the COVID-19 Coronavirus State and Local Fiscal Recovery Funds Grant and Social Services Block Grant

As described in Findings 2023-001 through 2023-003 in the accompanying Schedule of Findings, the County did not comply with requirements regarding the following:

Finding #	Assistance Listing #	Program (or Cluster) Name	Compliance Requirement
2023-001	21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds Grant	Procurement and Suspension and Debarment
2023-002	93.667	Social Services Block Grant	Cash Management
2023-003	93.667	Social Services Block Grant	Activities Allowed or Unallowed

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the noncompliance findings identified in our compliance audit described in the accompanying Corrective Action Plan. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility

that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings as items 2023-001 through 2023-003, to be material weaknesses.

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

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the internal control over compliance findings identified in our audit described in the accompanying Corrective Action Plan. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County (County) as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated July 26, 2024. Our report includes a reference to other auditors who audited the financial statements of the Tuscarawas County Healthcare Consortium, as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. We have not performed any procedures on the audited financial statements subsequent to July 26, 2024. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio

December 23, 2024

TUSCARAWAS COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2023

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	Yes
(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 <ul style="list-style-type: none"> • AL #20.205 Highway Planning and Construction Grant – Unmodified • AL #21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds Grant – Qualified • AL #93.667 Social Services Block Grant – Qualified 	
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list): <ul style="list-style-type: none"> • AL #20.205 Highway Planning and Construction Grant • AL #21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds Grant • AL #93.667 Social Services Block Grant 	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

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

None

TUSCARAWAS COUNTY

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023
(Continued)**

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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1. Procurement and Suspension and Debarment

Finding Number:	2023-001
Assistance Listing Number and Title:	AL #21.027 COVID-19 Coronavirus State and Local Fiscal Recovery Funds Grant
Federal Award Identification Number / Year:	SLFRP2861
Federal Agency:	U.S. Department of Treasury
Compliance Requirement:	Procurement and Suspension and Debarment
Pass-Through Entity:	Direct
Repeat Finding from Prior Audit?	Yes
Prior Audit Finding Number:	2022-003

Noncompliance and Material Weakness

31 C.F.R. § 19.200 identifies “covered transactions” as nonprocurement or procurement transactions at the primary tier, between a Federal agency and a person; or at the lower tier, between a participant in a covered transaction and another person. **31 C.F.R. § 19.210** provides that all nonprocurement transactions, as defined in § 19.970 are covered transactions unless listed in § 19.215. **31 C.F.R. § 19.220(b)** provides, in part, that a contract for goods or services is a covered transaction if the contract is awarded by a participant in a nonprocurement transaction that is covered under § 19.210, and the amount of the contract is expected to equal or exceed \$25,000. **31 C.F.R. § 19.300** provides that when you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified. You do this by: (a) checking the *EPLS*; or (b) collecting a certification from that person if allowed by this rule; or (c) adding a clause or condition to the covered transaction with that person.

The County did not have the proper internal controls in place to verify that all entities, with whom the County had entered into covered transactions, had not been suspended or debarred. During testing of procurement for the State and Local Fiscal Recovery Fund, Assistance Listing #21.027, we noted one instance where the County had a payment to a vendor of more than \$25,000 and there was no evidence the County checked the *EPLS*, collected a certification from the entity, or added a clause or condition to the covered transaction with the vendor. Due to the deficient internal control structure, the required verification was not completed for one of the three contracts tested with covered transaction in the State and Local Fiscal Recovery Fund during Fiscal Year 2023.

Failing to implement appropriate controls may result in vendors receiving federal funds that are suspended or debarred.

Prior to contracting with vendors that will be paid with federal funds, the County should verify the vendor is not suspended or debarred by checking the *EPLS*, collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor.

Officials’ Response: See Corrective Action Plan.

TUSCARAWAS COUNTY

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023
(Continued)**

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

Finding Number:	2023-002
Assistance Listing Number and Title:	AL #93.667 Social Services Block Grant
Federal Award Identification Number / Year:	G-2425-11-6205
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?	Yes
Prior Audit Finding Number:	2022-004

Noncompliance and Material Weakness

45 C.F.R. § 75.305(b) states for non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

Ohio Admin. Code 5101:9-7-03(B)(1) states the County Departments of Job and Family Services shall have cash management procedures in place to ensure the time elapsing between the receipt of funds and the disbursement of funds does not exceed a ten-day average for all federal funding.

The days equivalent cash-on-hand for Tuscarawas County Job and Family Services averaged to 50 days per review of the CR 502 reports in 2023. Therefore, the cash on hand exceeded the allowable number of days by 40 for the year.

The Tuscarawas County Job and Family Services should implement internal control procedures that would limit cash draws to amounts only immediately needed. Procedures should include, but are not limited to, a review of expenditures and requesting limited drawdowns that would ensure that cash on hand is expended within the ten-day requirement.

Officials' Response: See Corrective Action Plan.

TUSCARAWAS COUNTY

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023
(Continued)**

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

3. Activities Allowed or Unallowed

Finding Number:	2023-003
Assistance Listing Number and Title:	AL #93.667 Social Services Block Grant
Federal Award Identification Number / Year:	G-2425-11-6205
Federal Agency:	U.S. Department of Health and Human Services
Compliance Requirement:	Activities Allowed or Unallowed
Pass-Through Entity:	Ohio Department of Job and Family Services
Repeat Finding from Prior Audit?	No

Noncompliance and Material Weakness

45 C.F.R. § 75.405(a) states, in part, that a cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. In order to be allocable, it must benefit both the Federal award and other work of the non-Federal entity and be distributed in proportions that may be approximated using reasonable methods.

The Ohio Department of Job and Family Services (ODJFS) has implemented a cost allocation plan approved by the US Department of Health and Human services and has communicated time sampling requirements for said plan to county agencies. This is provided for within **45 C.F.R. § 75.430**, which states, in part, that random moment sampling (RMS) may be utilized for allocating salaries and wages to Federal awards. **Ohio Admin. Code 5101:9-7-20** outlines the procedures to be utilized for random moment sampling time studies designed to measure activity regarding various Federal programs passed through the Ohio Department of Job and Family Services. **Ohio Admin. Code 5101:9-7-20(E)(3)** states the employee receiving an observation moment will have forty-eight hours to respond, not including weekends or holidays.

In addition, **Ohio Admin. Code 5101:9-7-20(E)(2)(b)** requires the employee completing the RMS observation moment to complete the comment section. Comments shall demonstrate that the selected program and activity codes support the work being performed by the assigned position at the time of the observation.

1. An employee working on a case shall include a case number or other unique identifier establishing case/client identity.
2. An employee not working on a case enters comments. The employee shall ensure that adequate backup documentation is available to verify the activity being performed.
3. An employee attending a meeting or training at the time of the observation moment shall enter the title/subject, location, and facilitator.
4. An employee on break, at lunch, on leave or on personal business at the time of the observation shall indicate the position was idle.

Additionally, **Ohio Admin. Code 5101:9-7-20(F)** requires the RMS coordinator to review and approved by accepting all observation moment responses within seventy-two hours.

TUSCARAWAS COUNTY

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2023
(Continued)**

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

FINDING 2023-003 (Continued)

3. Activities Allowed or Unallowed (Continued)

Noncompliance and Material Weakness (Continued)

The Tuscarawas County Job and Family Service's (TCJFS) had the following RMS exceptions occur in the 60 hits tested from the quarter selected for 2023:

- Two instances (3.3%) where the employee did not timely complete the observation in the forty-eight-hour period.
- Two instances (3.3%) where the RMS coordinator did not timely approve the observation in the seventy-two-hour period.
- One instance (1.6%) where the employee did not complete the observation properly as the observation stated that the employee was on leave even though she was not.
- Three instances (5%) where the employee failed to properly maintain adequate backup documentation to verify the activity being performed.

Failure to accurately record the RMS activity and in a timely manner can result in inaccurate allocation of charges to federal programs in the cost pool.

The TCJFS should review RMS requirements and establish procedures to ensure that observations are completed and approved timely within the guidelines of Ohio Admin. Code 5101:9-7-20. Additionally, procedures should be implemented to ensure that adequate documentation is maintained to support the activity code charged. This will help to minimize the risk of observations being completed inaccurately and be unaccepted by ODJFS.

Officials' Response: See Corrective Action Plan.

4. OTHER – FINDINGS FOR RECOVERY

In addition, we identified the following other issues related to Findings for Recovery. These issues did not impact our GAGAS or Single Audit Compliance and Controls reports.

FINDING NUMBER 2023-004

Finding for Recovery Resolved Under Audit

Ohio Revised Code § 124.39(B) states "[e]xcept as provided in division (C) of this section, an employee of a political subdivision covered by section 124.38 or 3319.141 of the Revised Code may elect, at the time of retirement from active service with the political subdivision, and with ten or more years of service with the state, any political subdivisions, or any combination thereof, to be paid in cash for one-fourth the value of the employee's accrued but unused sick leave credit. The payment shall be based on the employee's rate of pay at the time of retirement and eliminates all sick leave credit accrued but unused by the employee at the time payment is made. An employee may receive one or more payments under this division, but the aggregate value of accrued but unused sick leave credit that is paid shall not exceed, for all payments, the value of thirty days of accrued but unused sick leave."

TUSCARAWAS COUNTY

SCHEDULE OF FINDINGS

2 CFR § 200.515

DECEMBER 31, 2023

(Continued)

4. OTHER – FINDINGS FOR RECOVERY (Continued)

FINDING NUMBER 2023-004 (Continued)

Finding for Recovery Resolved Under Audit (Continued)

Ohio Rev. Code § 124.39(C) states “[a] political subdivision may adopt a policy allowing an employee to receive payment for more than one-fourth the value of the employee's unused sick leave or for more than the aggregate value of thirty days of the employee's unused sick leave, or allowing the number of years of service to be less than ten. The political subdivision may also adopt a policy permitting an employee to receive payment upon a termination of employment other than retirement or permitting more than one payment to any employee.

Notwithstanding section 325.17 or any other section of the Revised Code authorizing any appointing authority of a county office, department, commission, or board to set compensation, any modification of the right provided by division (B) of this section, and any policy adopted under division (C) of this section, shall only apply to a county office, department, commission, or board if it is adopted in one of the following ways: (1) By resolution of the board of county commissioners for any office, department, commission, or board that receives at least one-half of its funding from the county general revenue fund; (2) By order of any appointing authority of a county office, department, commission, or board that receives less than one-half of its funding from the county general revenue fund. Such office, department, commission, or board shall provide written notice to the board of county commissioners of such order.”

Section 5.4 of the *Court of Common Pleas Policy Manual* states, "At the time of retirement under a State pension system (e.g. OPERS) from active service with the Court, a Court employee shall be paid 1/4th of the value of her earned but unused sick leave credit. The maximum of such payment, however, shall be for 225 hours for full-time employees (30 work days times 7.5 hours) and a pro-rated amount for part-time employees (30 work days times number of hours worked in a typical work day)."

At the time of retirement, one employee had a sick leave balance of 796.71 and a pay rate of \$31.98 per hour. The employee was improperly paid out for the maximum amount of sick leave credit upon severance rather than 1/4th of the value earned as prescribed above. This resulted in an overpayment of \$825.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against the employee in the amount of \$825, and in favor of the General Fund, in the amount of \$825.

The Court of Common Pleas Judge issued an order on May 15, 2024 pursuant to Rev. Code 124.39(C) that the former employee was authorized to receive a sick leave payout at retirement representing 30 days (225 hours) of her final wage. On May 20, 2024, the Board of Tuscarawas County Commissioners authorized the payment and reimbursement of the General Fund.

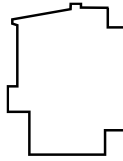
The Court should adopt and implement internal control procedures to ensure the proper leave balances are being calculated for severance payouts.

Officials' Response: See Corrective Action Plan.

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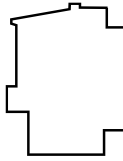
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS DECEMBER 31, 2023

Finding Number	Finding Summary	Status	Additional Information
2022-001	Audit reclassifications and adjustments required	Fully Corrected	As noted in prior finding, the adjustments/reclassifications were agreed to by management, and the financial statements were adjusted. We continue to strive for accuracy in financial reporting.
2022-002	ORC 575.10(I) money paid into a fund shall only be used for the purposes the fund is established	Partially Corrected	Tuscarawas County Department of Job and Family Services administers both Public Assistance and Social Services. Certain Disbursements are initially paid from Public Assistance Funds and reimbursed from Children's' Services Funds. The Department is now reporting the outstanding liability between the Children Services Fund and Public Assistance Funds. County Commissioners have also contracted with the Auditor of State for a Performance Audit of the agency in an attempt to improve fiscal health.
2022-003	Procurement and Suspension and Debarment	Partially Corrected	Commissioners approved revisions to the Procurement Policy which requires departments to verify vendors are not debarred. Employees responsible for awarding contracts have also been made aware of the requirements.
2022-004	Cash Management	Partially Corrected	We continue to limit draws to amounts needed in the immediate future. Commissioners have advanced monies to TCJFS to help minimize federal cash on hand. As of 12/01/24 draws are currently limited to amounts expended.

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CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2023

Finding Number: 2023-001

Planned Corrective Action: Clarification of EPLS Requirements. The Tuscarawas County Metropolitan Sewer District has updated its internal communication to ensure all employees responsible for EPLS checks are aware that professional services, including consulting engineers, fall under the requirement to check the Excluded Parties List System (EPLS).

This has been achieved by issuing a memo to clarify this requirement. This will help prevent any future oversights and maintain compliance with federal regulations.

Anticipated Completion Date: 12/09/2024

Responsible Contact Person: Michael Jones, P.E.

Finding Number: 2023-002

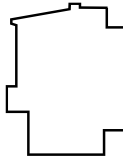
Planned Corrective Action: TCJFS will evaluate draws every week when a draw is available to do. Draws can be done anytime during the week but must be completed by Friday at 2:00pm. TCJFS will pull in vouchers to the CFIS system from the ledger system that TCJFS anticipates being paid by the Auditor's Office. TCJFS will then run a cost allocation with the most current RMS numbers and then use the Over/Under Report to determine the draw amount. Draws should be taken from those allocations where expenses have hit or from an allocation where we are under-drawn. TCJFS should never have more than 10 days cash on hand at the end of a quarter.

Anticipated Completion Date: 12/09/2024

Responsible Contact Person: Rachel Cannon, Fiscal Supervisor

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CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2023

Finding Number: 2023-003

Planned Corrective Action: Every quarter, Income Maintenance and Social Services will each get a minimum of 354 RMS hits.

Each participant will get an e-mail 2-5 minutes before the time of the RMS hit.

The participant will have only 48 hours to complete the RMS hit before it expires. After 12 hours of no response, the participant and the observer (their supervisor) will get a reminder e-mail. After 36 hours of no response, the participant, the observer, and the RMS Coordinator (business office) will get a reminder e-mail.

Once the participant gets the e-mail, the participant will open the e-mail, click the link, log into the system, and fill out the RMS hit as accurately as possible.

The RMS hit will have a comment box; this is where the participant will put what they were doing and the case number if applicable. Any other documentation needed to support the hit should be kept in a folder or scanned and kept on the computer. It is also good practice to note in running record that the participant received an RMS hit at that specific time.

Once the RMS hit is complete, it is sent either to the Observer or the RMS Coordinator for approval. If the RMS hit is a Control Member, the RMS will be sent to the Observer for their approval. If it is accurate, the Observer will approve the RMS hit and it will be sent to the RMS Coordinator for approval. If the RMS hit is not a control member, the Observer step will be skipped.

If the participant is not available at the time of the RMS hit because that person is in the field, the coordinator may contact the supervisor to find out what the participant is doing. The RMS Coordinator may then fill out the RMS hit and document that he/she has talked to the supervisor and confirmed the activity the participant was doing.

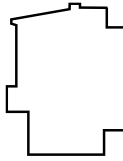
Once the RMS hit has been submitted to the RMS Coordinator, the hit can be approved or invalidated. The RMS Coordinator has 72 hours of the observation time to complete this step. The Fiscal Supervisor and the Coordinator will meet, as needed, to go over these hits and check for accuracy.

Anticipated Completion Date: 12/09/2024

Responsible Contact Person: Rachel Cannon, Fiscal Supervisor

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CORRECTIVE ACTION PLAN 2 CFR § 200.511(c) DECEMBER 31, 2023

Finding Number: 2023-004

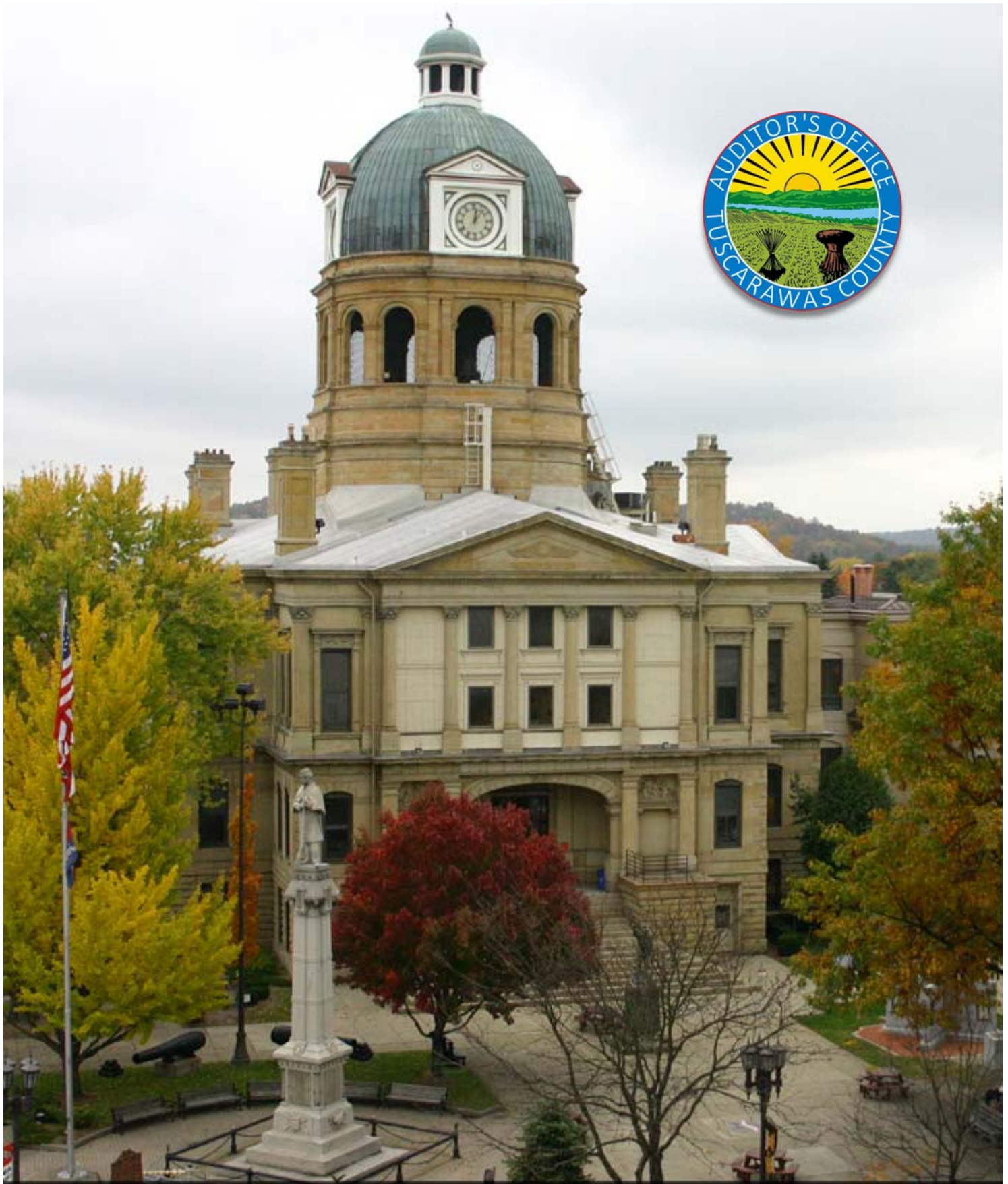
Planned Corrective Action: The County is currently accepting proposals for software to be implemented by Human Resources and the Auditor's Office. We believe that such software will provide safeguards to lessen the possibility of overpayments of severance payments.

In addition, departments are required to use the Pay-Out request form. The Auditor's office will review that submitted documentation supports the leave balances, calculation, and the respective office's policy for leave payouts.

Anticipated Completion Date: 06/30/2025

Responsible Contact Person: Larry Lindberg, County Auditor

TUSCARAWAS COUNTY, OHIO

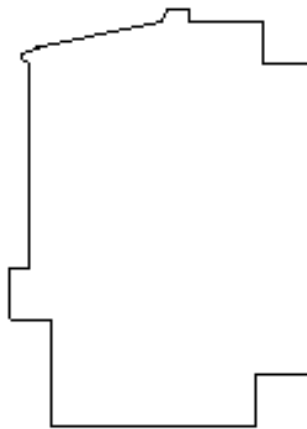


**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023**

Tuscarawas County, Ohio

Annual Comprehensive Financial Report

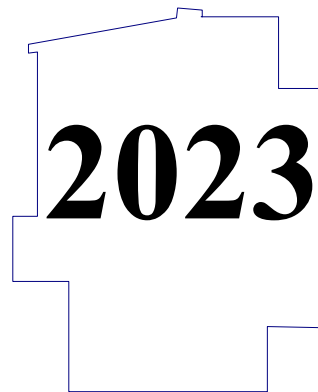
For the Year Ended December 31, 2023



Larry Lindberg
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

Tuscarawas County, Ohio Annual Comprehensive Financial Report



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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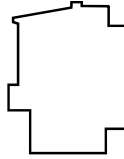
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July 26, 2024

To the Citizens of Tuscarawas County
and to the Board of County Commissioners:
Honorable Chris Abbuhl
Honorable Kristin Zemis
Honorable Greg Ress

I am pleased to present the 2023 Annual Comprehensive Financial Report for the County of Tuscarawas. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2023, 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 40,890 housing units, which are 69.6 percent owner-occupied. The largest city in Tuscarawas County is New Philadelphia with a total of 17,440 residents. New Philadelphia has 8,477 housing units, which are 62 percent owner-occupied. The County's second largest city, with 12,985 residents, is Dover, which has 5,594 housing units that are 60.3 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,155. Uhrichsville has 2,168 housing units, which are 51 percent owner-occupied. In 2023, the average selling price of a home in Tuscarawas County was \$196,537. The County includes 571 square miles and has a 2023 population estimate of 91,874, of which 71,019 are ages 18 or over. Please note that only some 2023 census figures were available.

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

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

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

LOCAL ECONOMY

In 2023, we saw the residents of Tuscarawas County return to those lifestyles of pre-covid days. The 117th Congress passed the American Rescue Plan Act (ARPA) to provide additional relief due to the continued impact of COVID-19. Unlike the Coronavirus Aid, Relief, and Economic Security Act (also known as the CARES Act), monies are being distributed directly to the subdivisions. The entity of Tuscarawas County received a total of \$17,867,396. The County appropriated these funds to multiple organizations and County departments to increase the quality of life and enjoyment for the residents of the County. Some of the largest projects include appropriations to the Sewer and Water District, Maintenance Building, Multi-Purpose Building, County Broadband, and a Men's Residential Treatment Center.

In 2023, the Commissioners completed the new Maintenance Building at a cost of a little under \$900,000. The 3,133 square-foot building provides space adequate enough for the maintenance staff to engage in their day-to-day activities and to safely perform their duties. The project was funded with American Rescue Plan dollars.

Construction started in late Sept of 2023 for the Multi-Purpose Building. The 17,000 square-foot building will be used mainly for the Board of Elections operations, but also will house Emergency Management Agency and additional storage space. We are hoping that the facility will be completed in the fall of 2024.

Rebounding from the pandemic, lodging receipts, which are used as a gauge for the number of visitors to the County, increased from \$508,740 in 2022 to \$576,048 in 2023. This amount is still a considerable increase when compared to the receipts in 2019 and 2018. However, the lodging receipts had drastically increased since 2012 as a result of workers coming to our County as a result of the oil and gas boom. With the oil and gas making a surge again, our lodging receipts still remain significantly high when comparing it to the 5-year average of \$379,566 between 2007 and 2011. The County imposed a 3 percent hotel/motel tax in 1980.

Progress continued in our County throughout 2023. ProVia, manufacturer of building products, located outside of the Village of Strasburg, added a 425,000-square foot space to this plant. They also purchased, renovated, and remodeled the former Times-Reporter newspaper building which they acquired in June 2023. The remodel of this 25,000-square-foot facility allows for further development of streamlined lamination processes and product development. Battle Motors also completed a significant factory expansion in New Philadelphia. The company, a leader in the vocational truck industry, expanded its production facility from 125,000 square feet to 325,000 square feet—equivalent to more than five football fields. This expansion allows Battle Motors to manufacture purpose-built Diesel, CNG (Clean Natural Gas), and all-electric vehicles. After the clean-up of the former Howden Buffalo property, we have a business inquiring on the property. Talks are in progress for the area to house the new Tuscarawas Valley Farmers Market.

In 2023, the County saw several new businesses open. New Towne Mall and the Wellsville Group, a regional company that owns and operates multiple Ashley locations, announced a new Ashley Store that will be housed within the mall. The new store layout features an outlet within the store, making it the first Ashley Store and Ashley Outlet hybrid concept in Northeast Ohio. The newest restaurant to open in the Bolivar area is already a

big hit and also is rather unique. The Massa Mia Italiano Ristorante is located smack dab in the middle of six baseball fields at Massarelli Baseball sports complex. Although not a new business, but one that continues to grow is Willie's Custom Golf Center of Strasburg. This is a professionally designed range that provides access to a driving range inside of the building and outside on a driving range complete with sand traps.

With grant assistance from ODOT, the County is continuing to move forward. ODOT grants usually are thought to be for the purpose of repairing/resurfacing roadways such as the Tuscarawas Road Bridge (CR62) and the Dover Zoar Road (CR82) widening project. ODOT is also involved in the Towpath Trail Improvements near Dover Dam and the major construction project at Harry Clever Field. While the actual construction might not have started in 2023, this allows for the design and engineering processes to start.

Tuscarawas County Economic Development Corporation was awarded over \$1 million by the Appalachian Regional Commission to assist in connecting businesses, farmers, residents, and students to broadband in the County. The required match for this grant was supplied by the County Commissioners by way of the American Rescue Plan Act.

Agriculture contributes more than \$143 million annually to the Tuscarawas County economy, making it one of the County's largest industries. The average farm size for the 1,154 farms located in the County is 144 acres, according to statistics from The Ohio State University Extension Service. Tuscarawas County ranks 6th in the State in sheep and goats, 8th in hay production, 11th in milk production, and 24th in cattle production.

New residential construction totaled \$21,691,957 for 2023, which is slightly lower than the 2022 level. The following areas accounted for about 66.6 percent of the growth in our County: the City of New Philadelphia (\$4,650,214), the Township of Franklin (\$3,075,343), the Township of Lawrence (\$2,812,629), the City of Dover (\$1,621,657), the Township of Sugarcreek (\$1,209,343), and the Township of Wayne (\$1,078,314).

In 2023, Tuscarawas County saw the annual average sale price for residential homes of \$196,537, which was higher than last year's average sale price of \$173,650, and sales continued to be at high levels. The City of New Philadelphia had 166 property transfers with the average sale price of \$208,116; the City of Dover had 155 residential property transfers with the average sale price of \$203,327, and the Uhrichsville/Dennison area had 77 property transfers with an average sale price of \$201,657. The average sale price in southern Tuscarawas County was \$140,975, and in the northern end of the County it was \$182,084. The gap between the two regions increased in 2023. Favorable interest rates continue to help promote a viable market.

With the easing of the pandemic, the state of our County's economy has remained relatively stable.

RELEVANT FINANCIAL POLICIES

The County Commissioners have developed a practice of establishing appropriations based upon anticipated new revenues as certified by the Budget Commission. In 2023, Commissioners dedicated one mill of the three-mill permissive transfer tax to fund future County building maintenance and improvements. The Commissioners previously issued \$1.45 million in Recovery Zone Economic Development Bonds to provide needed repairs to the County Justice Center and County Administration Building.

MAJOR INITIATIVES

The County actively replaced or improved capital assets in 2023. The County purchased a new generator and air handler for the courthouse, renovated the Public Defender office, relocated the dog pound drive and renovated the outdoor kennel, repaved several County parking lots, purchased 7 new vehicles for the Sheriff's Office, and completed several updates to the jail.

The Tuscarawas County Metropolitan Sewer District provides water and sewer services in various rural areas of our County. No major projects were completed in 2023. With donated money, sewer improvements were made at the Massarelli Baseball Complex. Many projects are still in progress with the assistance of ARPA money.

The County Engineer oversaw the paving of approximately 28 miles of County roads and the chip sealing of approximately 32 miles of County roads. In addition, 2 bridges were improved; 3 safety improvement projects were completed along with 3 slip repair projects; 74 defective cross culverts were replaced, totaling a length of 3,288 feet; and approximately 28 miles of roadway centerline were applied.

LONG-TERM FINANCIAL PLANNING

A voter-approved local sales tax was approved in May of 2017 for a ten-year period. The tax generates 1 percent of sales tax revenue for general fund operations. Our County has one of the lower sales tax rates in the State of Ohio at 6.75 percent. The sales tax generates approximately 50 percent of the general fund receipts.

One of the County's larger operating revenues has been the Local Government Fund (LGF), which is money distributed to subdivisions by the State of Ohio. LGF monies help support basic day-to-day governmental services that residents not only need, but also expect. While LGF has suffered reductions in State funding in recent years, the County's share in 2023 increased to \$1,170,065 when compared to the prior year's amount of \$1,142,681.

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.

OTHER EVENTS

On September 30, 2023, Joe Bachman retired from his position of County Engineer. After his being in that position for 34 years, we want to congratulate him on his retirement but at the same time, he will be missed. We are wishing his replacement the best of luck and look forward to working with him.

On November 14, 2023, a chain reaction crash occurred on I-70 in Licking County that affected Tuscarawas County residents. The fatal crash involved a total of five vehicles; one of which was a chartered bus carrying band members, parents, and teachers from Tuscarawas Valley Local Schools headed to the Ohio School Board Association Capital Conference. One of the other vehicles involved was following the bus and was occupied by one teacher and two chaperones. A total of 6 people perished in the blaze. No truer words have been spoken than those by the Superintendent of the School District: "It will take strength and love to get through these coming challenging days." The community, as well as outside areas, pulled together to provide support to the entire school family. We are determined to continue to show our solidarity and strength as we move forward day to day. Stay Strong Tusky Valley.

AWARDS AND ACKNOWLEDGMENTS

Awards The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its annual comprehensive financial report for the year ended December 31, 2022. This was the thirty-seventh consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

Sincerely,



Larry Lindberg
Auditor
Tuscarawas County



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Tuscarawas County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

Tuscarawas County, Ohio
Elected Officials
December 31, 2023

Board of Commissioners

Chris Abbuhl
Greg Ress
Kristin Zemis

Engineer

Douglas N. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Jeanne Stephen

Recorder

Lori L. Smith

Coroner

Dr. Jeffrey L. Cameron

Sheriff

Orvis Campbell

Court of Common Pleas – General

Michael Ernest
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Adam Wilgus

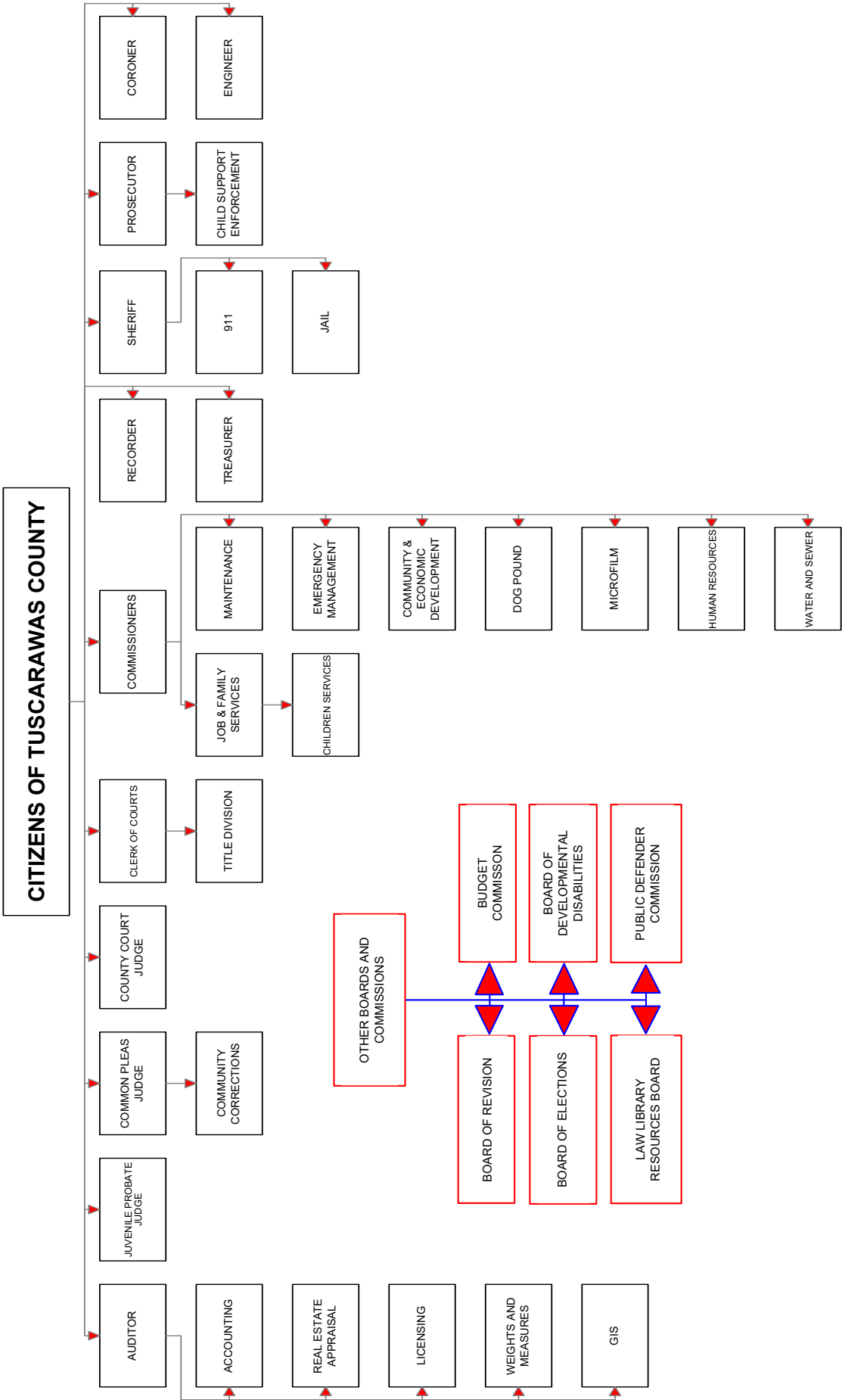
County Court – Southern District

James J. Ong

New Philadelphia Municipal Court

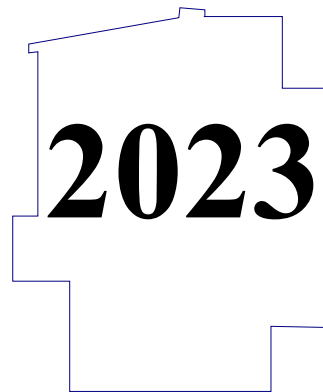
Nanette DeGarmo VonAllman

TUSCARAWAS COUNTY GOVERNMENT



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Tuscarawas County, Ohio Annual Comprehensive Financial Report



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

INDEPENDENT AUDITOR'S REPORT

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of December 31, 2023, 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, Motor Vehicle License and Gas Tax, and Local Fiscal Recovery Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Tuscarawas County Healthcare Consortium, which represent 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2023, and the respective changes in financial position thereof and for the year ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Tuscarawas County Healthcare Consortium, is based solely on the report of other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

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

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

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will also issue our report dated July 26, 2024, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber
Auditor of State
Columbus, Ohio

July 26, 2024

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
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, 2023. 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 2023 are as follows:

- The County's total net position increased from 2022 to 2023. Despite a significant rise in expenses resulting primarily from changes in pension and OPEB expenses, increasing revenues continued to outpace expenses in 2023.
- Increases in operating grants, contributions and interest revenue were primarily related to the recognition of local fiscal recovery funding revenues as eligible costs were incurred throughout the year.
- Rising interest rates yielded the growth in investment earnings and other interest for 2023.
- Changes in pension and OPEB expenses contributed to a rise in expenses for both governmental activities and business-type activities. The combined total of pension and OPEB expenses changed from a negative \$5,708,160 in 2022 to a positive \$6,193,844 in 2023.
- The large increase in total liabilities was primarily a result of the increase in the net pension liability.
- At the end of the current year, unassigned fund balance for the general fund was \$19,039,522, which represents 65.63 percent of total general fund expenditures for 2023.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Statement of Net Position and Statement of Activities

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

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

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

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

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

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

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

Fund Financial Statements

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

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

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

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

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

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

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

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2023
Unaudited

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2023 compared to 2022:

Table 1 Net Position						
	Governmental Activities		Business-Type Activities		Total	
	(Restated)				(Restated)	
	2023	2022	2023	2022	2023	2022
Assets						
Current and Other Assets	\$102,395,256	\$103,427,622	\$2,055,675	\$1,805,061	\$104,450,931	\$105,232,683
Net Pension Asset	216,956	311,374	8,078	9,937	225,034	321,311
Net OPEB Asset	72,943	4,961,109	0	155,507	72,943	5,116,616
Capital Assets, Net	83,533,703	79,294,108	36,291,814	34,339,947	119,825,517	113,634,055
<i>Total Assets</i>	<u>186,218,858</u>	<u>187,994,213</u>	<u>38,355,567</u>	<u>36,310,452</u>	<u>224,574,425</u>	<u>224,304,665</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	0	0	147,501	153,748	147,501	153,748
Pension	20,021,912	6,991,182	823,136	194,825	20,787,621	6,994,348
OPEB	2,983,770	222,179	110,418	799	3,085,109	202,118
<i>Total Deferred Outflows of Resources</i>	<u>23,005,682</u>	<u>7,213,361</u>	<u>1,081,055</u>	<u>349,372</u>	<u>24,020,231</u>	<u>7,350,214</u>
Liabilities						
Current Liabilities	17,014,462	23,092,431	907,555	261,947	17,922,017	23,354,378
Long-Term Liabilities						
Due Within One Year	1,756,569	1,602,491	702,819	704,656	2,459,388	2,307,147
Due in More Than One Year:						
Net Pension Liability	48,391,424	14,754,539	1,771,735	446,631	50,163,159	15,201,170
Net OPEB Liability	985,581	0	36,697	0	1,022,278	0
Other Amounts	2,234,658	1,676,825	8,768,560	9,274,834	11,003,218	10,951,659
<i>Total Liabilities</i>	<u>70,382,694</u>	<u>41,126,286</u>	<u>12,187,366</u>	<u>10,688,068</u>	<u>82,570,060</u>	<u>51,814,354</u>
Deferred Inflows of Resources						
Property Taxes	13,888,897	13,874,539	0	0	13,888,897	13,874,539
Leases	98,154	109,924	0	0	98,154	109,924
Pension	120,972	17,132,224	60,992	736,088	124,537	17,676,653
OPEB	388,280	5,114,850	21,181	181,531	400,382	5,275,521
<i>Total Deferred Inflows of Resources</i>	<u>14,496,303</u>	<u>36,231,537</u>	<u>82,173</u>	<u>917,619</u>	<u>14,511,970</u>	<u>36,936,637</u>
Net Position						
Net Investment in Capital Assets	81,156,495	77,584,604	26,415,925	24,626,154	107,572,420	102,210,758
Restricted	36,778,075	40,258,201	92,092	165,444	36,870,167	40,423,645
Unrestricted	6,410,973	6,946	659,066	262,539	7,070,039	269,485
<i>Total Net Position</i>	<u>\$124,345,543</u>	<u>\$117,849,751</u>	<u>\$27,167,083</u>	<u>\$25,054,137</u>	<u>\$151,512,626</u>	<u>\$142,903,888</u>

The net pension liability is the largest single liability reported by the County at December 31, 2023. GASB notes that pension and OPEB liabilities, 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. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also

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

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

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. The County's total net position increased from the prior fiscal year, with assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources as of December 31, 2023. By far, the largest portion of the County's net position represents capital assets (e.g., land, land improvements, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, intangible assets, intangible right to use lease and subscription assets, 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.

The greatest increase in net position was in the unrestricted net position balance. This represents the portion of the County's net position that is unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance represents resources that are subject to restrictions on how they can be used.

Governmental activities net position increased from 2022 to 2023 as increased revenues continued to outpace expenses, despite the more significant rise in expenses that mainly resulted from increases in both pension expense and OPEB expense. Total business-type activities net position also increased during 2023 due to the growth in revenues, partly offset by rising expenses. Revenues increased due the growth in capital grants and contributions, and expenses rose mainly due to the changes in pension and OPEB expenses.

Total assets for governmental activities decreased mainly due to the reduction in the net OPEB asset, as well as a decline in current and other assets that resulted from decreases in cash and cash equivalents and prepaid items. The decrease in cash and cash equivalents was mainly due to the spending down of the balance of local fiscal recovery funding from the American Rescue Plan, although a significant portion of the funds remained at year end.

The increase in total entity-wide liabilities in 2023 was primarily due to the significant increase in the County's net pension liability, as well as increases in the net OPEB liability and long-term liabilities due within one year and other amounts due in more than one year related to new leases. Those increases were partly offset by the decrease in current and other liabilities related to unearned revenue for local fiscal recovery funding. The net pension and net OPEB liabilities represent the County's proportionate share of the unfunded benefits of the OPERS and STRS plans. As indicated previously, changes in pension/OPEB assumptions affect the balances of the net pension/OPEB liabilities. The increase in deferred outflows of resources and decrease in deferred inflows of resources were also related to pension and OPEB.

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Table 2 shows the changes in net position for 2023 compared to 2022.

	Table 2 Changes in Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues						
Program Revenues:						
Charges for Services and Sales	\$8,945,746	\$8,411,948	\$3,872,587	\$3,770,998	\$12,818,333	\$12,182,946
Operating Grants, Contributions and Interest	32,894,483	27,260,527	0	0	32,894,483	27,260,527
Capital Grants and Contributions	4,131,601	3,849,250	2,157,358	401,210	6,288,959	4,250,460
Total Program Revenues	45,971,830	39,521,725	6,029,945	4,172,208	52,001,775	43,693,933
General Revenues:						
Property Taxes	15,046,817	14,187,014	0	0	15,046,817	14,187,014
Sales Taxes	17,556,044	17,234,753	0	0	17,556,044	17,234,753
Lodging Taxes	580,428	510,669	0	0	580,428	510,669
Grants and Entitlements	3,004,007	3,103,790	0	0	3,004,007	3,103,790
Gain on Termination of Lease	5,160	0	0	0	5,160	0
Investment Earnings and Other Interest	4,602,135	974,172	0	0	4,602,135	974,172
Other	764,270	598,564	56,685	10,231	820,955	608,795
Total General Revenues	41,558,861	36,608,962	56,685	10,231	41,615,546	36,619,193
Total Revenues	87,530,691	76,130,687	6,086,630	4,182,439	93,617,321	80,313,126
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive:						
Primary Government	10,183,785	8,775,329	0	0	10,183,785	8,775,329
External Portion	23,768	15,926	0	0	23,768	15,926
Intergovernmental	628,577	572,822	0	0	628,577	572,822
Judicial:						
Primary Government	7,456,755	5,053,518	0	0	7,456,755	5,053,518
Intergovernmental	37,000	0	0	0	37,000	0
Public Safety:						
Primary Government	14,360,803	10,299,424	0	0	14,360,803	10,299,424
Intergovernmental	41,000	1,411,736	0	0	41,000	1,411,736
Public Works:						
Primary Government	11,791,646	8,696,342	0	0	11,791,646	8,696,342
Intergovernmental	634,583	527,987	0	0	634,583	527,987
Health:						
Primary Government	11,891,154	10,081,235	0	0	11,891,154	10,081,235
Intergovernmental	2,296,772	982,744	0	0	2,296,772	982,744
Human Services:						
Primary Government	20,975,190	17,642,486	0	0	20,975,190	17,642,486
Intergovernmental	15,000	51,900	0	0	15,000	51,900
Conservation and Recreation						
Primary Government	578,841	501,043	0	0	578,841	501,043
Intergovernmental	0	6,950	0	0	0	6,950
Debt Service:						
Interest	120,025	64,979	0	0	120,025	64,979
Sewer	0	0	2,305,450	2,062,969	2,305,450	2,062,969
Water	0	0	1,668,234	1,424,289	1,668,234	1,424,289
Total Expenses	81,034,899	64,684,421	3,973,684	3,487,258	85,008,583	68,171,679
Change in Net Position	6,495,792	11,446,266	2,112,946	695,181	8,608,738	12,141,447
Net Position Beginning of Year	117,849,751	106,403,485	25,054,137	24,358,956	142,903,888	130,762,441
Net Position End of Year	\$124,345,543	\$117,849,751	\$27,167,083	\$25,054,137	\$151,512,626	\$142,903,888

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Governmental Activities

Operating grants, contributions and interest represented the largest program revenue, and the major recipients of this program revenue were human services and public works. The increase from the prior year was primarily related to revenue recognized from the American Rescue Plan local fiscal recovery funding.

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

Property tax revenues account for a significant portion of general revenues for governmental activities. Property tax revenues rose from the prior year due to an increase in assessed values within the County as a reappraisal was completed for tax year 2022.

The County's sales tax is a major revenue component and is the largest of the general revenues. The small growth in sales tax revenues for 2023 was due to increased consumer spending.

Investment earnings and other interest increased significantly from the prior year primarily due to the rise in interest rates.

The human services – primary government program represents the largest program expense for governmental activities in 2023. Human services – primary government, which includes the department of job and family services, the child support enforcement agency, children services, and senior citizen programs, had an increase in expenses from the prior year primarily due to the increase in pension and OPEB expenses.

The next largest program was public safety – primary government, which includes the operation of the Sheriff's Department. Public safety – primary government expense increased significantly from 2022 to 2023 due to the change in pension and OPEB expenses.

Health – primary government, which includes the board of developmental disabilities and the dog and kennel money, increased from the prior year as a result of the changes in pension and OPEB expenses.

Public works – primary government, which primarily includes road and bridge repair and maintenance, as well as community development programs, also increased in 2023 due to a loss on disposal of capital assets, changes in pension and OPEB expenses, increased road and bridge repairs and maintenance, and increased community development programs, including demolition and site revitalization.

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

The increase in general government – judicial – primary government expense was also primarily due to the increase in pension and OPEB expenses.

The increase in health – intergovernmental expense was primarily related to local fiscal recovery funds allocated for substance abuse grants and a grant to the Tuscarawas County Healthcare Consortium for assistance with higher claims from the pandemic and for substance abuse grants.

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

Business-Type Activities

The net position of business-type activities increased during 2023 due to an uptick in capital grants and contributions related to local fiscal recovery funds for sewer and water projects, despite an increase in expenses. The rise in expenses was mainly due to the change in pension and OPEB expenses, as well as a small increase in personal services for the water district.

Financial Analysis of County Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds – The focus of the County's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

The County's governmental funds saw an increase in fund balance from the prior year due to the increases in revenues and other financing sources, which were partly offset by an increase in expenditures. Revenues increased primarily due to the growth in intergovernmental revenue from local fiscal recovery funding and the growth in investment earnings and other interest revenue related to rising interest rates. Other financing sources increased primarily as a result of the inception of a lease and an insurance recovery. The increase in expenditures was primarily related to the rise in expenditures for capital outlay, public works, and public safety. The increase in capital outlay was mainly related to capital projects funded by American Rescue Plan local fiscal recovery funds, including a maintenance building and a multi-purpose building, as well as capital outlay related to the inception of a lease. Public works expenditures rose as a result of road improvements funded by local fiscal recovery funds. Public safety expenditure increases were related to salaries and benefits for the sheriff and jail operations.

The general fund is the primary operating fund of the County. At the end of 2023, unassigned fund balance was \$19,039,522, while total fund balance was \$24,692,632. 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 65.63 percent of total general fund expenditures, while total fund balance represents 85.11 percent of that same amount. The fund balance of the County's general fund increased during 2023 due to the increase in revenues, primarily the growth in investment earnings and other interest discussed previously.

The board of developmental disabilities fund had another decrease in fund balance during 2023 due to a rise in expenditures, partly offset by the increase in revenues. The increase in expenditures was primarily related to expenditures for Medicaid match and health insurance. The total fund balance represents 121.01 percent of total expenditures.

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The motor vehicle license and gas tax fund had an increase in fund balance during 2023 primarily due to a decrease in expenditures related to contractual services for projects. The total fund balance represents 103.63 percent of total fund expenditures.

The local fiscal recovery fund had no change in fund balance because the American Rescue Plan local fiscal recovery funding received is unearned revenue until eligibility requirements are met. The increases in revenues and expenditures for 2023 offset, and some of the more significant expenditures were for road improvements, a multi-purpose building, grants, and a maintenance building.

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 2023 as the increases in capital contributions and revenues were sufficient to cover the rise in expenses. Expenses rose primarily due to the change in pension and OPEB expenses, and capital contributions increased due to grant-funded projects and donated capital assets.

Total net position for the water district fund also increased during 2023 as capital contributions increased in relation to grant-funded projects, and charges for services also increased. The increase in expenses was due to the changes in pension and OPEB expense and the increase in salaries and benefits discussed previously.

Budgetary Highlights

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

Capital Assets and Debt Administration

Capital Assets – The County's capital assets (net of accumulated depreciation) for governmental activities increased from the prior year due to significant additions, primarily construction in progress and infrastructure. Capital assets (net of accumulated depreciation) for business-type activities also increased from the prior year primarily due to significant additions to construction in progress. This investment in capital assets includes land, land improvements, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, intangible assets, intangible right to use lease and subscription assets, and sewer/water lines.

Major capital asset additions during 2023 included equipment for the engineer's office, an improvement to the dog pound, sheriff cruisers, road construction projects, a new maintenance building, building improvement projects, and water and sewer system improvements.

See Note 12 for additional information on capital assets.

Long-Term Debt – At December 31, 2023, the County had outstanding debt in the form of County building improvement general obligation bonds, financed purchases, leases payable, and subscriptions payable for governmental activities and USDA revenue bonds, USDA general obligation bonds, OPWC and OWDA loans, and financed purchases for business-type activities. In 2023, the County began drawing down USDA

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revenue bonds for water system improvements and received proceeds from OPWC and OWDA loans for sewer and water projects. The County also entered into lease agreements and a subscription agreement. The County's overall debt margin was \$67,185,797 at December 31, 2023.

In addition to the long-term debt, the County's long-term obligations include net pension liability, net OPEB liability, compensated absences, and asset retirement obligations. Additional information on the County's long-term debt can be found in Note 15 of this report.

Economic Factors

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the County bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2023, the Visitors Bureau received \$558,691 from lodging taxes. According to the 2023 Tourism Economics, visitors to Tuscarawas County directly spent \$286.6 million and were responsible for funding 3,309 jobs, which is approximately 6.2 percent of the County's labor force. Travel and Tourism wages in the County totaled \$82.2 million. In total, tourism had an economic impact of \$471.2 million.

Requests for Information

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

Tuscarawas County, Ohio
Statement of Net Position
December 31, 2023

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities*	Total*	Tuscarawas County Healthcare Consortium
Assets				
Equity in Pooled Cash and Cash Equivalents	\$68,819,559	\$1,488,558	\$70,308,117	\$1,582,516
Cash and Cash Equivalents in Segregated Accounts	143,261	55,714	198,975	0
Materials and Supplies Inventory	1,914,972	45,201	1,960,173	0
Accrued Interest Receivable	237,456	0	237,456	0
Accounts Receivable	958,279	886,546	1,844,825	314,160
Internal Balances	428,107	(428,107)	0	0
Intergovernmental Receivable	8,595,278	0	8,595,278	0
Prepaid Items	1,053,452	7,763	1,061,215	0
Sales Tax Receivable	4,466,068	0	4,466,068	0
Property Taxes Receivable	14,140,841	0	14,140,841	0
Loans Receivable	1,542,611	0	1,542,611	0
Leases Receivable	95,372	0	95,372	0
Net Pension Asset (See Note 22)	216,956	8,078	225,034	0
Net OPEB Asset (See Note 23)	72,943	0	72,943	0
Nondepreciable Capital Assets	13,771,637	4,507,520	18,279,157	0
Depreciable Capital Assets, Net	69,762,066	31,784,294	101,546,360	0
<i>Total Assets</i>	<u>186,218,858</u>	<u>38,355,567</u>	<u>224,574,425</u>	<u>1,896,676</u>
Deferred Outflows of Resources				
Deferred Charges on Refunding	0	147,501	147,501	0
Pension	20,021,912	823,136	20,787,621	0
OPEB	2,983,770	110,418	3,085,109	0
<i>Total Deferred Outflows of Resources</i>	<u>23,005,682</u>	<u>1,081,055</u>	<u>24,020,231</u>	<u>0</u>
Liabilities				
Accounts Payable	1,465,598	58,799	1,524,397	2,822
Accrued Wages	1,055,402	39,177	1,094,579	0
Contracts Payable	1,008,845	756,492	1,765,337	0
Intergovernmental Payable	976,262	41,070	1,017,332	0
Payroll Withholdings Payable	217,498	8,355	225,853	0
Accrued Interest Payable	11,433	3,662	15,095	0
Unearned Revenue	12,279,424	0	12,279,424	132,244
Claims Payable	0	0	0	2,064,309
Long-Term Liabilities:				
Due Within One Year	1,756,569	702,819	2,459,388	0
Due in More Than One Year:				
Net Pension Liability (See Note 22)	48,391,424	1,771,735	50,163,159	0
Net OPEB Liability (See Note 23)	985,581	36,697	1,022,278	0
Other Amounts	2,234,658	8,768,560	11,003,218	0
<i>Total Liabilities</i>	<u>70,382,694</u>	<u>12,187,366</u>	<u>82,570,060</u>	<u>2,199,375</u>
Deferred Inflows of Resources				
Property Taxes	13,888,897	0	13,888,897	0
Leases	98,154	0	98,154	0
Pension	120,972	60,992	124,537	0
OPEB	388,280	21,181	400,382	0
<i>Total Deferred Inflows of Resources</i>	<u>14,496,303</u>	<u>82,173</u>	<u>14,511,970</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	81,156,495	26,415,925	107,572,420	0
Restricted for:				
Capital Outlay	1,090,906	33,114	1,124,020	0
Debt Service	0	50,900	50,900	0
Developmental Disabilities Board	14,044,023	0	14,044,023	0
Road and Bridge Repair and Maintenance	10,334,057	0	10,334,057	0
Real Estate Assessment	2,381,624	0	2,381,624	0
911 Emergency System	3,913,053	0	3,913,053	0
Opioid Response	927,522	0	927,522	0
Child Support Enforcement	478,567	0	478,567	0
Community Corrections	334,291	0	334,291	0
Court Special Projects	375,487	0	375,487	0
Children's Services	332,694	0	332,694	0
Wireless 911 Operations	614,727	0	614,727	0
Pension and OPEB Plans	289,899	8,078	297,977	0
Other Purposes	1,528,846	0	1,528,846	0
Unclaimed Monies	132,379	0	132,379	0
Unrestricted (Deficit)	6,410,973	659,066	7,070,039	(302,699)
<i>Total Net Position</i>	<u>\$124,345,543</u>	<u>\$27,167,083</u>	<u>\$151,512,626</u>	<u>(\$302,699)</u>

*After deferred outflows and deferred inflows related to the change in internal proportionate share of pension-related and OPEB-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, 2023

		Program Revenues		
		Charges for	Operating Grants,	Capital Grants
	Expenses	Services and Sales	Contributions and Interest	and Contributions
Primary Government				
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$10,183,785	\$4,227,802	\$3,025,890	\$0
Legislative and Executive - External Portion	23,768	16,950	0	0
Legislative and Executive - Intergovernmental	628,577	0	0	0
Judicial - Primary Government	7,456,755	1,323,124	625,405	11,698
Judicial - Intergovernmental	37,000	0	0	0
Public Safety - Primary Government	14,360,803	647,495	1,011,772	0
Public Safety - Intergovernmental	41,000	0	41,000	0
Public Works - Primary Government	11,791,646	718,127	9,014,343	2,589,175
Public Works - Intergovernmental	634,583	0	564,018	0
Health - Primary Government	11,891,154	1,687,203	3,494,234	1,382,395
Health - Intergovernmental	2,296,772	0	1,388,001	0
Human Services - Primary Government	20,975,190	323,583	13,549,646	0
Human Services - Intergovernmental	15,000	0	10,000	0
Conservation and Recreation	578,841	1,462	170,174	148,333
Interest	120,025	0	0	0
<i>Total Governmental Activities</i>	<u>81,034,899</u>	<u>8,945,746</u>	<u>32,894,483</u>	<u>4,131,601</u>
Business-Type Activities				
Sewer District	2,305,450	2,335,323	0	927,868
Water District	1,668,234	1,537,264	0	1,229,490
<i>Total Business-Type Activities</i>	<u>3,973,684</u>	<u>3,872,587</u>	<u>0</u>	<u>2,157,358</u>
Total - Primary Government	<u>\$85,008,583</u>	<u>\$12,818,333</u>	<u>\$32,894,483</u>	<u>\$6,288,959</u>
Component Unit				
Tuscarawas County Healthcare Consortium	<u>\$10,661,211</u>	<u>\$9,880,036</u>	<u>\$1,000,000</u>	<u>\$0</u>

General Revenues

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

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Tuscarawas County Healthcare Consortium
(\$2,930,093)	\$0	(\$2,930,093)	\$0
(6,818)	0	(6,818)	0
(628,577)	0	(628,577)	0
(5,496,528)	0	(5,496,528)	0
(37,000)	0	(37,000)	0
(12,701,536)	0	(12,701,536)	0
0	0	0	0
529,999	0	529,999	0
(70,565)	0	(70,565)	0
(5,327,322)	0	(5,327,322)	0
(908,771)	0	(908,771)	0
(7,101,961)	0	(7,101,961)	0
(5,000)	0	(5,000)	0
(258,872)	0	(258,872)	0
(120,025)	0	(120,025)	0
(35,063,069)	0	(35,063,069)	0
0	957,741	957,741	0
0	1,098,520	1,098,520	0
0	2,056,261	2,056,261	0
(35,063,069)	2,056,261	(33,006,808)	0
0	0	0	218,825
6,500,158	0	6,500,158	0
6,039,950	0	6,039,950	0
1,598,918	0	1,598,918	0
907,791	0	907,791	0
17,536,626	0	17,536,626	0
19,418	0	19,418	0
17,347	0	17,347	0
563,081	0	563,081	0
3,004,007	0	3,004,007	0
5,160	0	5,160	0
4,602,135	0	4,602,135	18,021
764,270	56,685	820,955	628,662
41,558,861	56,685	41,615,546	646,683
6,495,792	2,112,946	8,608,738	865,508
117,849,751	25,054,137	142,903,888	(1,168,207)
\$124,345,543	\$27,167,083	\$151,512,626	(\$302,699)

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2023

	General	Board of Developmental Disabilities	Motor Vehicle License and Gas Tax	Local Fiscal Recovery	Other Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$23,169,545	\$13,547,681	\$5,531,351	\$10,321,212	\$15,414,579
Cash and Cash Equivalents					
In Segregated Accounts	31,976	0	1,938	0	109,347
Materials and Supplies Inventory	260,852	18,343	1,622,159	0	13,618
Accrued Interest Receivable	237,456	0	0	0	0
Accounts Receivable	10,781	136,413	200	0	810,885
Interfund Receivable	2,108,983	14,871	239	0	4,202,423
Intergovernmental Receivable	1,923,835	1,009,358	3,538,802	0	2,123,283
Prepaid Items	695,276	66,636	3,594	0	108,648
Sales Taxes Receivable	4,465,865	0	0	0	203
Property Taxes Receivable	5,409,276	6,183,417	0	0	2,548,148
Loans Receivable	246,744	0	0	0	1,295,867
Leases Receivable	92,080	0	0	0	3,292
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	132,379	0	0	0	352,472
Total Assets	\$38,785,048	\$20,976,719	\$10,698,283	\$10,321,212	\$26,982,765
Liabilities					
Accounts Payable	\$142,531	\$268,636	\$109,368	\$0	\$592,591
Accounts Payable from Restricted Assets	0	0	0	0	352,472
Accrued Wages	582,385	119,423	67,373	0	285,690
Contracts Payable	12,187	0	31,910	0	964,748
Intergovernmental Payable	307,674	259,780	28,629	0	359,047
Payroll Withholdings Payable	128,030	19,829	12,553	0	56,993
Unearned Revenue	0	0	0	10,059,965	2,219,459
Interfund Payable	2,812,146	10,002	1,404	261,247	2,830,790
Total Liabilities	3,984,953	677,670	251,237	10,321,212	7,661,790
Deferred Inflows of Resources					
Property Taxes	5,306,730	6,080,743	0	0	2,501,424
Leases	94,862	0	0	0	3,292
Unavailable Revenue	4,705,871	1,061,712	3,040,568	0	2,416,006
Total Deferred Inflows of Resources	10,107,463	7,142,455	3,040,568	0	4,920,722
Fund Balances					
Nonspendable	2,917,467	84,979	1,625,753	0	122,266
Restricted	0	13,071,615	5,780,725	0	9,863,462
Committed	1,285,478	0	0	0	3,224
Assigned	1,450,165	0	0	0	5,704,953
Unassigned (Deficit)	19,039,522	0	0	0	(1,293,652)
Total Fund Balances	24,692,632	13,156,594	7,406,478	0	14,400,253
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$38,785,048	\$20,976,719	\$10,698,283	\$10,321,212	\$26,982,765

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, 2023	
Total Governmental Funds	Total Governmental Funds Balances \$59,655,957
\$67,984,368	<i>Amounts reported for governmental activities in the statement of net position are different because:</i>
143,261	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 83,533,703
1,914,972	
237,456	Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds:
958,279	Delinquent Property Taxes 251,944
6,326,516	Sales Taxes 3,095,754
8,595,278	Lodging Taxes 1,709
874,154	Intergovernmental 7,002,996
4,466,068	Settlements 741,874
14,140,841	Charges for Services 116,479
1,542,611	Contributions and Donations 10,000
95,372	Other 3,401
484,851	Total 11,224,157
\$107,764,027	In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due. (11,433)
\$1,113,126	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:
352,472	General Obligation Bonds (264,616)
1,054,871	Financed Purchases (9,904)
1,008,845	Leases Payable (1,092,798)
955,130	Subscriptions Payable (74,939)
217,405	Compensated Absences (2,523,970)
12,279,424	Asset Retirement Obligation (25,000)
5,915,589	Total (3,991,227)
22,896,862	
13,888,897	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:
98,154	Net Position 527,770
11,224,157	Internal Balance (2,708)
25,211,208	Total 525,062
4,750,465	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 outflows/inflows are not reported in governmental funds:
28,715,802	Net Pension Asset 216,956
1,288,702	Net OPEB Asset 72,943
7,155,118	Deferred Outflows - Pension 20,021,912
17,745,870	Deferred Outflows - OPEB 2,983,770
59,655,957	Net Pension Liability (48,391,424)
\$107,764,027	Net OPEB Liability (985,581)
	Deferred Inflows - Pension (120,972)
	Deferred Inflows - OPEB (388,280)
	Total (26,590,676)
	Net Position of Governmental Activities \$124,345,543

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	General	Board of Developmental Disabilities	Motor Vehicle License and Gas Tax	Local Fiscal Recovery	Other Governmental Funds
Revenues					
Property Taxes	\$6,495,811	\$6,034,023	\$0	\$0	\$2,504,575
Sales Taxes	17,547,695	0	0	0	29,967
Lodging Taxes	17,347	0	0	0	561,372
Intergovernmental	4,842,984	3,401,012	7,062,123	5,075,841	17,485,047
Investment Earnings and Other Interest	4,363,058	0	237,346	0	1,811
Licenses and Permits	8,063	0	0	0	303,721
Fines and Forfeitures	241,380	0	42,862	0	142,233
Settlements	0	0	0	0	153,216
Leases and Rentals	77,864	135,086	0	0	38,119
Charges for Services	3,587,485	356,381	639,256	0	2,426,609
Contributions and Donations	31	18,633	0	0	102,453
Other	248,887	65,103	65,374	0	379,400
<i>Total Revenues</i>	<u>37,430,605</u>	<u>10,010,238</u>	<u>8,046,961</u>	<u>5,075,841</u>	<u>24,128,523</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	7,953,444	0	0	324,876	1,308,288
Judicial	6,026,328	0	0	0	1,058,566
Public Safety	11,249,449	0	0	0	1,102,481
Public Works	161,805	0	7,147,281	1,241,713	728,689
Health	252,524	10,872,390	0	0	334,401
Human Services	1,548,330	0	0	185,238	18,737,803
Conservation and Recreation	453,931	0	0	99,999	0
Intergovernmental	66,961	0	0	1,571,391	2,014,580
Capital Outlay	1,039,684	0	0	1,652,624	5,946,642
Debt Service:					
Principal Retirement	219,663	0	0	0	143,344
Interest	39,537	0	0	0	70,758
<i>Total Expenditures</i>	<u>29,011,656</u>	<u>10,872,390</u>	<u>7,147,281</u>	<u>5,075,841</u>	<u>31,445,552</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,418,949</u>	<u>(862,152)</u>	<u>899,680</u>	<u>0</u>	<u>(7,317,029)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	541	25,000	22,197	0	26,433
Insurance Recovery	0	1,382,395	0	0	0
Inception of Lease	1,039,684	0	0	0	0
Inception of Subscription	0	0	0	0	56,250
Transfers In	0	0	0	0	7,437,624
Transfers Out	(6,147,937)	(1,278,824)	0	0	(10,863)
<i>Total Other Financing Sources (Uses)</i>	<u>(5,107,712)</u>	<u>128,571</u>	<u>22,197</u>	<u>0</u>	<u>7,509,444</u>
<i>Net Change in Fund Balance</i>	<u>3,311,237</u>	<u>(733,581)</u>	<u>921,877</u>	<u>0</u>	<u>192,415</u>
<i>Fund Balance Beginning of Year</i>	<u>21,381,395</u>	<u>13,890,175</u>	<u>6,484,601</u>	<u>0</u>	<u>14,207,838</u>
<i>Fund Balance End of Year</i>	<u>\$24,692,632</u>	<u>\$13,156,594</u>	<u>\$7,406,478</u>	<u>\$0</u>	<u>\$14,400,253</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, 2023*

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds		\$3,691,948
	<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
\$15,034,409	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
17,577,662	This is the amount by which capital outlay exceeded depreciation in the current period:		
578,719	Capital Asset Additions	11,500,632	
37,867,007	Current Year Depreciation	(6,078,283)	
4,602,215	Total		5,422,349
311,784	Governmental funds only report the disposal of capital assets/termination of lease to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal/termination of lease:		
426,475	Disposal of Tangible Capital Assets	(1,079,718)	
153,216	Termination of Lease	(103,036)	
251,069	Total		(1,182,754)
7,009,731	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:		
121,117	Delinquent Property Taxes	12,408	
758,764	Sales Taxes	(21,618)	
	Lodging Taxes	1,709	
84,692,168	Intergovernmental	660,492	
	Fines and Forfeitures	(190)	
	Settlements	741,874	
	Charges for Services	34,837	
	Contributions and Donations	(1,000)	
	Other	(33,392)	
	Total		1,395,120
	In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, an interest expenditure is reported when due.		
			(9,730)
363,007	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.		
110,295			(87,180)
83,552,720	Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position:		
1,139,448	Principal Retirement	363,007	
	Early Termination of Lease	108,196	
	Total		471,203
74,171	Other financing sources in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities:		
1,382,395	Inception of Lease	(1,039,684)	
1,039,684	Inception of Subscription	(56,250)	
56,250	Total		(1,095,934)
7,437,624	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:		
(7,437,624)	Change in Net Position	(37,871)	
2,552,500	Internal Balances	3,548	
	Total		(34,323)
3,691,948	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/OPEB liability:		
55,964,009	Pension	3,918,985	
\$59,655,957	OPEB	30,770	
	Total		3,949,755
	Except for amounts reported as deferred outflows/inflows, changes in the net pension/OPEB asset or liability are reported as pension/OPEB expense in the statement of activities:		
	Pension	(7,608,306)	
	OPEB	1,583,644	
	Total		(6,024,662)
	Change in Net Position of Governmental Activities		\$6,495,792

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$6,905,000	\$6,905,000	\$6,496,710	(\$408,290)
Sales Taxes	16,000,000	16,000,000	17,642,785	1,642,785
Lodging Taxes	20,617	20,617	17,281	(3,336)
Intergovernmental	3,370,472	3,370,472	3,613,693	243,221
Interest	2,300,000	3,400,000	3,904,460	504,460
Licenses and Permits	8,100	8,100	7,951	(149)
Fines and Forfeitures	183,000	183,000	244,649	61,649
Leases and Rentals	65,100	65,100	68,509	3,409
Charges for Services	2,492,336	2,492,336	2,637,667	145,331
Contributions and Donations	3,900	3,900	31	(3,869)
Other	114,771	114,771	218,978	104,207
<i>Total Revenues</i>	<u>31,463,296</u>	<u>32,563,296</u>	<u>34,852,714</u>	<u>2,289,418</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	7,249,944	7,435,667	6,913,468	522,199
Judicial	5,524,563	5,784,481	5,548,037	236,444
Public Safety	5,458,304	5,702,773	5,344,906	357,867
Public Works	109,610	109,610	109,180	430
Health	269,444	269,449	267,143	2,306
Human Services	1,558,752	1,558,752	1,024,230	534,522
Conservation and Recreation	443,894	458,931	458,931	0
Intergovernmental	69,217	69,217	69,217	0
Debt Service:				
Principal Retirement	117,807	214,522	214,522	0
Interest	19,089	39,174	39,174	0
<i>Total Expenditures</i>	<u>20,820,624</u>	<u>21,642,576</u>	<u>19,988,808</u>	<u>1,653,768</u>
<i>Excess of Revenues Over Expenditures</i>	<u>10,642,672</u>	<u>10,920,720</u>	<u>14,863,906</u>	<u>3,943,186</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	3,000	3,000	544	(2,456)
Advances In	336,506	336,506	323,586	(12,920)
Advances Out	0	(782,770)	(782,770)	0
Transfers In	465,000	450,000	353,192	(96,808)
Transfers Out	(11,184,604)	(13,331,841)	(13,177,996)	153,845
<i>Total Other Financing Sources (Uses)</i>	<u>(10,380,098)</u>	<u>(13,325,105)</u>	<u>(13,283,444)</u>	<u>41,661</u>
<i>Net Change in Fund Balance</i>	<u>262,574</u>	<u>(2,404,385)</u>	<u>1,580,462</u>	<u>3,984,847</u>
<i>Fund Balance Beginning of Year</i>	<u>14,783,823</u>	<u>14,783,823</u>	<u>14,783,823</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>1,053,605</u>	<u>1,053,605</u>	<u>1,053,605</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$16,100,002</u>	<u>\$13,433,043</u>	<u>\$17,417,890</u>	<u>\$3,984,847</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Property Taxes	\$5,903,331	\$5,903,331	\$6,031,326	\$127,995
Intergovernmental	2,627,377	2,627,377	3,438,227	810,850
Leases and Rentals	51,481	51,481	136,436	84,955
Charges for Services	118,021	118,021	304,089	186,068
Contributions and Donations	5,500	5,500	18,633	13,133
Other	33,704	33,704	64,233	30,529
<i>Total Revenues</i>	8,739,414	8,739,414	9,992,944	1,253,530
Expenditures				
Current:				
Health	10,701,768	15,599,556	9,961,368	5,638,188
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,962,354)	(6,860,142)	31,576	6,891,718
Other Financing Sources (Uses)				
Sale of Capital Assets	9,433	9,433	25,000	15,567
Insurance Recovery	471,212	471,212	1,248,824	777,612
Advances Out	0	(280,000)	0	280,000
Transfers Out	(48,114)	(1,451,451)	(1,278,824)	172,627
<i>Total Other Financing Sources (Uses)</i>	432,531	(1,250,806)	(5,000)	1,245,806
<i>Net Change in Fund Balance</i>	(1,529,823)	(8,110,948)	26,576	8,137,524
<i>Fund Balance Beginning of Year</i>	13,258,018	13,258,018	13,258,018	0
Prior Year Encumbrances Appropriated	1,568	1,568	1,568	0
<i>Fund Balance End of Year</i>	<u>\$11,729,763</u>	<u>\$5,148,638</u>	<u>\$13,286,162</u>	<u>\$8,137,524</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle License and Gas Tax Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$6,600,000	\$6,600,000	\$7,065,248	\$465,248
Interest	20,000	20,000	221,987	201,987
Fines and Forfeitures	45,000	45,000	42,766	(2,234)
Charges for Services	222,901	222,901	652,119	429,218
Other	70,000	70,000	65,324	(4,676)
<i>Total Revenues</i>	6,957,901	6,957,901	8,047,444	1,089,543
Expenditures				
Current:				
Public Works	7,760,130	10,292,130	8,734,560	1,557,570
<i>Excess of Revenues Under Expenditures</i>	(802,229)	(3,334,229)	(687,116)	2,647,113
Other Financing Sources				
Sale of Capital Assets	27,099	27,099	27,099	0
<i>Net Change in Fund Balance</i>	(775,130)	(3,307,130)	(660,017)	2,647,113
<i>Fund Balance Beginning of Year</i>	4,003,613	4,003,613	4,003,613	0
Prior Year Encumbrances Appropriated	948,599	948,599	948,599	0
<i>Fund Balance End of Year</i>	<u>\$4,177,082</u>	<u>\$1,645,082</u>	<u>\$4,292,195</u>	<u>\$2,647,113</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive	963,313	963,313	963,313	0
Public Works	5,557,996	5,557,996	5,557,996	0
Human Services	319,971	319,971	319,971	0
Conservation and Recreation	197,819	197,819	197,819	0
Intergovernmental	3,081,096	3,081,096	3,081,096	0
Capital Outlay	6,446,398	6,446,398	6,446,398	0
<i>Total Expenditures</i>	<u>16,566,593</u>	<u>16,566,593</u>	<u>16,566,593</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(16,566,593)	(16,566,593)	(16,566,593)	0
<i>Fund Balance Beginning of Year</i>	558,421	558,421	558,421	0
Prior Year Encumbrances Appropriated	<u>16,046,593</u>	<u>16,046,593</u>	<u>16,046,593</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,421</u></u>	<u><u>\$38,421</u></u>	<u><u>\$38,421</u></u>	<u><u>\$0</u></u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2023

	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	\$797,574	\$690,984	\$1,488,558	\$350,340
Cash and Cash Equivalents in Segregated Accounts	33,689	22,025	55,714	0
Accounts Receivable	536,094	350,452	886,546	0
Interfund Receivable	0	257,572	257,572	20,116
Materials and Supplies Inventory	24,861	20,340	45,201	0
Prepaid Items	4,001	3,762	7,763	179,298
<i>Total Current Assets</i>	<u>1,396,219</u>	<u>1,345,135</u>	<u>2,741,354</u>	<u>549,754</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Net Pension Asset	4,616	3,462	8,078	0
Capital Assets:				
Land and Construction in Progress	1,686,428	2,821,092	4,507,520	0
Depreciable Capital Assets, Net	18,412,164	13,372,130	31,784,294	0
<i>Total Noncurrent Assets</i>	<u>20,103,208</u>	<u>16,196,684</u>	<u>36,299,892</u>	<u>0</u>
<i>Total Assets</i>	<u>21,499,427</u>	<u>17,541,819</u>	<u>39,041,246</u>	<u>549,754</u>
Deferred Outflows of Resources				
Deferred Charges on Refunding	39,001	108,500	147,501	0
Pension	419,409	404,554	823,963	0
OPEB	62,794	47,749	110,543	0
<i>Total Deferred Outflows of Resources</i>	<u>521,204</u>	<u>560,803</u>	<u>1,082,007</u>	<u>0</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	43,065	15,734	58,799	0
Accrued Wages	21,198	17,979	39,177	531
Contracts Payable	0	756,492	756,492	0
Intergovernmental Payable	30,352	10,718	41,070	21,132
Payroll Withholdings Payable	4,573	3,782	8,355	93
Compensated Absences Payable	34,789	20,354	55,143	0
Interfund Payable	51,453	48,663	100,116	228
Accrued Interest Payable	0	3,662	3,662	0
USDA General Obligation Bonds Payable	0	40,500	40,500	0
OPWC Loans Payable	113,966	55,209	169,175	0
OWDA Loans Payable	251,872	152,159	404,031	0
Financed Purchases Payable	22,162	11,808	33,970	0
<i>Total Current Liabilities</i>	<u>573,430</u>	<u>1,137,060</u>	<u>1,710,490</u>	<u>21,984</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	42,541	33,906	76,447	0
Interfund Payable	359,336	228,935	588,271	0
USDA Revenue Bonds Payable	0	282,558	282,558	0
USDA General Obligation Bonds Payable	0	41,900	41,900	0
OPWC Loans Payable	924,719	520,140	1,444,859	0
OWDA Loans Payable	2,354,987	4,477,394	6,832,381	0
Financed Purchases Payable	90,415	0	90,415	0
Net Pension Liability	1,012,420	759,315	1,771,735	0
Net OPEB Liability	20,970	15,727	36,697	0
<i>Total Long-Term Liabilities</i>	<u>4,805,388</u>	<u>6,359,875</u>	<u>11,165,263</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,378,818</u>	<u>7,496,935</u>	<u>12,875,753</u>	<u>21,984</u>
Deferred Inflows of Resources				
Pension	59,704	2,115	61,819	0
OPEB	16,119	5,187	21,306	0
<i>Total Deferred Inflows of Resources</i>	<u>75,823</u>	<u>7,302</u>	<u>83,125</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	16,453,553	9,962,372	26,415,925	0
Restricted for:				
Capital Outlay	0	33,114	33,114	0
Debt Service	0	50,900	50,900	0
Pension and OPEB Plans	4,616	3,462	8,078	0
Unrestricted	107,821	548,537	656,358	527,770
<i>Total Net Position</i>	<u>\$16,565,990</u>	<u>\$10,598,385</u>	<u>27,164,375</u>	<u>\$527,770</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.

	2,708
Net position of business-type activities	<u>\$27,167,083</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2023*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
Operating Revenues				
Charges for Services	\$2,335,323	\$1,537,264	\$3,872,587	\$190,860
Other	33,645	23,040	56,685	38,898
<i>Total Operating Revenues</i>	<u>2,368,968</u>	<u>1,560,304</u>	<u>3,929,272</u>	<u>229,758</u>
Operating Expenses				
Personal Services	686,061	756,012	1,442,073	40,703
Materials and Supplies	68,458	113,227	181,685	0
Contractual Services	897,549	327,648	1,225,197	226,926
Other	460	1,263	1,723	0
Depreciation	586,561	347,802	934,363	0
<i>Total Operating Expenses</i>	<u>2,239,089</u>	<u>1,545,952</u>	<u>3,785,041</u>	<u>267,629</u>
<i>Operating Income (Loss)</i>	<u>129,879</u>	<u>14,352</u>	<u>144,231</u>	<u>(37,871)</u>
Non-Operating Expenses				
Interest Expense	(63,700)	(104,645)	(168,345)	0
Issuance Costs	0	(16,750)	(16,750)	0
<i>Total Non-Operating Expenses</i>	<u>(63,700)</u>	<u>(121,395)</u>	<u>(185,095)</u>	<u>0</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>66,179</u>	<u>(107,043)</u>	<u>(40,864)</u>	<u>(37,871)</u>
Capital Contributions	<u>927,868</u>	<u>1,229,490</u>	<u>2,157,358</u>	<u>0</u>
<i>Change in Net Position</i>	<u>994,047</u>	<u>1,122,447</u>	<u>2,116,494</u>	<u>(37,871)</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>15,571,943</u>	<u>9,475,938</u>		<u>565,641</u>
<i>Net Position End of Year</i>	<u><u>\$16,565,990</u></u>	<u><u>\$10,598,385</u></u>		<u><u>\$527,770</u></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.

(3,548)

Change in net position of business-type activities

\$2,112,946

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	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	\$2,313,028	\$1,513,791	\$3,826,819	\$0
Cash Received from Transactions with Other Funds	0	0	0	166,411
Cash Received from Transactions for Outside Organizations	0	0	0	16,950
Cash Payments to Employees for Services	(787,866)	(692,438)	(1,480,304)	(40,688)
Cash Payments for Goods and Services	(985,335)	(433,850)	(1,419,185)	(216,332)
Cash Payments for Claims	0	0	0	(27,137)
Cash Payments for Transactions with Other Funds	(6,355)	(2,118)	(8,473)	0
Other Operating Revenues	33,645	23,040	56,685	38,898
Other Operating Expenses	(460)	(1,218)	(1,678)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>566,657</u>	<u>407,207</u>	<u>973,864</u>	<u>(61,898)</u>
Cash Flows from Noncapital Financing Activities				
Principal Payments - OPWC Loans	(7,745)	0	(7,745)	0
Repayment of Interfund Loans	(23,323)	(5,549)	(28,872)	0
<i>Net Cash Used in Noncapital Financing Activities</i>	<u>(31,068)</u>	<u>(5,549)</u>	<u>(36,617)</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	815,518	971,918	1,787,436	0
Purchase of Capital Assets	(968,876)	(1,143,818)	(2,112,694)	0
USDA Revenue Bonds Issued	0	282,558	282,558	0
OPWC Loans Issued	53,049	0	53,049	0
OWDA Loans Issued	0	97,164	97,164	0
Repayment of Interfund Loans	(21,534)	(31,006)	(52,540)	0
Principal Payments - USDA General Obligation Bonds	0	(39,200)	(39,200)	0
Principal Payments - OPWC Loans	(108,626)	(55,208)	(163,834)	0
Principal Payments - OWDA Loans	(245,262)	(455,141)	(700,403)	0
Principal Payments - Financed Purchases	(21,988)	(11,499)	(33,487)	0
Interest Payments - Interfund Loans	0	(1,195)	(1,195)	0
Interest Payments - USDA General Obligation Bonds	0	(4,104)	(4,104)	0
Interest Payments - OWDA Loans	(60,451)	(91,039)	(151,490)	0
Interest Payments - Financed Purchases	(1,020)	(627)	(1,647)	0
Issuance Costs - USDA Revenue Bonds	0	(16,750)	(16,750)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(559,190)</u>	<u>(497,947)</u>	<u>(1,057,137)</u>	<u>0</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	<u>(23,601)</u>	<u>(96,289)</u>	<u>(119,890)</u>	<u>(61,898)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>854,864</u>	<u>809,298</u>	<u>1,664,162</u>	<u>412,238</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$831,263</u></u>	<u><u>\$713,009</u></u>	<u><u>\$1,544,272</u></u>	<u><u>\$350,340</u></u>

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2023

	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 (Used in) Operating Activities				
Operating Income (Loss)	\$129,879	\$14,352	\$144,231	(\$37,871)
Adjustments:				
Depreciation	586,561	347,802	934,363	0
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(22,595)	(23,473)	(46,068)	0
Interfund Receivable	300	0	300	(7,727)
Materials and Supplies Inventory	1,364	1,115	2,479	0
Prepaid Items	(897)	(806)	(1,703)	1,220
Net Pension Asset	416	(7)	409	0
Deferred Outflows - Pension	184,026	198,380	382,406	0
Deferred Outflows - OPEB	46,383	33,630	80,013	0
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	(17,783)	(489)	(18,272)	0
Accrued Wages	400	448	848	27
Contracts Payable	(307)	(307)	(614)	0
Intergovernmental Payable	(364)	160	(204)	(17,768)
Payroll Withholdings Payable	20	166	186	(7)
Compensated Absences Payable	12,751	(8,964)	3,787	0
Interfund Payable	770	7,970	8,740	228
Net Pension Liability	32,693	5,931	38,624	0
Net OPEB Liability	(569)	(557)	(1,126)	0
Deferred Inflows - Pension	(289,356)	(108,527)	(397,883)	0
Deferred Inflows - OPEB	(97,035)	(59,617)	(156,652)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$566,657</u>	<u>\$407,207</u>	<u>\$973,864</u>	<u>(\$61,898)</u>

Noncash Capital Financing Activities:

During 2023, capital assets were donated by developers to the sewer district fund in the amount of \$113,534. This is recorded as a capital contribution.

At December 31, 2022, the County had interfund receivables related to capital contributions of \$1,184 in the sewer district fund.

At December 31, 2023, the County had interfund receivables related to capital contributions of \$257,572 in the water district fund.

At December 31, 2022, the County had accounts payable related to the purchase of capital assets of \$6,695 in the sewer district fund and \$98,227 in the water district fund.

At December 31, 2023, the County had accounts payable related to the purchase of capital assets of \$7,242 in the sewer district fund and \$1,190 in the water district fund; the County also had contracts payable related to the purchase of capital assets of \$756,492 in the water district fund.

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

Assets

Equity in Pooled Cash and Cash Equivalents	\$14,033,953
Cash and Cash Equivalents in Segregated Accounts	1,867,175
Intergovernmental Receivable	4,655,678
Property Taxes Receivable	110,716,538
Special Assessments Receivable	858,548

<i>Total Assets</i>	<u>132,131,892</u>
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Liabilities

Accounts Payable	1,748,113
Intergovernmental Payable	<u>8,233,496</u>

<i>Total Liabilities</i>	<u>9,981,609</u>
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Deferred Inflows of Resources

Property Taxes	<u>107,106,631</u>
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Net Position

Restricted for Individuals, Organizations and Other Governments	<u><u>\$15,043,652</u></u>
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See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

Additions

Intergovernmental Amounts for Other Governments	\$9,792,250
Amounts Received as Fiscal Agent	11,426,833
Licenses, Permits and Fees for Other Governments	395,417
Fines and Forfeitures for Other Governments	415,056
Fines and Forfeitures for Others	1,270,315
Sheriff Sales Collections for Others	1,441,098
Property Tax and Special Assessment Collections for Other Governments	101,523,873
Sales Tax Collections for State	23,954,547
Amounts Received for Others	289,197
	<hr/>
<i>Total Additions</i>	<i>150,508,586</i>
	<hr/>

Deductions

Distributions of State Funds to Other Governments	9,792,250
Distributions as Fiscal Agent	12,550,676
Licenses, Permits and Fees Distributions to Other Governments	395,417
Fines and Forfeitures Distributions to Other Governments	415,056
Fines and Forfeitures Distributions to Others	1,270,315
Sheriff Sales Distributions to Others	1,441,098
Property Tax and Special Assessment Distributions to Other Governments	100,748,160
Sales Tax Distributions to State	23,954,547
Distributions to Individuals	279,604
Other Distributions	778,771
	<hr/>
<i>Total Deductions</i>	<i>151,625,894</i>
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<i>Change in Fiduciary Net Position</i>	<i>(1,117,308)</i>
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<i>Net Position Beginning of Year</i>	<i>16,160,960</i>
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<i>Net Position End of Year</i>	<i>\$15,043,652</i>
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See accompanying notes to the basic financial statements

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Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 the following: Clerk of Courts, Treasurer, Prosecuting Attorney, Coroner, Engineer, Sheriff, and Recorder. There are also three elected Common Pleas Court Judges and one elected County Court Judge. Although these elected officials manage the internal operations of their respective department, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County.

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

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

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

Tuscarawas County Healthcare Consortium (the Consortium) The Tuscarawas County Healthcare Consortium is a statutorily created political subdivision of the State as a regional council of governments. The Consortium was organized under Ohio Revised Code Chapter 167 for the purpose of obtaining medical and hospitalization benefits for the employees of the members of the Consortium. The County appoints the majority of the Consortium's Board of Directors. The Consortium is included in the County's reporting entity because the County is able to impose its will on the operation of the Consortium. As a result, the Consortium is reported as a discretely presented component unit of Tuscarawas County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and GASB Statement No. 61. During 2023, the County paid \$7,454,879 to the Consortium for healthcare premiums. Separately issued financial statements can be obtained from the Tuscarawas County Auditor, Tuscarawas County Office Building, 125 East High Avenue, New Philadelphia, Ohio 44663.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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.

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

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

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

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

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Related Organizations or Shared Risk Pool. These organizations are presented in Note 18, Note 19, Note 20, and Note 21 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
Community Improvement Corporation of Tuscarawas County
Tuscarawas County Economic Development Corporation, Incorporated
Area Agency on Aging, Region 9
Tuscarawas County Tax Incentive Review Council
Stark Regional Community Corrections Center
Ohio Mid-Eastern Governments Association

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Mid-Eastern Ohio Regional Council
Tuscarawas County University Branch District
Tuscarawas County Public Library
Economic Development and Finance Alliance
Tuscarawas County Transportation Improvement District
Public Entity Risk Consortium
County Commissioners Association of Ohio Workers Compensation Group Rating Plan

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

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

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

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

Tuscarawas Regional Planning Commission The constitution and laws of the State of Ohio establish the rights and privileges for the Tuscarawas Regional Planning Commission, Tuscarawas County, (the Commission) as a body corporate and politic. A 60-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 thirteen-member board of trustees, including five appointed by the Commissioners of Tuscarawas County, exercises total control of the operation of the ADAMHS Board.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 28.

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Fund Accounting

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

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

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

Board of Developmental Disabilities Fund The board of developmental disabilities fund accounts for and reports the operation of a school, the costs of maintaining a workshop building that is leased to local providers (noncancelable lease terms of 30 days), 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.

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

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

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

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

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

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

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

Tuscarawas County, Ohio
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For the Year Ended December 31, 2023

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

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

The County's fiduciary funds are custodial funds. The County's custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health, the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties, and other districts and entities; for various taxes, assessments, fines, fees, and other receipts collected for the benefit of and distributed to other governments, organizations, or individuals; for State shared resources received from the State and distributed to other local governments. The liabilities represent amounts where no further action is needed to release the assets to the beneficiaries.

Measurement Focus

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Reclassifications Certain amounts in the prior year financial statements have been reclassified to conform with the presentation in the current year financial statements.

Basis of Accounting

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

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 9). 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 10), lodging taxes, interest, Federal and State grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), licenses and permits, fines and forfeitures, settlements, charges for services, contributions and donations, insurance recovery, and other revenues.

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

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 22 and 23.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, leases, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2023, but which were levied to finance 2024 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. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, lodging taxes, intergovernmental, settlements, charges for services, contributions and donations, 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 22 and 23).

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

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

Cash, Cash Equivalents, and Investments

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

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

During 2023, investments were limited to STAR Ohio, negotiable certificates of deposit, federal home loan bank securities, U.S. Treasury notes, federal home loan mortgage corporation securities, and federal farm credit bank securities. Investments other than STAR Ohio are reported at fair value.

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

For 2023, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is appreciated. STAR Ohio reserves the right to limit the transactions to \$250 million per day.

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Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Investment earnings and other interest revenue credited to the general fund during 2023 amounted to \$4,363,058, which includes \$2,989,807 assigned from other County funds.

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

Restricted Assets

Assets are reported as restricted when limitation on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws or other governments or imposed by law through constitutional provisions. Restricted assets in the general fund and the delinquent real estate collection special revenue fund represent money set aside for unclaimed monies. Restricted assets in the enterprise funds represent amounts held in trust by the pension plan for future benefits.

Inventory

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2023, 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 (except for intangible right to use lease assets and subscription assets which are discussed subsequently) 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 or amortized except for land, land improvements, 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 and amortization are computed using the straight-line method over the following useful lives:

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Description	Estimated Lives
<i>Tangible Assets</i>	
Buildings and Improvements	7-50 years
Machinery and Equipment	5-30 years
Vehicles	5-8 years
Infrastructure	10-65 years
<i>Intangible Right to Use Lease Assets</i>	
Land Improvements	27 years
Buildings	15 years
Equipment	2-10 years
<i>Intangible Right to Use Subscription Assets</i>	
Software	2-5 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.

The County is reporting intangible right to use assets related to lease assets and subscription assets. The lease assets include land improvements, buildings, and equipment and represent nonfinancial assets which are being utilized for a period of time through leases from another entity. Subscription assets represent intangible right to use assets related to the use of another party's IT software. These intangible right to use assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. For leases with a purchase option that is reasonably certain to be exercised, the intangible assets are being amortized in a systematic and rational manner over the useful life of the underlying assets.

Deferred Charge on Refunding

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

Interfund Balances

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

Deferred inflows of resources and deferred outflows of resources from the change in internal proportionate share related to pension and OPEB 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, 2023

Leases and SBITAs

The County serves as both lessee and lessor in various noncancellable leases which are accounted for as follows:

Lessee At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset. For leases for which a purchase option is reasonably certain to be exercised, the lease asset is amortized over its useful life. Lease assets are reported with other capital assets, and lease liabilities are reported with long-term debt on the statement of net position.

Lessor At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

The County is reporting Subscription-Based Information Technology Arrangements (SBITAs) for various noncancellable IT software contracts. At the commencement of the subscription term, the County initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of the subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at the commencement of the subscription term, plus certain initial implementation costs. Subsequently, the subscription asset is amortized in a systematic and rational manner over the shorter of the subscription term or the useful life of the underlying IT asset. Subscription assets are reported with other capital assets, and subscription payables are reported with long-term debt on the statement of net position.

Compensated Absences

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

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

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences and asset retirement obligations 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. 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. Bonds, financed purchases, leases payable, and subscriptions payable are recognized as a liability in the governmental fund financial statements when due.

Fund Balance

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 and amortization, 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. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits. Net position restricted for other purposes includes enforcement services, dog and kennel, law library resources, delinquent real estate tax collection, commissary, community improvement, court services, lodging taxes restricted for the convention and visitor's bureau, property taxes restricted for senior citizens programs and community mental health, various law enforcement and safety operations, indigent guardianship, probate court, TUFF bags, court appointed special advocate, courts specialized docket, elections, healthy aging, and domestic violence assistance.

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

Operating Revenues and Expenses

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

Contributions of Capital

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

Internal Activity

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Budgetary Data

All funds, except custodial funds, are legally required to be budgeted and appropriated. Budgetary information for the Community Mental Health Fund is not reported because it is not included in the entity for which the “appropriated budget” is adopted and does not maintain budgetary financial records. Budgetary information for the commissary special revenue fund is not reported because it did not have any budgetary activity in 2023. 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 Commissioners at the object level within each department.

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

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

Pensions/Other Postemployment Benefits (OPEB)

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

Estimates

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Change in Accounting Principles

For 2023, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and GASB Statement No. 99, *Omnibus 2022*.

GASB Statement 94 improves financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). The County did not have any arrangements that met the GASB 94 definition of a PPP or an APA.

GASB Statement 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). These changes were incorporated in the County's 2023 financial statements. The County recognized \$58,011 in subscriptions payable in governmental activities at January 1, 2023, which was offset by the subscription asset.

GASB Statement 99 addresses various issues including items related to leases, PPPs, and SBITAs. The requirements related to PPPs and SBITAs were incorporated with the corresponding GASB 94 and GASB 96 changes identified previously.

For 2023, the County also implemented the guidance in GASB's Implementation Guide No. 2021-1, *Implementation Guidance Update—2021* (other than question 5.1).

Restatement of Net Position

In 2023, it was determined that leases payable for governmental activities had been understated by \$139,170 at December 31, 2022, which was offset by the right to use lease asset.

It was also determined that the interfund payable had been understated in the water district enterprise fund and overstated in the sewer district enterprise fund, at December 31, 2022, in relation to the interfund balance due to the general fund for the repayment of a 2018 settlement.

The restatement had the following effect on net position as reported December 31, 2022:

	Sewer District	Water District	Total Enterprise
Net Position at December 31, 2022	\$15,488,708	\$9,559,173	\$25,047,881
Adjustments:			
Interfund Payable	83,235	(83,235)	0
Restated Net Position at December 31, 2022	\$15,571,943	\$9,475,938	25,047,881
		Internal Activity	6,256
Restated Net Position at December 31, 2022			\$25,054,137

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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Note 4 – Accountability

At December 31, 2023, the following funds had deficit fund balances:

	<u>Amount</u>
<i>Special Revenue:</i>	
Multi-County Drug Task Force	\$49,971
<i>Capital Projects:</i>	
County Building Improvement	478,121
Issue II Grants	761,646

The deficits in the multi-county drug task force special revenue fund and the issue II grants capital projects fund are due to adjustments for accrued liabilities, as well as outstanding interfund reimbursements. The general fund is liable for the deficit 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.

Note 5 – 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	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
<u>Nonspendable:</u>					
Inventory	\$260,852	\$18,343	\$1,622,159	\$13,618	\$1,914,972
Prepays	695,276	66,636	3,594	108,648	874,154
Interfund Loans	1,828,960	0	0	0	1,828,960
Unclaimed Monies	132,379	0	0	0	132,379
Total Nonspendable	<u>2,917,467</u>	<u>84,979</u>	<u>1,625,753</u>	<u>122,266</u>	<u>4,750,465</u>
<u>Restricted for:</u>					
Capital Outlay	0	0	0	328,138	328,138
Developmental Disabilities Board	0	13,071,615	0	0	13,071,615
Road and Bridge Repair and Maintenance	0	0	5,780,725	0	5,780,725
Real Estate Assessment	0	0	0	2,402,600	2,402,600
911 Emergency System	0	0	0	3,863,007	3,863,007
Opioid Response	0	0	0	185,648	185,648
Child Support Enforcement	0	0	0	283,906	283,906
Community Corrections	0	0	0	378,064	378,064
Court Special Projects	0	0	0	376,953	376,953
Wireless 911 Operations	0	0	0	614,727	614,727
Other Purposes:					
Enforcement Services	0	0	0	283,214	283,214
Dog and Kennel	0	0	0	209,961	209,961
Law Library Resources	0	0	0	146,729	146,729
Delinquent Real Estate Tax Collection	0	0	0	188,267	188,267

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Fund Balances	General	Board of Developmental Disabilities	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
<u>Restricted for:</u>					
Other Purposes (continued):					
Commissary	\$0	\$0	\$0	\$82,920	\$82,920
Community Improvement	0	0	0	50,794	50,794
Court Services	0	0	0	62,391	62,391
Senior Citizens Programs	0	0	0	50,609	50,609
Court Appointed Special Advocate	0	0	0	44,197	44,197
Sheriff's Continued Professional Training	0	0	0	45,372	45,372
Victim Assistance	0	0	0	45,785	45,785
Other Purposes	0	0	0	220,180	220,180
<i>Total Restricted</i>	<u>0</u>	<u>13,071,615</u>	<u>5,780,725</u>	<u>9,863,462</u>	<u>28,715,802</u>
<u>Committed to:</u>					
Jury Administration	0	0	0	3,224	3,224
Internal Service	28,344	0	0	0	28,344
Economic Development and Growth	1,257,134	0	0	0	1,257,134
<i>Total Committed</i>	<u>1,285,478</u>	<u>0</u>	<u>0</u>	<u>3,224</u>	<u>1,288,702</u>
<u>Assigned to:</u>					
Purchases on Order:					
County Administration	450,179	0	0	0	450,179
Health and Wellness	384,278	0	0	0	384,278
Public Safety	372,052	0	0	0	372,052
Court Services	116,525	0	0	0	116,525
Conservation and Recreation	5,000	0	0	0	5,000
Court Services	122,131	0	0	0	122,131
Debt Service	0	0	0	1	1
Capital Improvements	0	0	0	5,704,952	5,704,952
<i>Total Assigned</i>	<u>1,450,165</u>	<u>0</u>	<u>0</u>	<u>5,704,953</u>	<u>7,155,118</u>
Unassigned (Deficit)	19,039,522	0	0	(1,293,652)	17,745,870
Total Fund Balances	<u><u>\$24,692,632</u></u>	<u><u>\$13,156,594</u></u>	<u><u>\$7,406,478</u></u>	<u><u>\$14,400,253</u></u>	<u><u>\$59,655,957</u></u>

Stabilization Arrangement In addition to the previous fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization 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, 2023, is \$1,548,447.

Note 6 – 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, 2023

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

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

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	Motor Vehicle License and Gas Tax	Local Fiscal Recovery
GAAP Basis	\$3,311,237	(\$733,581)	\$921,877	\$0
Revenue Accruals	102,995	(108,533)	21,108	(5,075,841)
Beginning Unreported Cash	767,490	217,598	37,530	0
Ending Unreported Cash	(947,753)	(259,930)	(53,253)	0
Fair Value Adjustments for Investments:				
Beginning Adjustment	(458,294)	0	0	0
Ending Adjustment	167,156	0	0	0
Advances In	323,586	0	0	0
Advances Out	(782,770)	0	0	0
Expenditure Accruals	613,699	912,611	(401,376)	(1,207,961)
Perspective Differences:				
County 911 Fund	(131,722)	0	0	0
Jail Operations Fund	(576,084)	0	0	0
Certificate of Title Fund	42,331	0	0	0
Growth Fund	153,010	0	0	0
Recorder's Special Fund	(25,700)	0	0	0
Southern District Probation Fund	13,794	0	0	0
Public Defender Commission Fund	192,951	0	0	0
Encumbrances	(1,185,464)	(1,589)	(1,185,903)	(10,282,791)
Budget Basis	<u>\$1,580,462</u>	<u>\$26,576</u>	<u>(\$660,017)</u>	<u>(\$16,566,593)</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 7 – 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, 2023

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, 2023, the County had \$48,403 in undeposited cash on hand, which is included as part of "Equity in Pooled Cash and Cash Equivalents."

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, the carrying amount of the County's deposits was \$9,528,167, and the bank balance was \$9,025,545. At December 31, 2023, \$273,886 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 60 percent, resulting in the uninsured and uncollateralized balance.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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, 2023, 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	\$51,131,516	\$0	\$0	\$51,131,516
Fair Value - Level 2 Inputs				
Negotiable Certificates of Deposit	1,696,185	5,135,128	4,420,011	11,251,324
Federal Home Loan Bank	2,985,940	2,409,400	999,960	6,395,300
U.S. Treasury Notes	0	0	4,072,650	4,072,650
Federal Home Loan Mortgage Corporation	1,986,220	0	996,100	2,982,320
Federal Farm Credit Bank	0	998,540	0	998,540
Total Fair Value - Level 2 Inputs	6,668,345	8,543,068	10,488,721	25,700,134
Total	\$57,799,861	\$8,543,068	\$10,488,721	\$76,831,650

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, 2023. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (level 2 inputs).

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

Credit Risk The Federal home loan bank securities, Federal home loan mortgage corporation securities, and Federal farm credit bank securities carry a rating of AA+ by Standard and Poor's and Aaa by Moody's. The rated U.S. treasury note carries a rating of Aaa by Moody's; the rating is not available for the remaining note. The negotiable certificates of deposit are not rated. Ohio law requires that STAR Ohio maintain the

Tuscarawas County, Ohio
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For the Year Ended December 31, 2023

highest rating provided by at least one nationally recognized statistical rating organization. STAR Ohio carries a rating of AAAM by Standard and Poor's. The County has no policy further restricting credit risk beyond the statutory guidelines which limit investment choices.

Concentration of Credit Risk Concentration of credit risk is defined by the Governmental Accounting Standards Board as having 5 percent or more invested in the securities of a single issuer. The County places no limit on the amount it may invest in any one issuer. At December 31, 2023, the County had 5 percent or more invested in the following securities:

Investment Type	Percentage
Negotiable Certificates of Deposit	14.64 %
Federal Home Loan Bank Securities	8.32
U.S. Treasury Notes	5.30

Note 8 – Receivables

Receivables at December 31, 2023, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, Opioid settlement monies, rental payments, and other), loans, leases, and intergovernmental receivables arising from grants, entitlements, and shared revenues. All receivables, except property taxes, leases, and Opioid settlement monies, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

Governmental Funds:

Gasoline and Excise Taxes	\$1,857,997
Motor Vehicle Distribution	1,640,465
Ohio Department of Transportation Grants	799,482
Developmental Disabilities Grants and Subsidies	684,706
Casino Monies	659,745
Homestead and Rollback	621,096
Children's Services Grants and Subsidies	587,008
Local Government	528,506
Child Support Enforcement Agency Grants and Subsidies	517,290
Assigned Counsel	318,711
Brownfield Demolition and Site Revitalization Grants	87,969
Law Enforcement Grants and Subsidies	81,251
Elections Expense	73,140
Developmental Disabilities Charges	65,612
Policing Charges	23,464
Disaster Services Reimbursement	18,000
Public Assistance Grants and Subsidies	17,885
Victim Assistance Grants and Subsidies	8,034
Municipal Court Fines and Fees	1,820
Miscellaneous	1,784
Bureau of Workers Compensation Refund	1,313
<i>Total Governmental Funds</i>	\$8,595,278

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The monies loaned to the Newcomerstown Community Improvement Corporation (\$1,295,867 from the capital projects fund and \$121,744 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 within one year, are classified as loans receivable on the County financial statements and are also considered collectible in full.

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

Leases Receivable

The County is reporting leases receivable of \$92,080 in the general fund and \$3,292 in the capital projects fund at December 31, 2023. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2023, the County recognized lease revenue of \$6,259 and interest revenue of \$2,323 in the general fund and recognized lease revenue of \$5,511 and interest revenue of \$189 in the capital projects fund related to lease payments received. These lease revenue amounts exclude short-term leases. A description of the County's leasing arrangements is as follows:

Ground Lease – The County has entered into a lease agreement for land with the Stark-Tuscarawas-Wayne Joint Solid Waste Management District. The lease commenced in 1996 for a term of 99 years ending in 2094. Payments are received on an annual basis.

Cell Tower Leases – The County has entered into various lease agreements for cell towers with multiple entities at varying years and terms as follows:

Entity	Lease Commencement Date	Years	Lease Ending Date	Payment Method
Dover City School District	2021	10	2031	Annual
Claymont City School District	2021	10	2031	Annual
Tuscarawas Valley Local School District	2021	10	2031	Annual
Staley Technologies	2019	5	2024	Monthly

A summary of future lease amounts receivable is as follows:

Year	General		Capital Projects	
	Principal	Interest	Principal	Interest
2024	\$3,876	\$1,558	\$3,292	\$33
2025	7,074	2,047	0	0
2026	7,508	1,856	0	0
2027	7,962	1,653	0	0
2028	8,435	1,439	0	0
2029-2033	22,926	4,600	0	0

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Future Lease Amounts Receivable (Continued)

Year	General		Capital Projects	
	Principal	Interest	Principal	Interest
2034-2038	\$1,476	\$3,524	\$0	\$0
2039-2043	1,637	3,363	0	0
2044-2048	1,816	3,184	0	0
2049-2053	2,014	2,986	0	0
2054-2058	2,232	2,768	0	0
2059-2063	2,476	2,524	0	0
2064-2068	2,746	2,254	0	0
2069-2073	3,044	1,956	0	0
2074-2078	3,377	1,623	0	0
2079-2083	3,744	1,256	0	0
2084-2088	4,153	847	0	0
2089-2093	4,605	395	0	0
2094	979	21	0	0
Totals	<u>\$92,080</u>	<u>\$39,854</u>	<u>\$3,292</u>	<u>\$33</u>

Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported \$747,327 as an accounts receivable related to opioid settlement monies in the OneOhio Special Revenue Fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$84,938 expected to be collected in 2024.

Note 9 – Property Taxes

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2023 for real and public utility property taxes represents collections of 2022 taxes.

2023 real property taxes were levied after October 1, 2023, on the assessed value as of January 1, 2023, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2023 real property taxes are collected in and intended to finance 2024.

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. 2023 public utility property taxes which became a lien December 31, 2022, are levied after October 1, 2023, and are collected in 2024 with real property taxes.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

The full tax rate for all County operations for the year ended December 31, 2023, was \$8.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2023 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,944,906,340
Commercial/Industrial/Public Utility	405,273,470
Tangible Personal Property:	
Public Utility	<u>407,836,720</u>
Total Assessed Value	<u><u>\$2,758,016,530</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various custodial funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2023, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2023 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 2023, the County’s property taxes were reduced by \$72,458 under various tax abatement agreements entered into by the following subdivisions:

<u>Overlapping Government</u>	<u>Amount of 2023 Taxes Abated</u>
<i>Enterprise Zone Tax Exemptions:</i>	
Goshen Township	\$37,417
City of Dover	15,737
Village of Sugarcreek	7,343
Lawrence Township	5,680
Warwick Township	3,419
Village of Strasburg	1,796
Village of Newcomerstown	750
Franklin Township	316

Note 10 – Permissive Sales and Use Tax

In 1985, the County Commissioners by resolution imposed a one percent tax on all retail sales made in the County. The tax collection began March 1, 1988, and ran through December 31, 2000. In February 1997, the County Commissioners adopted a resolution imposing this tax through December 31, 2007. In May of 2017, a renewal for another ten-year period was put on the Primary Ballot and passed; this new period started as of January 1, 2018. In May of 2018, County voters approved an additional sales and use tax of 0.5 percent for the purpose of providing revenue to the County for its 911 Emergency System for a period of two years, effective October 1, 2018. As of end of day on September 30, 2020, the additional sales ceased. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the

Tuscarawas County, Ohio
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For the Year Ended December 31, 2023

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 2023. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unavailable revenue.

Note 11 – Internal Activity

Interfund Transfers

Interfund transfers for the year ended December 31, 2023, consisted of the following:

Transfer to	Transfer from			Total
	General	Board of Developmental Disabilities	Other Governmental Funds	
Other Governmental Funds	\$6,147,937	\$1,278,824	\$10,863	\$7,437,624

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 \$222,239 to the public assistance fund to be used for a mandated share of funding, \$3,195,569 to the children's services fund for foster care services, \$402,129 to various other special revenue funds to support programs accounted for in those funds, and \$2,328,000 to various capital projects funds to support capital projects. The board of developmental disabilities fund transferred \$1,278,824 to the board of developmental disabilities capital improvements fund to support capital projects. Transfers between other governmental funds were to move monies to the funds required to expend them.

Interfund Balances

Interfund balances for the year ended December 31, 2023, consisted of the following:

Interfund Payable	Interfund Receivable						Total
	General	Board of Developmental Disabilities	Motor Vehicle License and Gas Tax	Other Governmental Funds	Water District	Internal Service Funds	
Governmental Funds:							
General	\$0	\$0	\$130	\$2,801,100	\$0	\$10,916	\$2,812,146
Board of Developmental Disabilities	7,392	0	0	0	0	2,610	10,002
Motor Vehicle License and Gas Tax	0	0	0	0	0	1,404	1,404
Local Fiscal Recovery	3,675	0	0	0	257,572	0	261,247
Other Governmental Funds	1,705,986	14,871	109	1,105,470	0	4,354	2,830,790
Proprietary Funds:							
Sewer District	302,821	0	0	107,664	0	304	410,789
Water District	89,109	0	0	187,961	0	528	277,598
Internal Service Funds	0	0	0	228	0	0	228
Total	\$2,108,983	\$14,871	\$239	\$4,202,423	\$257,572	\$20,116	\$6,604,204

Tuscarawas County, Ohio
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Interfund balances at December 31, 2023, represent charges for services, reimbursable expenditures, interfund advances, or manuscript bonds. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made.

All interfund balances are expected to be paid within one year except as follows:

Long-Term Interfund Balance Description	Fund with Interfund Receivable	Fund with Interfund Payable	Total Balance	Long-Term Balance
August 2023 Advance	General	Public Assistance	\$500,000	\$500,000
November 2023 Advance	General	Public Assistance	233,000	233,000
Reimbursable indirect costs	Public Assistance	Children's Services	1,098,701	1,098,701
Settlement fronted by general fund	General	Sewer District	180,000	165,000
Repayment of 2018 settlement	General	Sewer District	116,530	108,206
Repayment of 2018 settlement	General	Water District	77,686	72,137
Repayment of new building costs	Capital Projects	Sewer District	107,664	86,130
Repayment of new building costs	Capital Projects	Water District	76,908	61,527
Well protection plan**	Capital Projects	Water District	111,053	95,271
Manuscript bonds**	General	County Building Improvement	772,305	750,617

Long-Term Interfund Balance Description	Repayment Plan	Repayment Term	First Year of Repayment
August 2023 Advance	N/A	N/A	N/A
November 2023 Advance	N/A	N/A	N/A
Reimbursable indirect costs	N/A	N/A	N/A
Settlement fronted by general fund	\$15,000 per year	20 years	2016
Repayment of 2018 settlement	\$8,324 per year	15 years	2023
Repayment of 2018 settlement	\$5,549 per year	15 years	2023
Repayment of new building costs	\$21,534 per year*	30 years	1998
Repayment of new building costs	\$15,381 per year*	30 years	1998
Well protection plan**	\$1,402 per month**	10 years	2020
Manuscript bonds**	Semiannual payments**	25 years	2019

*Repayments are \$3,076 per month with the sewer district paying 7 months and the water district paying 5 months.

**Repayments for the well protection plan and the manuscript bonds include interest. See the amortization tables provided in the subsequent paragraphs.

In 2020, the capital projects fund advanced \$160,000 to the water district fund for the well protection plan. The advance will be repaid with 1 percent interest. Repayments began in November 2020. The 2023 principal repayments totaled \$15,625. Principal and interest requirements to repay the balance outstanding at year end are as follows:

Year	Well Protection Advance	
	Principal	Interest
2024	\$15,782	\$1,038
2025	15,940	880
2026	16,101	719
2027	16,262	558
2028	16,425	395
2029-2030	30,543	293
Totals	<u>\$111,053</u>	<u>\$3,883</u>

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The manuscript bonds are courthouse improvement bonds issued at an original rate of 3.61 percent and due on December 31, 2043. The interest rate is adjusted every fifth anniversary of the dated date (December 2017), and a rate of 5.618 percent commenced on December 18, 2022. The bonds were used for the repair and renovation of the County courthouse dome. The manuscript bonds were issued by the County (County building improvement fund) and purchased by the County Treasurer as an investment (general fund). The amount of bonds issued was \$750,000 in 2018 and \$137,229 in 2019. 2023 principal repayments totaled \$20,520, leaving \$772,305 bonds outstanding at year end. Principal and interest requirements to retire the courthouse improvement manuscript bonds outstanding at December 31, 2023, are as follows:

Year	Courthouse Improvement Bonds	
	Principal	Interest
2024	\$21,688	\$43,088
2025	22,924	41,852
2026	24,230	40,546
2027	25,610	39,166
2028	27,069	37,707
2029-2033	160,312	163,568
2034-2038	211,483	112,398
2039-2043	278,989	44,891
Totals	<u>\$772,305</u>	<u>\$523,216</u>

Internal Balances – Change in Proportionate Share

The County uses an internal proportionate share to allocate its net pension/OPEB liabilities (asset) and corresponding deferred outflows/inflows of resources and pension/OPEB 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/OPEB 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.

Balances related to the internal proportionate share for pension and OPEB at December 31, 2023, were as follows:

	Pension		OPEB	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Governmental Activities	<u>\$57,427</u>	<u>\$0</u>	<u>\$9,079</u>	<u>\$0</u>
Enterprise Funds/Business-Type Activities:				
Water	827	0	125	0
Sewer	<u>0</u>	<u>58,254</u>	<u>0</u>	<u>9,204</u>
Total Enterprise Funds/Business-Type Activities	827	58,254	125	9,204
Elimination from Proprietary Fund Statements	<u>(827)</u>	<u>(827)</u>	<u>(125)</u>	<u>(125)</u>
Total Business-Type Activities	<u>0</u>	<u>57,427</u>	<u>0</u>	<u>9,079</u>
Total	<u>\$57,427</u>	<u>\$57,427</u>	<u>\$9,079</u>	<u>\$9,079</u>

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Note 12 – Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2023, was as follows:

	(Restated) Balance 12/31/2022	Additions	Deletions	Balance 12/31/2023
Governmental Activities				
<i>Nondepreciable Capital Assets</i>				
Land	\$1,408,116	\$0	\$0	\$1,408,116
Land Improvements	7,633,200	0	0	7,633,200
Construction in Progress	5,285,514	5,038,745	(5,593,938)	4,730,321
<i>Total Nondepreciable Capital Assets</i>	<u>14,326,830</u>	<u>5,038,745</u>	<u>(5,593,938)</u>	<u>13,771,637</u>
<i>Depreciable Capital Assets</i>				
<i>Tangible Assets</i>				
Buildings and Improvements	42,590,749	1,790,939	0	44,381,688
Machinery and Equipment	16,495,661	789,257	(15,000)	17,269,918
Vehicles	6,236,969	705,981	(133,702)	6,809,248
Infrastructure	131,463,011	7,673,714	(1,075,343)	138,061,382
<i>Total Tangible Assets</i>	<u>196,786,390</u>	<u>10,959,891</u>	<u>(1,224,045)</u>	<u>206,522,236</u>
<i>Intangible Assets</i>				
Intangible Assets - Software	1,180,880	0	0	1,180,880
<i>Intangible Right to Use</i>				
<i>Lease Assets</i>				
Intangible Right to Use - Land Improvements	170,000	0	0	170,000
Intangible Right to Use - Buildings	119,412	0	(119,412)	0
Intangible Right to Use - Equipment	259,545	1,039,684	0	1,299,229
<i>Total Lease Assets</i>	<u>548,957</u>	<u>1,039,684</u>	<u>(119,412)</u>	<u>1,469,229</u>
<i>Subscription Assets</i>				
Intangible Right to Use - Software	58,011	56,250	0	114,261
<i>Total Intangible Assets</i>	<u>1,787,848</u>	<u>1,095,934</u>	<u>(119,412)</u>	<u>2,764,370</u>
<i>Total Depreciable Capital Assets</i>	<u>198,574,238</u>	<u>12,055,825</u>	<u>(1,343,457)</u>	<u>209,286,606</u>
<i>Less Accumulated Depreciation/Amortization</i>				
<i>Depreciation</i>				
Buildings and Improvements	(22,547,479)	(977,572)	0	(23,525,051)
Machinery and Equipment	(9,348,020)	(1,283,708)	10,625	(10,621,103)
Vehicles	(4,437,282)	(493,846)	133,702	(4,797,426)
Infrastructure	(96,403,265)	(2,933,889)	0	(99,337,154)
<i>Total Depreciation</i>	<u>(132,736,046)</u>	<u>(5,689,015)</u>	<u>144,327</u>	<u>(138,280,734)</u>
<i>Amortization</i>				
<i>Intangible Assets</i>				
Intangible Assets - Software	(841,563)	(190,305)	0	(1,031,868)
<i>Intangible Right to Use</i>				
<i>Lease Assets</i>				
Intangible Right to Use - Land Improvements	(2,613)	(6,277)	0	(8,890)
Intangible Right to Use - Buildings	(8,188)	(8,188)	16,376	0
Intangible Right to Use - Equipment	(18,550)	(151,729)	0	(170,279)
<i>Total Lease Assets</i>	<u>(29,351)</u>	<u>(166,194)</u>	<u>16,376</u>	<u>(179,169)</u>
<i>Subscription Assets</i>				
Intangible Right to Use - Software	0	(32,769)	0	(32,769)
<i>Total Amortization</i>	<u>(870,914)</u>	<u>(389,268)</u>	<u>16,376</u>	<u>(1,243,806)</u>
<i>Total Accumulated Depreciation/Amortization</i>	<u>(133,606,960)</u>	<u>(6,078,283) *</u>	<u>160,703</u>	<u>(139,524,540)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>64,967,278</u>	<u>5,977,542</u>	<u>(1,182,754)</u>	<u>69,762,066</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$79,294,108</u>	<u>\$11,016,287</u>	<u>(\$6,776,692)</u>	<u>\$83,533,703</u>

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*Depreciation/amortization expense was charged to governmental activities as follows:

	Depreciation	Amortization			Total
		Intangible Assets	Lease Assets	Subscription Assets	
Governmental Activities:					
General Government:					
Legislative and Executive	\$492,069	\$19,035	\$38,334	\$22,456	\$571,894
Judicial	78,645	16,827	12,952	10,313	118,737
Public Safety	1,467,254	95,279	111,618	0	1,674,151
Public Works	3,341,042	59,164	0	0	3,400,206
Health	190,661	0	0	0	190,661
Human Services	104,834	0	3,290	0	108,124
Conservation and Recreation	14,510	0	0	0	14,510
Total	\$5,689,015	\$190,305	\$166,194	\$32,769	\$6,078,283

Capital asset activity for business-type activities for the year ended December 31, 2023, was as follows:

	(Restated) Balance 12/31/2022	Additions	Deletions	Balance 12/31/2023
Business-Type Activities				
Nondepreciable Capital Assets				
Land	\$524,872	\$0	\$0	\$524,872
Construction in Progress	1,209,952	2,772,696	0	3,982,648
Total Nondepreciable Capital Assets	1,734,824	2,772,696	0	4,507,520
Depreciable Capital Assets				
Tangible Assets				
Buildings and Improvements	6,329,072	0	0	6,329,072
Machinery and Equipment	4,205,916	0	0	4,205,916
Vehicles	970,811	0	0	970,811
Sewer/Water Lines	41,507,491	113,534	0	41,621,025
Total Tangible Assets	53,013,290	113,534	0	53,126,824
Intangible Assets				
Intangible Assets - Software	20,340	0	0	20,340
Total Depreciable Capital Assets	53,033,630	113,534	0	53,147,164
Less Accumulated Depreciation/Amortization				
Depreciation				
Buildings and Improvements	(3,864,187)	(129,814)	0	(3,994,001)
Machinery and Equipment	(2,118,473)	(117,116)	0	(2,235,589)
Vehicles	(797,355)	(47,626)	0	(844,981)
Sewer/Water Lines	(13,628,152)	(639,807)	0	(14,267,959)
Total Depreciation	(20,408,167)	(934,363)	0	(21,342,530)
Amortization				
Intangible Assets				
Intangible Assets - Software	(20,340)	0	0	(20,340)
Total Accum. Depreciation/Amortization	(20,428,507)	(934,363)	0	(21,362,870)
Total Depreciable Capital Assets, Net	32,605,123	(820,829)	0	31,784,294
Business-Type Activities Capital Assets, Net	\$34,339,947	\$1,951,867	\$0	\$36,291,814

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During 2023, the sewer district fund received sewer lines with a value of \$113,534 paid by a developer. The County has recorded this as a capital contribution in the sewer district fund.

Note 13 – Risk Management

Property and Liability

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

The County also carries a \$400,000 employee dishonesty policy, a \$200,000 forgery policy, money and securities coverage of \$200,000, computer fraud coverage of \$200,000, funds transfer fraud coverage of \$200,000, and a \$75,000 social engineering fraud aggregate through Allmerica Financial Benefit Insurance Company, subject to a \$5,000 deductible, and a comprehensive Boiler and Machinery policy with Travelers Property Casualty Company of America on all County buildings with the property damage limits of \$100,000,000 subject to a \$10,000 deductible.

The County also carries a \$1,000,000 cyber liability coverage and a \$250,000 social engineering coverage from Travelers Bond and Specialty Insurance Company, subject to a \$25,000 deductible.

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

Employee Health Insurance

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-eight 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.

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Depending on the level of coverage selected by the employee, the County pays premiums between \$1,105.16 and \$2,332.04 for the family plan and between \$597.15 and \$750.37 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 \$47.94 and \$318.01 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$25.13 and \$102.32 per month toward their healthcare insurance.

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

For 2023, the Board of Developmental Disabilities provided health insurance to its employees through AultCare Insurance Company. Dental insurance was provided to Board of Developmental Disabilities employees through CBA Benefit Services. Vision insurance was provided through CBA Benefit Services' VSP program. The Board of Developmental Disabilities also provided, at no cost to the employees, term life insurance and accidental death and dismemberment insurance through UNUM National Life Insurance Company in the amount of \$20,000 for all full-time employees, at a cost to the County of \$4.20 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>
Rates for January through August 2023:			
Single (Employee Only)	\$740.55	\$34.28	\$9.33
Family	1,922.10	85.85	21.12
Rates for September through December 2023:			
Single (Employee Only)	981.25	35.99	9.33
Family	2,639.60	90.14	21.12

Workers' Compensation

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 reimburses the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. Although the County is no longer under the system, the plan involves a ten-year window where the County is responsible for the payment of actual claim costs for employees injured within the years that the County participated in the retrospective rating plan. The final billing of actual claims costs indicated that no amounts were due. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

At December 31, 2023, no claims liability remained, as the final billing for the retrospective rating years has occurred, showing no amounts due. The portion of claims and contractual services expense that is associated with the County's custodial funds is presented as an external portion expense on the statement of activities. Changes in the fund's intergovernmental and claims liability amounts for 2022 and 2023 were as follows:

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	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2022	\$51,874	\$0	(\$21,228)	(\$3,509)	\$27,137
2023	27,137	0	(27,137)	0	0

For 2023, the County participated in the County Commissioners' Association of Ohio Workers' Compensation Group Rating Plan (the Plan), an insurance purchasing pool (See Note 21). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience, and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than the individual rate.

In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation, and collects contributions from and pays rebates to the various participants. The participants determined to be eligible for the Plan filing receive the share of the Plan savings which is equal to the total savings of all Plan members multiplied by the percentage found by dividing the participant's individual payroll by the total payroll of all participating Plan members. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. Sedgwick provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided 10 days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the County is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any county leaving the Plan allows representatives of the Plan to access loss experience for three years following the last year of participation.

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.

Tuscarawas County, Ohio
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Note 15 – Long-Term Obligations

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

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Governmental Activities:			
<i>General Obligation Bonds from Direct Placement:</i>			
2010 - County Building Improvement Bonds	5.28 %	\$1,450,000	2025
<i>Financed Purchases from Direct Borrowings:</i>			
2022 - Commissioners Copier - US Bank Equipment Finance	10.36	6,230	2027
2022 - Parks Copier - US Bank Equipment Finance	10.36	6,230	2027
Business-Type Activities:			
<i>USDA Revenue Bonds from Direct Placement:</i>			
Water - 2023 Water System Improvements	2.75	Not Finalized	2063
<i>USDA General Obligations Bonds from Direct Placement:</i>			
Water - 2011 Water Meter Project	3.38	503,000	2025
<i>OPWC Loans from Direct Borrowings:</i>			
Sewer - 2002 Wilkshire Hills Sewer System	0.00	149,286	2023
Sewer - 2005 Sandyville Pump Station	0.00	55,000	2025
Sewer - 2005 Mineral City Broadway Street	0.00	157,119	2026
Sewer - 2006 Power Generator Phase II	0.00	166,616	2028
Sewer - 2007 Midvale Barnhill	0.00	172,655	2028
Sewer - 2009 Stone Creek Wastewater System	0.00	500,000	2032
Sewer - 2011 Wastewater Treatment Plant	0.00	350,400	2032
Sewer - 2013 Sandyville Pump Station #2	0.00	415,728	2034
Sewer - 2013 Dover Township Sewer Extension Phase I	0.00	154,900	2034
Sewer - 2019 Wilkshire Hills WWTP Headworks	0.00	253,742	2040
Sewer - 2023 Sanitary Sewer Projects	0.00	53,049	2043
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	84,000	2035
Water - 2016 Kerns Drive Waterline Replacement	0.00	149,081	2036
Water - 2019 Zoarville Water Transmission Line	0.00	189,535	2040
<i>OWDA Loans from Direct Borrowings:</i>			
Sewer - 2009 Mineral City Sewer Improvements	3.25	2,494,966	2028
Sewer - 2014 Wilkshire Aerator Replacement	2.94	75,248	2033
Sewer - 2015 Sandyville-East Sparta Upgrade	2.28	1,065,685	2038
Sewer - 2021 Refinance of USDA-RD Loan Stone Creek Sewer	1.39	1,139,146	2041
Water - 1999 Mineral City	2.00	894,485	2023
Water - 2013 Dundee WTP	3.34	87,511	2033
Water - 2013 Sandyville Water Transmission	3.42	290,000	2033
Water - 2019 Wilkshire Hills Water System Improvement Design	1.91 - 2.47	320,103	2025
Water - 2019 Wilkshire Hills Well #2 Replacement	1.78 - 1.87	180,457	2040
Water - 2021 Refinance of USDA-RD Loan Sandyville Water System	1.77	4,589,553	2051
Water - 2023 Dundee Water System Expansion	3.86	Not Finalized	Not Finalized
<i>Financed Purchases from Direct Borrowings:</i>			
Sewer - Sewer Lines - Twin City Water and Sewer District	0.79	287,000	2028
Sewer - Sewer Lines - Twin City Water and Sewer District	0.79	68,000	2028
Water - 2020 Mini Excavator - KS State Bank	2.69	56,502	2024

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

	(Restated) Balance 12/31/22	Increase	Decrease	Balance 12/31/23	Amounts Due In One Year
Governmental Activities:					
County Building Improvement General Obligation Bonds from Direct Placement	\$386,934	\$0	(\$122,318)	\$264,616	\$128,861
Financed Purchases from Direct Borrowings	11,854	0	(1,950)	9,904	2,162
<i>Net Pension Liability:</i>					
OPERS	13,994,435	33,589,306	0	47,583,741	0
STRS	760,104	47,579	0	807,683	0
Total Net Pension Liability	14,754,539	33,636,885	0	48,391,424	0
Net OPEB Liability - OPERS	0	985,581	0	985,581	0
Leases Payable	360,727	1,039,684	(307,613)	1,092,798	188,139
Subscriptions Payable	58,011	56,250	(39,322)	74,939	39,501
Compensated Absences	2,436,790	1,437,166	(1,349,986)	2,523,970	1,397,906
Asset Retirement Obligations	25,000	0	0	25,000	0
<i>Total Governmental Activities</i>	<u>\$18,033,855</u>	<u>\$37,155,566</u>	<u>(\$1,821,189)</u>	<u>\$53,368,232</u>	<u>\$1,756,569</u>
Business-Type Activities:					
<i>USDA Revenue Bonds from Direct Placement:</i>					
Water - Water System Improvements	\$0	\$282,558	\$0	\$282,558	\$0
<i>USDA General Obligation Bonds from Direct Placement:</i>					
Water - Water Meter Project	121,600	0	(39,200)	82,400	40,500
OPWC Loans from Direct Borrowings:					
Sewer - 2002 Wilkshire Hills Sewer System	3,732	0	(3,732)	0	0
Sewer - 2005 Sandyville Pump Station	8,250	0	(2,750)	5,500	2,750
Sewer - 2005 Mineral City Broadway Street	27,496	0	(7,856)	19,640	7,856
Sewer - 2006 Power Generator Phase II	45,817	0	(8,331)	37,486	8,331
Sewer - 2007 Midvale Barnhill	47,478	0	(8,633)	38,845	8,633
Sewer - 2009 Stone Creek Wastewater System	237,500	0	(25,000)	212,500	25,000
Sewer - 2011 Wastewater Treatment Plant	175,250	0	(17,525)	157,725	17,525
Sewer - 2013 Sandyville Pump Station #2	239,048	0	(20,786)	218,262	20,786
Sewer - 2013 Dover Township Sewer Extension Phase I	89,068	0	(7,745)	81,323	7,745
Sewer - 2019 Wilkshire Hills WWTP Headworks	228,368	0	(12,687)	215,681	12,687
Sewer - 2023 Sanitary Sewer Projects	0	53,049	(1,326)	51,723	2,653
Total Sewer	<u>1,102,007</u>	<u>53,049</u>	<u>(116,371)</u>	<u>1,038,685</u>	<u>113,966</u>
Water - 2006 Emergency Power Generator Phase I	26,102	0	(6,526)	19,576	6,526
Water - 2007 Wainwright Water System Improvements	45,317	0	(7,552)	37,765	7,552
Water - 2013 Dundee Water System Improvements	230,000	0	(20,000)	210,000	20,000
Water - 2014 Wilkshire Water Storage Repairs	54,200	0	(4,200)	50,000	4,200
Water - 2016 Kerns Drive Waterline Replacement	104,357	0	(7,454)	96,903	7,454
Water - 2019 Zoarville Water Transmission Line	170,581	0	(9,476)	161,105	9,477
Total Water	<u>630,557</u>	<u>0</u>	<u>(55,208)</u>	<u>575,349</u>	<u>55,209</u>
Total OPWC Loans	<u>\$1,732,564</u>	<u>\$53,049</u>	<u>(\$171,579)</u>	<u>\$1,614,034</u>	<u>\$169,175</u>

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

	Balance 12/31/22	Increase	Decrease	Balance 12/31/23	Amounts Due In One Year
Business-Type Activities (continued):					
OWDA Loans from Direct Borrowings:					
Sewer - 2009 Mineral City Sewer Improvements	\$853,054	\$0	(\$144,067)	\$708,987	\$148,787
Sewer - 2014 Wilkshire Aerator Replacement	44,918	0	(3,709)	41,209	3,820
Sewer - 2015 Sandyville-East Sparta Upgrade	889,355	0	(46,638)	842,717	47,708
Sewer - 2021 Refinance of USDA-RD Loan					
Stone Creek Sewer	1,064,794	0	(50,848)	1,013,946	51,557
Total Sewer	2,852,121	0	(245,262)	2,606,859	251,872
Water - 1999 Mineral City	22,471	0	(22,471)	0	0
Water - 2013 Dundee WTP	53,067	0	(4,296)	48,771	4,442
Water - 2013 Sandyville Water Transmission	152,250	0	(14,500)	137,750	14,500
Water - 2019 Wilkshire Hills Water System					
Improvement Design	186,227	96,760	(282,987)	0	0
Water - 2019 Wilkshire Hills Well #2 Replacement	161,267	0	(7,919)	153,348	8,062
Water - 2021 Refinance of USDA-RD Loan					
Sandyville Water System	4,412,248	0	(122,968)	4,289,280	125,155
Water - 2023 Dundee Water System Expansion	0	404	0	404	0
Total Water	4,987,530	97,164	(455,141)	4,629,553	152,159
Total OWDA Loans	7,839,651	97,164	(700,403)	7,236,412	404,031
Financed Purchases from Direct Borrowings:					
Sewer	134,565	0	(21,988)	112,577	22,162
Water	23,307	0	(11,499)	11,808	11,808
Total Financed Purchases	157,872	0	(33,487)	124,385	33,970
Net Pension Liability - OPERS:					
Sewer	297,754	714,666	0	1,012,420	0
Water	148,877	610,438	0	759,315	0
Total Net Pension Liability - OPERS	446,631	1,325,104	0	1,771,735	0
Net OPEB Liability - OPERS:					
Sewer	0	20,970	0	20,970	0
Water	0	15,727	0	15,727	0
Total Net OPEB Liability - OPERS	0	36,697	0	36,697	0
Compensated Absences	127,803	48,087	(44,300)	131,590	55,143
Total Business-Type Activities	\$10,426,121	\$1,842,659	(\$988,969)	\$11,279,811	\$702,819

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

There is no repayment schedule for the net pension liability and the net OPEB liability. However, employer pension contributions are made from the following funds: general, board of developmental disabilities, motor vehicle license and gas tax, public assistance, child support enforcement agency, real estate assessment, dog and kennel, delinquent real estate collection, the court appointed special advocate fund, community economic development, felony delinquent care, victim assistance, law library resource, targeted community alternative to prison, specialized docket payroll, juvenile court special projects, department of rehabilitation and correction probation grant, commissioners parks and recreation, workers' compensation, sewer district, and water district funds. For additional information related to the net pension liability and the net OPEB liability, see Notes 22 and 23.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Compensated absences will be paid from the general fund, the board of developmental disabilities fund, the motor vehicle license and gas tax fund, the public assistance fund, the child support enforcement agency fund, the real estate assessment fund, the dog and kennel fund, the delinquent real estate collection fund, the court appointed special advocate fund, the community economic development fund, the community corrections grant fund, the felony delinquent care fund, the victim assistance fund, the law library resource fund, the juvenile court special projects fund, the commissioners parks and recreation fund, the sewer district fund, and the water district fund. The financed purchases reported in the governmental activities will be paid from the general fund and the commissioners parks and recreation fund. The leases payable reported in the governmental activities will be paid from the general fund, the felony delinquent care fund, and the child support enforcement agency fund. The subscriptions payable reported in the governmental activities will be paid from the general fund and the common pleas special projects fund. The asset retirement obligations would be paid from the general fund. The USDA bonds, the OPWC loans, the OWDA loans, and the financed purchases 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 2023, the County entered into contractual agreements with the United States Department of Agriculture (USDA) for a loan for water system improvements in the water district, issued in the form of revenue bonds. The full amount of the forty-year revenue bonds is \$2,232,000, with an interest rate of 2.75 percent. At December 31, 2023, only \$282,558 of the bonds has been drawn down and is outstanding. The bond will mature in 2063.

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

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

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

The County has pledged future sewer revenues, net of operating expenses, to repay OPWC and OWDA loans and financed purchases 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 2043. Annual principal and interest payments on these loans are expected to require about 62.1 percent of net revenues and about 18.8 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$4,110,090. Principal and interest for the current year were \$445,092 and total revenues were \$2,368,968.

The County has pledged future water revenues, net of operating expenses, to repay revenue bonds, OPWC and OWDA loans, and financed purchases 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 2063. Annual principal and interest payments on these loans are expected to require about 169.4 percent of net revenues and about 39.3 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$6,681,068. Principal and interest for the current year were \$613,514 and total revenues were \$1,560,304.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

The County's outstanding OPWC loans from direct borrowings of \$1,614,034 related to business-type activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County's outstanding OWDA loans from direct borrowings of \$7,236,412 related to business-type activities contain provisions that in the event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

Lines of credit have been established with the OWDA in the amount of \$417,459 for sewer and water projects. Since the repayment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements. Until final repayment schedules are available, the County will pay based on estimates. The balances of the revenue bonds and loans are as follows:

	Balance 12/31/2023	Lines of Credit
OWDA Loans Not Finalized:		
Sewer - Combination Jet Vacuum Machine	\$0	\$350,753
Water - 2023 Dundee Water System Expansion	404	66,706
Total OWDA Loans Not Finalized	\$404	\$417,459

During 2023, the County entered into an early termination lease agreement resulting in a reduction of lease principal of \$108,196. The County has outstanding agreements to lease copiers, postage machines, elections equipment, beds for juvenile detention, and a cell tower, and also has various outstanding contracts for the use of a SBITA vendor's IT software, including elections software and courts system hosting. The future lease/subscription payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease/subscription. A summary of the principal and interest amounts for the remaining leases/subscriptions is as follows:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Year	Leases Payable		Subscriptions Payable	
	Principal	Interest	Principal	Interest
2024	\$188,139	\$34,714	\$39,501	\$4,242
2025	120,707	26,266	10,631	1,773
2026	116,978	22,111	11,783	1,241
2027	117,188	17,973	13,024	651
2028	107,922	14,238	0	0
2029-2032	441,864	26,257	0	0
Totals	<u>\$1,092,798</u>	<u>\$141,559</u>	<u>\$74,939</u>	<u>\$7,907</u>

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

Governmental Activities - from Direct Placements/Direct Borrowings				
	General Obligation Bonds		Financed Purchases	
	Principal	Interest	Principal	Interest
2024	\$128,861	\$12,293	\$2,162	\$926
2025	135,755	5,398	2,396	690
2026	0	0	2,658	430
2027	0	0	2,688	142
Totals	<u>\$264,616</u>	<u>\$17,691</u>	<u>\$9,904</u>	<u>\$2,188</u>

Business-Type Activities - from Direct Placements/Direct Borrowings							
	General Obligation Bonds		OPWC Loans	OWDA Loans		Financed Purchases	
	Principal	Interest	Principal	Principal	Interest	Principal	Interest
2024	\$40,500	\$2,781	\$169,175	\$404,031	\$138,471	\$33,970	\$1,163
2025	41,900	1,414	169,174	413,349	129,031	22,337	670
2026	0	0	162,496	422,916	119,355	22,514	494
2027	0	0	152,042	432,733	109,442	22,692	316
2028	0	0	143,562	357,496	99,282	22,872	135
2029-2033	0	0	582,611	1,428,851	408,782	0	0
2034-2038	0	0	178,711	1,441,086	276,046	0	0
2039-2043	0	0	56,263	1,020,815	161,651	0	0
2044-2048	0	0	0	922,403	80,212	0	0
2049-2050	0	0	0	392,328	8,719	0	0
Totals	<u>\$82,400</u>	<u>\$4,195</u>	<u>\$1,614,034</u>	<u>\$7,236,008</u>	<u>\$1,530,991</u>	<u>\$124,385</u>	<u>\$2,778</u>

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 \$67,185,797 at December 31, 2023.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 16 – Contingent Liabilities

Federal and State Grants

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

Litigation

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

Note 17 – Significant Commitments

Contractual Commitments

As of December 31, 2023, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund:	
Office Contracts	\$378,986
Program Services	510,645
Building and Equipment Maintenance and Repairs	116,554
Utilities	81,381
Special Revenue Funds:	
Public Assistance:	
Program Services	24,026
Motor Vehicle License and Gas Tax:	
Road and Bridge Construction	1,062,439
Office Contracts	93,824
Building and Equipment Maintenance and Repairs	23,297
Local Fiscal Recovery Fund:	
Engineering Services and Project Construction	9,830,102
Office Contracts	25,663
Child Support Enforcement Agency:	
Office Contracts	76,547
Real Estate Assessment:	
Appraisal Contracts	144,850
Office Contracts	49,450
Dog and Kennel:	
Office Contracts	15,431
Building and Equipment Maintenance and Repairs	1,962
Community Development Block Grant:	
CHIP CDBG Allocation	87,777

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Felony Delinquent Care:	
Program Services	\$11,574
Sheriff Concealed Handgun License:	
Program Services	46,101
Law Library Resource:	
Program Services	4,610
Capital Projects Funds:	
Capital Projects:	
Building Improvements	844,328
Building and Equipment Maintenance and Repairs	9,342
Hazardous Materials Equipment:	
Equipment	16,436
Enterprise Funds:	
Sewer District:	
Utilities	56,033
Engineering Services and Project Construction	692,757
Building and Equipment Maintenance and Repairs	13,618
Water District:	
Utilities	17,535
Engineering Services and Project Construction	3,677,183
Building and Equipment Maintenance and Repairs	11,609

The remaining commitments were encumbered at year end. The amounts of \$522 in accounts payable, \$105,056 in intergovernmental payable, and \$829,373 in contracts payable have been capitalized for governmental activities as well as \$8,432 in accounts payable and \$756,492 in contracts payable for business-type activities.

Encumbrances

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

Governmental Funds:	
General	\$1,185,464
Board of Developmental Disabilities	1,589
Motor Vehicle License and Gas Tax	1,185,903
Local Fiscal Recovery	10,282,791
Other Governmental Funds	4,001,593
Total Governmental	<u>\$16,657,340</u>
Proprietary Funds:	
Sewer District	\$776,394
Water District	3,731,207
Internal Service Funds	1,395
Total Proprietary	<u>\$4,508,996</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Note 18 – 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 60 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 2023, the County contributed \$61,000 which represents 81 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

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

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring, and evaluating a community-based mental health and substance abuse program. The ADAMHS 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 ADAMHS Board including budgeting, appropriating, contracting, and designating management. Continued existence of the ADAMHS Board is dependent on the County's continued participation; however, the County does not have an equity interest in the ADAMHS Board. The ADAMHS Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2023, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

Note 19 – Jointly Governed Organizations

Tuscarawas County Family and Children First Council (Council)

The Council provides services to multi-need youths in Tuscarawas County. There are thirty 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 2023, the County contributed \$12,500 to the Council.

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2023, the District's revenues were received from haulers; no monies were contributed by the County.

Community Improvement Corporation of Tuscarawas County (Corporation)

The Corporation was formed to advance, encourage, and promote the industrial, economic, commercial, and civic development and is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugarcreek, and Gnadenhutten. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and village 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 2023, the County made no contributions to the Corporation.

Tuscarawas County Economic Development Corporation, Incorporated (TCEDC)

The purpose of the Tuscarawas County Economic Development Corporation, Incorporated, is to promote business and industry within Tuscarawas County. TCEDC is a legally separate, not-for-profit corporation, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a board of directors made up of eighteen members. Mandatory appointments include the chief elected official from each of the cities of Dover, New Philadelphia, and Uhrichsville; one County Commissioner and two designees appointed by the County Commissioners; and one member from the Tuscarawas County Township Association. Additional directors are elected on recommendations of the Board's nominating committee. Each member's degree of control is limited to its representation on the Board. In 2023, the County made no contributions to TCEDC.

Area Agency on Aging, Region 9 (Agency)

The Area Agency on Aging, Region 9 is a not-for-profit corporation (organized under Section 501 (C) (3) of the Internal Revenue Code) that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Agency's service area. The Agency is governed by a board of trustees composed of representatives from each participating County. The Board has total control over budgeting, personnel, and all other financial matters. The Agency receives Title III monies to be used for programs within member Counties. The Board exercises total control over the operations of the Agency including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. The Agency has no outstanding debt. In 2023, no monies were received from the County.

Tuscarawas County Tax Incentive Review Council (TCTIRC)

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 55 members, consisting of 3 members appointed by the County Commissioners, 22 members appointed by municipal corporations, 18 members appointed by township trustees, 1 member from the County Auditor's Office, and 11 members appointed by boards of education located within the County. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the Council can make written recommendations to the legislative authority that approved the agreement. There is no cost associated with being a member of this Council. The Board exercises total control over the operations of the TCTIRC including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2023.

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Notes to the Basic Financial Statements
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Stark Regional Community Corrections Center (SRCCC)

SRCCC is a community-based correctional facility which serves the Common Pleas judges of the four-county area of Holmes, Stark, Tuscarawas, and Wayne Counties. All funding comes from the Ohio Department of Rehabilitation and Correction (ODRC). The facility operates with 154 beds and serves both male and female offenders. The maximum sentence is 180 days. The facility is governed by a Facility Governing Board that meets on a quarterly basis to review and approve all facility-related matters, including safety and security, policies and procedures, programming and fiscal. The Facility Governing Board adopts an annual budget, authorizes expenditures, and hires a Director. A Judicial Advisory Board, made up of the Common Pleas judges appoints two-thirds of the members to the Facility Governing Board and advises the Board as needed. The Board exercises total control over the operations of the SRCCC including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2023.

Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten-county regional council of governments composed of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a 21-member executive board composed of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based on the most recent United States census. During 2023, OMEGA received \$8,580 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, Suite B, Cambridge, Ohio 43725.

Mid-Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among nineteen counties in Ohio. MEORC provides services to developmentally disabled residents in the participating counties. MEORC is governed by a Board made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and State grants. MEORC does not have any outstanding debt. The Board exercises total control over the operations of MEORC including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. The County contributed \$272,854 to this organization in 2023. Information can be obtained from 1 Avalon Road, Mount Vernon, Ohio 43050.

Note 20 – Related Organizations

Tuscarawas County University Branch District (District)

The Tuscarawas County University Branch District was created to better serve the people of Tuscarawas County by providing higher education at the university level in the Tuscarawas County area. The County Commissioners are responsible for appointing the trustees of the District, but the County's accountability does not extend beyond making the appointments. The County did not make any contributions to this organization in 2023.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Tuscarawas County Public Library (Library)

The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The County provided \$41,713 to the Library in 2023 as a beneficiary of the State and Local Fiscal Recovery Fund Federal grant.

Economic Development and Finance Alliance (Alliance)

The Economic Development and Finance Alliance is a legally separate entity, statutorily created under Section 4582.02 of the Ohio Revised Code, served by a five-member board of directors. The purpose of the Alliance is to be involved in activities that enhance foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within Tuscarawas County. The County Commissioners appoint the members of the Board, based on recommendations by the Alliance. However, the County cannot influence the Alliance's operation nor does the Alliance represent a potential financial benefit for or burden on the County. The Commissioners are limited in the authority to remove the directors they appoint only for reasons of malfeasance, misfeasance, or nonfeasance. The Alliance determines its own budget. The County did not make any contributions to this organization in 2023.

Tuscarawas County Transportation Improvement District (District)

The Tuscarawas County Transportation Improvement District is a legally separate entity, statutorily created under Section 5540.02 of the Ohio Revised Code, served by a board of trustees consisting of five voting members appointed by the Commissioners and two nonvoting members appointed by the Ohio Legislature. The purpose of the District is to improve the transportation system in the territorial jurisdiction of the County of Tuscarawas in order to contribute to the creation or preservation of jobs, employment opportunities and the improvement of the economic welfare of the people within the jurisdiction of the District. The District does not represent a potential financial benefit for or burden on the County, and the District determines its own budget. The County did not make any contributions to this organization in 2023.

Note 21 – Shared Risk Pools

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

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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 2023, the County made payments in the amount of \$533,589 to PERC. Financial information may be obtained from Gary Cameron, 131 W. Boardman Street, Youngstown, Ohio 44503.

County Commissioners Association of Ohio Workers' Compensation Group Rating Plan

The County participates in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association of Ohio Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as an insurance purchasing pool.

A group executive committee is responsible for approving the selection of a third-party administrator, reviewing and approving proposed third-party fees, fees for risk management services and administrative fees, providing for the billing and collection thereof, determining ongoing eligibility of each participant, and performing such other acts and functions which may be necessary to the administration of the group. The group executive committee consists of eleven members. Two members are the president and treasurer of CCAOSC; the remaining nine members are representatives of the CCAO group rating plan and group retro plan participants. These nine members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member on the group executive committee in any year, and each elected member shall be a county commissioner or designee.

Note 22 – Defined Benefit Pension Plans

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

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

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

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

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

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

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 23 for the required OPEB disclosures.

Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which 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. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

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

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Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

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

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

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

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

	<u>State and Local</u>		<u>Law</u>
	<u>Traditional</u>	<u>Combined</u>	<u>Enforcement</u>
2023 Statutory Maximum Contribution Rates			
Employer	14.0 %	14.0 %	18.1 %
Employee *	10.0 %	10.0 %	**
2023 Actual Contribution Rates			
Employer:			
Pension ***	14.0 %	12.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	2.0	0.0
Total Employer	<u>14.0 %</u>	<u>14.0 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>10.0 %</u>	<u>13.0 %</u>

* 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; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

For 2023, the County's contractually required contribution was \$3,948,550 for the traditional plan, \$47,417 for the combined plan, and \$78,800 for the member-directed plan. Of these amounts, \$451,606 is reported as an intergovernmental payable for the traditional plan, \$5,408 for the combined plan, and \$8,966 is for the member-directed plan.

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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, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS website at www.strsoh.org.

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary 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. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be 5 years of service credit and age 65, or 34 years of service credit at any age.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be 5 years of qualifying service credit and age 60, or 30 years of service credit regardless of age.

The DC Plan allows members to place all their member contributions and 11.09 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 2.91 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2023 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2023, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$66,463 for 2023. Of this amount, \$2,333 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2022, and the net pension liability for STRS was measured as of June 30, 2023. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County's defined benefit pension plans:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.167079900%	0.095478830%	0.003750570%	
Prior Measurement Date	0.165981550%	0.081549840%	0.003419250%	
Change in Proportionate Share	0.001098350%	0.013928990%	0.000331320%	
Proportionate Share of the:				
Net Pension Liability	\$49,355,476	\$0	\$807,683	\$50,163,159
Net Pension (Asset)	0	(225,034)	0	(225,034)
Pension Expense	7,631,174	29,893	114,240	7,775,307

2023 pension expense for the member-directed defined contribution plan was \$78,800. The aggregate pension expense for all pension plans was \$7,854,107 for 2023.

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$1,639,381	\$13,835	\$29,446	\$1,682,662
Changes of assumptions	521,406	14,898	66,517	602,821
Net difference between projected and actual earnings on pension plan investments	14,067,862	82,012	0	14,149,874
Changes in proportion and differences between County contributions and proportionate share of contributions	196,160	13,307	114,003	323,470
County contributions subsequent to the measurement date	3,948,550	47,417	32,827	4,028,794
Total Deferred Outflows of Resources	\$20,373,359	\$171,469	\$242,793	\$20,787,621

Deferred Inflows of Resources				
Differences between expected and actual experience	\$0	\$32,155	\$1,792	\$33,947
Changes of assumptions	0	0	50,068	50,068
Net difference between projected and actual earnings on pension plan investments	0	0	2,421	2,421
Changes in proportion and differences between County contributions and proportionate share of contributions	0	38,101	0	38,101
Total Deferred Inflows of Resources	\$0	\$70,256	\$54,281	\$124,537

\$4,028,794 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 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2024	\$2,068,698	\$513	\$42,694	\$2,111,905
2025	3,323,836	12,273	11,138	3,347,247
2026	4,140,855	18,117	93,206	4,252,178
2027	6,891,420	32,204	8,647	6,932,271
2028	0	(3,487)	0	(3,487)
Thereafter	0	(5,824)	0	(5,824)
Total	\$16,424,809	\$53,796	\$155,685	\$16,634,290

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Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2023, then 2.05 percent, simple	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2022, 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 12.1 percent for 2022.

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

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determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	22.00%	2.62%
Domestic Equities	22.00	4.60
Real Estate	13.00	3.27
Private Equity	15.00	7.53
International Equities	21.00	5.51
Risk Parity	2.00	4.37
Other Investments	5.00	3.27
Total	<u>100.00%</u>	

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan and combined plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.90 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 (5.90 percent) or one percentage point higher (7.90 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$73,932,856	\$49,355,476	\$28,911,506
OPERS Combined Plan	(117,439)	(225,034)	(310,306)

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Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation are presented as follows:

	<u>June 30, 2023</u>
Inflation	2.50 percent
Salary Increases	From 2.5 percent to 8.5 percent based on service
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

Post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

<u>Asset Class</u>	<u>Target Allocation *</u>	<u>Long-Term Expected Rate of Return **</u>
Domestic Equity	26.00%	6.60%
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	<u>1.00</u>	1.00
Total	<u>100.00%</u>	

* Final target weights reflected at October 1, 2022.

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

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Discount Rate The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2023. 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, 2023. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2023.

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 7.00 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 (6.00 percent) or one percentage point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$1,242,038	\$807,683	\$440,338

Note 23 – Defined Benefit OPEB Plans

See Note 22 for a description of the net OPEB liability (asset).

Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. Medicare-enrolled retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice selected with the assistance of an OPERS vendor. Non-Medicare retirees have converted to an arrangement similar to the Medicare-enrolled retirees, and are no longer participating in OPERS provided self-insured group plans.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

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OPERS offers a health reimbursement arrangement (HRA) allowance to traditional pension plan and combined plan benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan or Combined Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Medicare Retirees Medicare-eligible with a minimum of 20 years of qualifying service credit

Non-Medicare Retirees Non-Medicare retirees qualify based on the following age-and-service criteria:

Group A 30 years of qualifying service credit at any age;

Group B 32 years of qualifying service credit at any age or 31 years of qualifying service credit and minimum age 52;

Group C 32 years of qualifying service credit and minimum age 55; or,

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Retirees who don't meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees and are deposited into their HRA account.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2023, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2023, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and beginning July 1, 2022, there was a 2 percent allocation to health care for the Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent; however, effective July 1, 2022, a portion of the health care rate was funded with reserves.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$31,916 for 2023. Of this amount, \$3,634 is reported as an intergovernmental payable.

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. Health care premiums were reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS, which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for

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postemployment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2023, STRS did not allocate any employer contributions to postemployment health care.

OPEB Liabilities (Assets), 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, 2021, rolled forward to the measurement date of December 31, 2022, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.162132750%	0.003750570%	
Prior Measurement Date	0.160531120%	0.003419250%	
Change in Proportionate Share	0.001601630%	0.000331320%	
Proportionate Share of the:			
Net OPEB Liability	\$1,022,278	\$0	\$1,022,278
Net OPEB (Asset)	0	(72,943)	(72,943)
OPEB Expense	(1,654,276)	(5,987)	(1,660,263)

At December 31, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$114	\$114
Changes of assumptions	998,482	10,746	1,009,228
Net difference between projected and actual earnings on OPEB plan investments	2,030,281	130	2,030,411
Changes in proportion and differences between County contributions and proportionate share of contributions	13,189	251	13,440
County contributions subsequent to the measurement date	31,916	0	31,916
Total Deferred Outflows of Resources	\$3,073,868	\$11,241	\$3,085,109

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	OPERS	STRS	Total
Deferred Inflows of Resources			
Differences between expected and actual experience	\$254,996	\$11,126	\$266,122
Changes of assumptions	82,159	48,127	130,286
Changes in proportion and differences between County contributions and proportionate share of contributions	0	3,974	3,974
Total Deferred Inflows of Resources	<u>\$337,155</u>	<u>\$63,227</u>	<u>\$400,382</u>

\$31,916 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 or an increase to the net OPEB asset in the year ending December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31:	OPERS	STRS	Total
2024	\$348,013	(\$23,594)	\$324,419
2025	742,883	(10,095)	732,788
2026	633,109	(3,942)	629,167
2027	980,792	(5,349)	975,443
2028	0	(4,933)	(4,933)
Thereafter	0	(4,073)	(4,073)
Total	<u>\$2,704,797</u>	<u>(\$51,986)</u>	<u>\$2,652,811</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 health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2021, rolled forward to the measurement date of December 31, 2022. The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

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Wage Inflation	2.75 percent
Projected Salary Increases	2.75 to 10.75 percent including wage inflation
Single Discount Rate	5.22 percent
Prior Year Single Discount Rate	6.00 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.05 percent
Prior Year Municipal Bond Rate	1.84 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2036
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2022, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan, and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 15.6 percent for 2022.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2022, these best estimates are summarized in the following table:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	2.56%
Domestic Equities	26.00	4.60
Real Estate Investment Trust	7.00	4.70
International Equities	25.00	5.51
Risk Parity	2.00	4.37
Other Investments	6.00	1.84
Total	100.00%	

Discount Rate A single discount rate of 5.22 percent was used to measure the OPEB liability on the measurement date of December 31, 2022; however, the single discount rate used at the beginning of the year was 6 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 4.05 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2054. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2054, 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 5.22 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 (4.22 percent) or one percentage point higher (6.22 percent) than the current rate:

	1% Decrease (4.22%)	Current Discount Rate (5.22%)	1% Increase (6.22%)
County's proportionate share of the net OPEB liability (asset)	\$3,479,369	\$1,022,278	(\$1,005,223)

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 net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2023 is 5.50 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 the health plan cost

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trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$958,205	\$1,022,278	\$1,094,396

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2023, actuarial valuation and the June 30, 2022, actuarial valuation are presented as follows:

	June 30, 2023	June 30, 2022
Projected Salary Increases	Varies by service from 2.5 percent to 8.5 percent	Varies by service from 2.5 percent to 8.5 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 4.14 percent ultimate	7.50 percent initial 3.94 percent ultimate
Medicare	-10.94 percent initial 4.14 percent ultimate	-68.78 percent initial 3.94 percent ultimate
Prescription Drug		
Pre-Medicare	-11.95 percent initial 4.14 percent ultimate	9.00 percent initial 3.94 percent ultimate
Medicare	1.33 percent initial 4.14 percent ultimate	-5.47 percent initial 3.94 percent ultimate

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

Healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2023, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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 22.

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Discount Rate The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2023. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2023.

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 net OPEB asset as of June 30, 2023, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB (asset)	(\$61,737)	(\$72,943)	(\$82,703)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB (asset)	(\$83,156)	(\$72,943)	(\$60,643)

Note 24 – Asset Retirement Obligations

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

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administrative Code Section 1301-7-9 and require a County classified as an "owner" or "operator," to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination. The asset retirement obligation (ARO) of \$25,000 associated with the County's underground storage tanks was estimated by a consultant. There is no remaining useful life for these USTs. The County maintains insurance related to any potential pollution remediation associated with the USTs.

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

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Note 25 – Related Party Transactions

During 2023, 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 \$8,970,225 (\$1,000,000 of which was from American Rescue Plan local fiscal recovery funds) to the Consortium during 2023, which represents 79.75 percent of the Consortium's cash receipts.

Note 26 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021, while the national state of emergency ended in April 2023. During 2023, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

Note 27 – Subsequent Events

The Commissioners are moving forward with the plans of providing County households with broadband service. The County has allocated \$1,000,000 out of the American Rescue Plan Act for this purpose. Broadband is widely available to the Dover-New Philadelphia area at this time. This project will allow for businesses and households in the rural areas of the County to have good broadband.

The bid process for the HRIS/Payroll Software System started near the middle of April 2024, with bids having to be submitted on or before June 5, 2024. The software system will provide a comprehensive, fully integrated software enterprise for accounting, purchasing, budgeting, treasurer, payroll, HRIS (Human Resource Information System), implementation, project management and conversion services.

Note 28 – Tuscarawas County Healthcare Consortium

Description of the Entity

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

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

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

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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 prorated basis as determined by their membership dues. No member of the Consortium shall be liable for any debt or obligation of the Consortium.

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

Fiscal Agent The Fiscal Agent is responsible for administering the financial transactions of the Consortium. For 2023, the Tuscarawas County Auditor served as Fiscal Agent for the Consortium. The Fiscal Agent carries out the responsibilities of the Operating Fund and Reserve Fund, enters into contracts on behalf of the Consortium as authorized by the Board of Directors and carries out such other responsibilities as approved by the Board of Directors and agreed to by the Fiscal Agent. The Fiscal Agent is reimbursed for such costs incurred by it in carrying out its responsibilities as may be approved by the Board of Directors.

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

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

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

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

Reserve Fund Beginning January 1, 2020, the Board of Directors established a Reserve Fund, pursuant to the Consortium Agreement. Each member must contribute an amount equal to one percent of the monthly premium contributions. The Reserve Fund is maintained by the Fiscal Agent in a separate bank account, and interest earned on these monies is credited to the Reserve Fund. As of December 31, 2023, the Reserve Fund carried a balance of \$1,086,286.

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Summary of Significant Accounting Policies

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

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

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

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

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

Unearned Revenue Unearned revenues represent contributions paid in advance of the coverage date by members at December 31, 2023. The premiums will be recognized as revenue in the month to which they pertain.

Receivables and Contributions Receivables from member contributions 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 did not report any receivables from members at December 31, 2023.

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 as revenue in the period that they are earned.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

Receivables of \$314,160 reported represent prescription rebates to be received in 2024 related to 2023 claims.

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

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

Implementation of New Accounting Principles For the year ended December 31, 2023, the Consortium has implemented GASB Statement No. 93, paragraphs 13 and 14, *Replacement of Interbank Offered Rates*, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Available Payment Arrangements*, GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, and certain provisions of GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 93, paragraphs 13 and 14, provide an exception to the lease modifications guidance in GASB Statement No. 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend. The implementation of GASB Statement No. 93, paragraphs 13 and 14, did not have an effect on the financial statements of the Consortium.

GASB Statement No. 94 improves financial reporting by establishing the definitions of public-private and public-public partnership arrangements and availability payment arrangements as well as provides uniform guidance on accounting and financial reporting for transactions that meet the definitions. The implementation of GASB Statement No. 94 did not have an effect on the financial statements of the Consortium.

GASB Statement No. 96 improves financial reporting by establishing a definition for subscription-based information technology arrangements (SBITAs) and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. The statement also enhances the relevance and reliability of the financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and discloses essential information about the arrangement. The note disclosures also allow the users to understand the scale and important aspects of the SBITA activities and evaluate the obligations and assets resulting from the SBITAs. The implementation of GASB Statement No. 96 did not have an effect on the financial statements of the Consortium.

GASB Statement No. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of certain provisions of GASB Statement No. 99 that relate to extension of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, and pledges of future revenues by pledging governments, did not have an effect on the financial statements of the Consortium.

Deposits and Investments

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

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

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

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
4. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
5. Bonds and other obligations of the State of Ohio, and, with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers' acceptances (for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met; and
8. Written repurchase agreements in the securities described in (1) or (2) provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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

Deposits At year-end, \$500,000 of the Consortium's bank balance was covered by the FDIC and the remaining \$1,091,885 was uninsured, but collateralized through the OPCS.

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of a bank failure, the Consortium will not be able to recover deposits or collateral securities that are in possession of an outside party. The Consortium has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by:

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

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS required the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2023, the Consortium's financial institution was approved for a reduced collateral rate of 50 percent. The Consortium negotiated with their financial institution for a higher collateral rate of 102 percent on their accounts. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Consortium to a successful claim by the FDIC.

Risk Management

The Consortium is a jointly governed organization which acts as a governmental risk pool for health insurance (including prescription and vision) coverage for its 28 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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 \$2,064,309 reported at December 31, 2023, 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 2022 and 2023 are as follows:

	December 31	
	2023	2022
Claims payable - beginning of year	\$1,362,212	\$1,282,974
Incurred claims and claim adjustments:		
Provision for insured events of the current year	10,371,249	8,989,097
Change in provision for insured events of prior year	(838,282)	(186,290)
Total incurred claims and claim adjustments	9,532,967	8,802,807
Payments:		
Claim payments attributable to claims of current year	8,793,073	7,626,885
Claim payments attributable to claims of prior years	37,797	1,096,684
Total payments	8,830,870	8,723,569
Claims payable - end of year	\$2,064,309	\$1,362,212

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
Notes to the Basic Financial Statements
For the Year Ended December 31, 2023

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Required Supplementary Information

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

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.167079900%	0.165981550%	0.163722420%	0.159247810%
County's Proportionate Share of the Net Pension Liability	\$49,355,476	\$14,441,066	\$24,243,726	\$31,476,410
County's Covered Payroll	\$25,112,292	\$23,371,801	\$21,141,759	\$21,833,051
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	196.54%	61.79%	114.67%	144.17%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.74%	92.62%	86.88%	82.17%

* 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.

2019	2018	2017	2016	2015	2014
0.158951960%	0.156147690%	0.159493220%	0.159921960%	0.159381200%	0.159381200%
\$43,533,719	\$24,496,545	\$36,218,197	\$27,700,498	\$19,223,155	\$18,788,967
\$20,924,244	\$20,120,146	\$20,015,462	\$19,722,084	\$19,073,128	\$19,040,370
208.05%	121.75%	180.95%	140.45%	100.79%	98.68%
74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>
County's Proportion of the Net Pension Asset	0.095478830%	0.081549840%	0.086249490%
County's Proportionate Share of the Net Pension Asset	\$225,034	\$321,311	\$248,971
County's Covered Payroll	\$440,221	\$369,907	\$353,200
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	(51.12%)	(86.86%)	(70.49%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	137.14%	169.88%	157.67%

(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.

2020	2019	2018
0.083563560%	0.090622250%	0.090183810%
\$174,250	\$101,336	\$122,769
\$371,986	\$387,586	\$369,346
(46.84%)	(26.15%)	(33.24%)
145.28%	126.64%	137.28%

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>
County's Proportion of the Net OPEB Asset/Liability	0.162132750%	0.160531120%	0.158430100%
County's Proportionate Share of the:			
Net OPEB Asset	\$0	\$5,028,080	\$2,822,559
Net OPEB Liability	1,022,278	0	0
County's Covered Payroll	\$26,198,488	\$24,319,358	\$21,990,509
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	3.90%	(20.68%)	(12.84%)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	94.79%	128.23%	115.57%

(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.

2020	2019	2018	2017
0.154336700%	0.154227090%	0.151659500%	0.154899300%
\$0	\$0	\$0	\$0
21,317,907	20,107,572	16,469,104	15,645,355
\$22,749,412	\$21,830,330	\$20,992,542	\$20,845,637
93.71%	92.11%	78.45%	75.05%
47.80%	46.33%	54.14%	54.04%

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 Ten Fiscal Years **

	2023	2022	2021	2020
County's Proportion of the Net Pension Liability	0.003750570%	0.003419250%	0.003015962%	0.002864900%
County's Proportionate Share of the Net Pension Liability	\$807,683	\$760,104	\$385,618	\$693,204
County's Covered Payroll	\$506,586	\$444,521	\$372,150	\$345,750
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	159.44%	170.99%	103.62%	200.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.00%	78.90%	87.80%	75.50%

* 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.

2019	2018	2017	2016	2015	2014
0.002576280%	0.002652920%	0.002979410%	0.003291740%	0.003005050%	0.002781680%
\$569,729	\$583,318	\$707,765	\$1,101,846	\$830,507	\$676,600
\$302,464	\$301,593	\$327,550	\$346,357	\$313,529	\$306,077
188.36%	193.41%	216.08%	318.12%	264.89%	221.06%
77.40%	77.30%	75.30%	66.80%	72.10%	74.70%

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 Seven Fiscal Years (1) **

	<u>2023</u>	<u>2022</u>	<u>2021</u>
County's Proportion of the Net OPEB Asset/Liability	0.003750570%	0.003419250%	0.003015962%
County's Proportionate Share of the:			
Net OPEB Asset	\$72,943	\$88,536	\$63,589
Net OPEB Liability	0	0	0
County's Covered Payroll	\$506,586	\$444,521	\$372,150
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(14.40%)	(19.92%)	(17.09%)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	168.50%	230.70%	174.70%

(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.

2020	2019	2018	2017
0.002864900%	0.002576280%	0.002652920%	0.002979410%
\$50,351 0	\$42,669 0	\$42,630 0	\$0 116,246
\$345,750	\$302,464	\$301,593	\$327,550
(14.56%)	(14.11%)	(14.13%)	35.49%
182.10%	174.70%	176.00%	47.11%

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

	2023	2022	2021	2020
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$3,948,550	\$3,606,404	\$3,358,874	\$3,040,691
Contributions in Relation to the Contractually Required Contribution	<u>(3,948,550)</u>	<u>(3,606,404)</u>	<u>(3,358,874)</u>	<u>(3,040,691)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$27,475,606	\$25,112,292	\$23,371,801	\$21,141,759
Pension Contributions as a Percentage of Covered Payroll	<u>14.37%</u>	<u>14.36%</u>	<u>14.37%</u>	<u>14.38%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$47,417	\$61,631	\$51,787	\$49,448
Contributions in Relation to the Contractually Required Contribution	<u>(47,417)</u>	<u>(61,631)</u>	<u>(51,787)</u>	<u>(49,448)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$395,142	\$440,221	\$369,907	\$353,200
Pension Contributions as a Percentage of Covered Payroll	<u>12.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Asset/Liability - OPEB Plan (1)				
Contractually Required Contribution	\$31,916	\$25,839	\$23,106	\$19,822
Contributions in Relation to the Contractually Required Contribution	<u>(31,916)</u>	<u>(25,839)</u>	<u>(23,106)</u>	<u>(19,822)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$28,605,121	\$26,198,488	\$24,319,358	\$21,990,509
OPEB Contributions as a Percentage of Covered Payroll	<u>0.11%</u>	<u>0.10%</u>	<u>0.10%</u>	<u>0.09%</u>

(1) 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.

(2) 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.

2019	2018	2017	2016	2015	2014
\$3,135,129	\$3,004,193	\$2,684,159	\$2,466,302	\$2,428,716	\$2,347,756
(3,135,129)	(3,004,193)	(2,684,159)	(2,466,302)	(2,428,716)	(2,347,756)
\$0	\$0	\$0	\$0	\$0	\$0
\$21,833,051	\$20,924,244	\$20,120,146	\$20,015,462	\$19,722,084	\$19,073,128
14.36%	14.36%	13.34%	12.32%	12.31%	12.31%
\$52,078	\$54,262	\$48,015	\$45,366	\$45,609	\$40,152
(52,078)	(54,262)	(48,015)	(45,366)	(45,609)	(40,152)
\$0	\$0	\$0	\$0	\$0	\$0
\$371,986	\$387,586	\$369,346	\$378,050	\$380,075	\$334,600
14.00%	14.00%	13.00%	12.00%	12.00%	12.00%
\$21,775	\$20,740	\$225,017	\$425,955		
(21,775)	(20,740)	(225,017)	(425,955)		
\$0	\$0	\$0	\$0		
\$22,749,412	\$21,830,330	\$20,992,542	\$20,845,637		
0.10%	0.10%	1.07%	2.04%		

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

	2023	2022	2021	2020
Net Pension Liability				
Contractually Required Contribution	\$66,463	\$66,141	\$58,044	\$50,548
Contributions in Relation to the Contractually Required Contribution	<u>(66,463)</u>	<u>(66,141)</u>	<u>(58,044)</u>	<u>(50,548)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$474,736	\$472,436	\$414,600	\$361,057
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.

2019	2018	2017	2016	2015	2014
\$45,882	\$40,961	\$44,912	\$45,199	\$47,905	\$40,748
(45,882)	(40,961)	(44,912)	(45,199)	(47,905)	(40,748)
\$0	\$0	\$0	\$0	\$0	\$0
\$327,729	\$292,579	\$320,800	\$322,850	\$342,179	\$300,871
14.00%	14.00%	14.00%	14.00%	14.00%	13.54%
\$0	\$0	\$0	\$0	\$0	\$1,374
0	0	0	0	0	(1,374)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.00%	0.00%	0.00%	0.46%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented as follows:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported for 2017 through 2021 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

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the previously described tables.

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

Changes in Assumptions – OPERS Pension – Combined Plan

	2022	2019 through 2021	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 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	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

For 2022, 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

Changes in Assumptions – STRS Pension

Amounts reported beginning in 2022 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 prior years are presented as follows:

	2022	2017 through 2021	2016 and Prior
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected Salary Increases	Varies by service from 2.50 percent to 8.5 percent	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	See following table	See following table	See following table
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	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 COLA commences on fifth anniversary of retirement date.

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

Investment Rate of Return:

2021 through 2023	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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

Wage Inflation:

2023 and 2022	2.75 percent
2021 and prior	3.25 percent

Projected Salary Increases (including wage inflation):

2023 and 2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent

Investment Return Assumption:

Beginning in 2019	6.00 percent
2018	6.50 percent

Municipal Bond Rate:

2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

Single Discount Rate:

2023	5.22 percent
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent

Health Care Cost Trend Rate:

2023	5.5 percent, initial 3.5 percent, ultimate in 2036
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Assumptions – STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

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

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

Changes in Benefit Terms – STRS Pension

For 2022, demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015, through June 30, 2021.

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during fiscal year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

Changes in Benefit Terms – OPERS OPEB

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

Tuscarawas County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2023

Changes in Benefit Terms – STRS OPEB

For 2023, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2024.

For 2022, healthcare trends were updated to reflect emerging claims and recoveries experience.

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

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

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

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

**Combining and Individual Fund Statements
and Schedules**

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds

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

Public Assistance Fund – To account for and report 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.

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

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

911 Emergency System Sales Tax Fund – To account for and report revenue derived from the two-year additional 0.5 percent sales and use tax that is restricted for the County's 911 emergency system. Although this sales tax ended on September 30, 2020, late collections continue to be reported in the fund.

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

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

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

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

Community Mental Health Fund – To account for and report a County-wide property tax levy restricted for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2023; therefore, budgetary information is not provided.

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

Commissary Fund – To account for and report commissary operations, the profits of which are restricted for purposes that benefit inmates. The fund did not have any budgetary activity in 2023; therefore, budgetary information is not provided.

OneOhio Fund – To account for and report the restricted settlement dollars received as a result of the State of Ohio reaching an agreement with the three largest distributors of opioids.

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

Community Development Block Grant Fund
Community Economic Development Fund
Enterprise Zone Fund
Brownfield Demolition and Site Revitalization Fund

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

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

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

Indigent Drivers Alcohol Fund
Indigent Guardianship Fund
Legal Research Fund
Enforcement and Education Fund
Marriage License Special Fund
Mediation Grant Fund
County Court Special Projects Fund
Juvenile Court Special Projects Fund
Probate Court Special Projects Fund
Common Pleas Special Projects Fund
Juvenile Court Title IV-E Fund
Department of Treasury Seizure of Monies Fund

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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
Specialized Docket Payroll Fund
Emergency Management Agency Special Projects Fund
Hotel Lodging Tax Fund
Probate Court Business Fund
Probate Court Mediation Fund
Probate Court Guardianship Services Donations Fund
TUFF Bags Donations Fund
Local Assistance and Tribal Consistency Fund
Court Appointed Special Advocate Fund
Healthy Aging Grant Fund

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

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

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Funds (continued)

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.

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

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

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

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

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

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10,520,451	\$1	\$4,894,127	\$15,414,579
Cash and Cash Equivalents				
In Segregated Accounts	107,562	0	1,785	109,347
Materials and Supplies Inventory	13,368	0	250	13,618
Accounts Receivable	800,885	0	10,000	810,885
Interfund Receivable	3,906,798	0	295,625	4,202,423
Intergovernmental Receivable	1,361,637	0	761,646	2,123,283
Prepaid Items	79,116	0	29,532	108,648
Sales Taxes Receivable	203	0	0	203
Property Taxes Receivable	2,548,148	0	0	2,548,148
Loans Receivable	0	0	1,295,867	1,295,867
Leases Receivable	0	0	3,292	3,292
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	352,472	0	0	352,472
<i>Total Assets</i>	<u>\$19,690,640</u>	<u>\$1</u>	<u>\$7,292,124</u>	<u>\$26,982,765</u>
Liabilities				
Accounts Payable	\$583,310	\$0	\$9,281	\$592,591
Accounts Payable from Restricted Assets	352,472	0	0	352,472
Accrued Wages	279,009	0	6,681	285,690
Contracts Payable	169,447	0	795,301	964,748
Intergovernmental Payable	251,403	0	107,644	359,047
Payroll Withholdings Payable	55,881	0	1,112	56,993
Unearned Revenue	2,219,459	0	0	2,219,459
Interfund Payable	2,056,728	0	774,062	2,830,790
<i>Total Liabilities</i>	<u>5,967,709</u>	<u>0</u>	<u>1,694,081</u>	<u>7,661,790</u>
Deferred Inflows of Resources				
Property Taxes	2,501,424	0	0	2,501,424
Leases	0	0	3,292	3,292
Unavailable Revenue	1,644,360	0	771,646	2,416,006
<i>Total Deferred Inflows of Resources</i>	<u>4,145,784</u>	<u>0</u>	<u>774,938</u>	<u>4,920,722</u>
Fund Balances				
Nonspendable	92,484	0	29,782	122,266
Restricted	9,535,324	0	328,138	9,863,462
Committed	3,224	0	0	3,224
Assigned	0	1	5,704,952	5,704,953
Unassigned (Deficit)	(53,885)	0	(1,239,767)	(1,293,652)
<i>Total Fund Balances</i>	<u>9,577,147</u>	<u>1</u>	<u>4,823,105</u>	<u>14,400,253</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$19,690,640</u>	<u>\$1</u>	<u>\$7,292,124</u>	<u>\$26,982,765</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2023

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$2,504,575	\$0	\$0	\$2,504,575
Sales Taxes	29,967	0	0	29,967
Lodging Taxes	561,372	0	0	561,372
Intergovernmental	15,165,382	0	2,319,665	17,485,047
Investment Earnings and Other Interest	1,622	0	189	1,811
Licenses and Permits	303,721	0	0	303,721
Fines and Forfeitures	142,233	0	0	142,233
Settlements	153,216	0	0	153,216
Leases and Rentals	0	0	38,119	38,119
Charges for Services	2,299,278	0	127,331	2,426,609
Contributions and Donations	15,375	0	87,078	102,453
Other	369,674	0	9,726	379,400
<i>Total Revenues</i>	<u>21,546,415</u>	<u>0</u>	<u>2,582,108</u>	<u>24,128,523</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,308,288	0	0	1,308,288
Judicial	1,058,566	0	0	1,058,566
Public Safety	1,102,481	0	0	1,102,481
Public Works	728,689	0	0	728,689
Health	334,401	0	0	334,401
Human Services	18,737,803	0	0	18,737,803
Intergovernmental	2,014,580	0	0	2,014,580
Capital Outlay	56,250	0	5,890,392	5,946,642
Debt Service:				
Principal Retirement	20,051	0	123,293	143,344
Interest	7,004	0	63,754	70,758
<i>Total Expenditures</i>	<u>25,368,113</u>	<u>0</u>	<u>6,077,439</u>	<u>31,445,552</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,821,698)</u>	<u>0</u>	<u>(3,495,331)</u>	<u>(7,317,029)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	26,433	26,433
Inception of Subscription	56,250	0	0	56,250
Transfers In	3,822,937	0	3,614,687	7,437,624
Transfers Out	(10,863)	0	0	(10,863)
<i>Total Other Financing Sources (Uses)</i>	<u>3,868,324</u>	<u>0</u>	<u>3,641,120</u>	<u>7,509,444</u>
<i>Net Change in Fund Balance</i>	<u>46,626</u>	<u>0</u>	<u>145,789</u>	<u>192,415</u>
<i>Fund Balance Beginning of Year</i>	<u>9,530,521</u>	<u>1</u>	<u>4,677,316</u>	<u>14,207,838</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,577,147</u></u>	<u><u>\$1</u></u>	<u><u>\$4,823,105</u></u>	<u><u>\$14,400,253</u></u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2023

	Public Assistance	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	\$325,679	\$301,300	\$615,426	\$3,902,720	\$2,432,278	\$226,312	\$223,378
Cash and Cash Equivalents							
In Segregated Accounts	15,328	0	0	0	0	0	0
Materials and Supplies Inventory	2,812	5,141	0	0	0	0	1,540
Accounts Receivable	0	0	0	0	0	15,364	1,462
Interfund Receivable	2,620,779	0	0	0	0	1,279,022	0
Intergovernmental Receivable	19,198	517,290	0	0	0	587,008	0
Prepaid Items	1,102	7,725	0	49,843	18,040	0	0
Sales Taxes Receivable	0	0	0	203	0	0	0
Property Taxes Receivable	0	0	0	0	0	0	0
Restricted Assets:							
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	0	0	0
Total Assets	\$2,984,898	\$831,456	\$615,426	\$3,952,766	\$2,450,318	\$2,107,706	\$226,380
Liabilities							
Accounts Payable	\$69,251	\$5,577	\$699	\$972	\$2,237	\$469,294	\$3,050
Accounts Payable from Restricted Assets	0	0	0	0	0	0	0
Accrued Wages	179,773	47,031	0	0	15,961	0	6,662
Contracts Payable	146,172	0	0	0	0	23,275	0
Intergovernmental Payable	80,034	20,795	0	38,450	7,024	331	3,154
Payroll Withholdings Payable	36,072	9,536	0	0	3,255	0	1,392
Unearned Revenue	1,662,360	0	0	0	0	168,540	0
Interfund Payable	805,134	77,331	0	291	1,201	1,113,572	621
Total Liabilities	2,978,796	160,270	699	39,713	29,678	1,775,012	14,879
Deferred Inflows of Resources							
Property Taxes	0	0	0	0	0	0	0
Unavailable Revenue	6,102	374,414	0	203	0	332,694	0
Total Deferred Inflows of Resources	6,102	374,414	0	203	0	332,694	0
Fund Balances							
Nonspendable	3,914	12,866	0	49,843	18,040	0	1,540
Restricted	0	283,906	614,727	3,863,007	2,402,600	0	209,961
Committed	0	0	0	0	0	0	0
Unassigned (Deficit)	(3,914)	0	0	0	0	0	0
Total Fund Balances	0	296,772	614,727	3,912,850	2,420,640	0	211,501
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$2,984,898	\$831,456	\$615,426	\$3,952,766	\$2,450,318	\$2,107,706	\$226,380

Delinquent Real Estate Collection	Community Mental Health	Aging	Commissary	OneOhio	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$193,398	\$28,064	\$51,774	\$0	\$180,195	\$51,865	\$613,635	\$1,374,427	\$10,520,451
0	0	0	82,920	0	0	0	9,314	107,562
0	0	0	0	0	132	3,671	72	13,368
0	0	0	0	747,327	0	0	36,732	800,885
0	0	0	0	0	6,769	228	0	3,906,798
0	46,526	15,511	0	0	87,969	86,637	1,498	1,361,637
0	0	0	0	0	151	585	1,670	79,116
0	0	0	0	0	0	0	0	203
0	921,809	1,626,339	0	0	0	0	0	2,548,148
352,472	0	0	0	0	0	0	0	352,472
<u>\$545,870</u>	<u>\$996,399</u>	<u>\$1,693,624</u>	<u>\$82,920</u>	<u>\$927,522</u>	<u>\$146,886</u>	<u>\$704,756</u>	<u>\$1,423,713</u>	<u>\$19,690,640</u>
\$431	\$0	\$0	\$0	\$0	\$913	\$2,150	\$28,736	\$583,310
352,472	0	0	0	0	0	0	0	352,472
1,685	0	0	0	0	3,927	18,656	5,314	279,009
0	0	0	0	0	0	0	0	169,447
1,868	0	0	0	0	82,934	5,980	10,833	251,403
1,147	0	0	0	0	805	2,213	1,461	55,881
0	0	0	0	0	0	0	388,559	2,219,459
0	0	1,165	0	0	7,230	50,183	0	2,056,728
357,603	0	1,165	0	0	95,809	79,182	434,903	5,967,709
0	904,947	1,596,477	0	0	0	0	0	2,501,424
0	63,388	45,373	0	741,874	0	78,603	1,709	1,644,360
0	968,335	1,641,850	0	741,874	0	78,603	1,709	4,145,784
0	0	0	0	0	283	4,256	1,742	92,484
188,267	28,064	50,609	82,920	185,648	50,794	592,686	982,135	9,535,324
0	0	0	0	0	0	0	3,224	3,224
0	0	0	0	0	0	(49,971)	0	(53,885)
188,267	28,064	50,609	82,920	185,648	51,077	546,971	987,101	9,577,147
<u>\$545,870</u>	<u>\$996,399</u>	<u>\$1,693,624</u>	<u>\$82,920</u>	<u>\$927,522</u>	<u>\$146,886</u>	<u>\$704,756</u>	<u>\$1,423,713</u>	<u>\$19,690,640</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2023

	Public Assistance	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	\$0
Sales Taxes	0	0	0	29,967	0	0	0
Lodging Taxes	0	0	0	0	0	0	0
Intergovernmental	7,080,979	1,758,680	178,003	0	0	4,168,843	2,500
Investment Earnings and Other Interest	14	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	185	0	246,207
Fines and Forfeitures	0	0	0	0	0	0	13,035
Settlements	0	0	0	0	0	0	0
Charges for Services	0	291,117	0	0	1,313,229	0	28,084
Contributions and Donations	59	0	0	0	0	0	12,973
Other	18,888	2,255	0	0	463	147,728	125
Total Revenues	7,099,940	2,052,052	178,003	29,967	1,313,877	4,316,571	302,924
Expenditures							
Current:							
General Government:							
Legislative and Executive	0	0	0	0	968,876	0	0
Judicial	0	0	0	0	0	0	0
Public Safety	0	0	23,688	232,047	0	0	0
Public Works	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	334,401
Human Services	7,322,179	2,235,032	0	0	0	7,512,140	0
Intergovernmental	0	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0	0
Debt Service:							
Principal Retirement	0	3,036	0	0	0	0	0
Interest	0	769	0	0	0	0	0
Total Expenditures	7,322,179	2,238,837	23,688	232,047	968,876	7,512,140	334,401
Excess of Revenues Over (Under) Expenditures	(222,239)	(186,785)	154,315	(202,080)	345,001	(3,195,569)	(31,477)
Other Financing Sources (Uses)							
Inception of Subscription	0	0	0	0	0	0	0
Transfers In	222,239	140,712	0	0	0	3,195,569	0
Transfers Out	0	0	0	0	0	0	0
Total Other Financing Sources (Uses)	222,239	140,712	0	0	0	3,195,569	0
Net Change in Fund Balance	0	(46,073)	154,315	(202,080)	345,001	0	(31,477)
Fund Balance Beginning of Year	0	342,845	460,412	4,114,930	2,075,639	0	242,978
Fund Balance End of Year	\$0	\$296,772	\$614,727	\$3,912,850	\$2,420,640	\$0	\$211,501

Delinquent Real Estate Collection	Community Mental Health	Aging	Commissary	OneOhio	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$906,986	\$1,597,589	\$0	\$0	\$0	\$0	\$0	\$2,504,575
0	0	0	0	0	0	0	0	29,967
0	0	0	0	0	0	0	561,372	561,372
0	93,212	32,344	0	0	884,419	546,484	419,918	15,165,382
0	0	0	0	0	0	0	1,608	1,622
0	0	0	0	0	0	57,329	0	303,721
0	0	0	0	0	0	25,464	103,734	142,233
0	0	0	0	153,216	0	0	0	153,216
152,190	0	0	124,106	0	35,089	8	355,455	2,299,278
0	0	0	0	0	0	650	1,693	15,375
122,868	0	0	0	0	76,412	0	935	369,674
275,058	1,000,198	1,629,933	124,106	153,216	995,920	629,935	1,444,715	21,546,415
290,838	0	0	0	0	1,109	0	47,465	1,308,288
0	0	0	0	0	0	157,146	901,420	1,058,566
0	0	0	151,998	0	0	694,748	0	1,102,481
0	0	0	0	0	728,689	0	0	728,689
0	0	0	0	0	0	0	0	334,401
0	0	1,629,136	0	0	0	0	39,316	18,737,803
0	999,706	0	0	0	411,258	0	603,616	2,014,580
0	0	0	0	0	0	0	56,250	56,250
0	0	0	0	0	0	5,765	11,250	20,051
0	0	0	0	0	0	6,235	0	7,004
290,838	999,706	1,629,136	151,998	0	1,141,056	863,894	1,659,317	25,368,113
(15,780)	492	797	(27,892)	153,216	(145,136)	(233,959)	(214,602)	(3,821,698)
0	0	0	0	0	0	0	56,250	56,250
0	0	0	0	0	100,522	160,895	3,000	3,822,937
0	0	0	0	0	0	0	(10,863)	(10,863)
0	0	0	0	0	100,522	160,895	48,387	3,868,324
(15,780)	492	797	(27,892)	153,216	(44,614)	(73,064)	(166,215)	46,626
204,047	27,572	49,812	110,812	32,432	95,691	620,035	1,153,316	9,530,521
\$188,267	\$28,064	\$50,609	\$82,920	\$185,648	\$51,077	\$546,971	\$987,101	\$9,577,147

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2023

	Permanent Improvement	Board of Developmental Disabilities Capital Improvements	Capital Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$320,563	\$238,407	\$3,449,217
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	295,625
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	28,410
Loans Receivable	0	0	1,295,867
Leases Receivable	0	0	3,292
<i>Total Assets</i>	<u>\$320,563</u>	<u>\$238,407</u>	<u>\$5,072,411</u>
Liabilities			
Accounts Payable	\$0	\$0	\$0
Accrued Wages	0	0	0
Contracts Payable	0	0	33,655
Intergovernmental Payable	0	0	0
Payroll Withholdings Payable	0	0	0
Interfund Payable	0	0	693
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>34,348</u>
Deferred Inflows of Resources			
Leases	0	0	3,292
Unavailable Revenue	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>3,292</u>
Fund Balances			
Nonspendable	0	0	28,410
Restricted	0	0	0
Assigned	320,563	238,407	5,006,361
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>320,563</u>	<u>238,407</u>	<u>5,034,771</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$320,563</u>	<u>\$238,407</u>	<u>\$5,072,411</u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$294,326	\$591,614	\$4,894,127
0	1,785	1,785
0	250	250
0	10,000	10,000
0	0	295,625
0	761,646	761,646
0	1,122	29,532
0	0	1,295,867
0	0	3,292
<u>\$294,326</u>	<u>\$1,366,417</u>	<u>\$7,292,124</u>
\$0	\$9,281	\$9,281
0	6,681	6,681
0	761,646	795,301
0	107,644	107,644
0	1,112	1,112
772,447	922	774,062
<u>772,447</u>	<u>887,286</u>	<u>1,694,081</u>
0	0	3,292
0	771,646	771,646
<u>0</u>	<u>771,646</u>	<u>774,938</u>
0	1,372	29,782
0	328,138	328,138
0	139,621	5,704,952
(478,121)	(761,646)	(1,239,767)
<u>(478,121)</u>	<u>(292,515)</u>	<u>4,823,105</u>
<u>\$294,326</u>	<u>\$1,366,417</u>	<u>\$7,292,124</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2023

	Permanent Improvement	Board of Developmental Disabilities Capital Improvements	Capital Projects
Revenues			
Intergovernmental	\$0	\$0	\$0
Investment Earnings and Other Interest	0	0	189
Leases and Rentals	0	0	36,657
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Other	221	0	0
<i>Total Revenues</i>	<u>221</u>	<u>0</u>	<u>36,846</u>
Expenditures			
Capital Outlay	0	1,063,430	1,566,798
Debt Service:			
Principal Retirement	0	0	0
Interest	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>1,063,430</u>	<u>1,566,798</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>221</u>	<u>(1,063,430)</u>	<u>(1,529,952)</u>
Other Financing Sources			
Sale of Capital Assets	0	0	26,433
Transfers In	0	1,278,824	2,000,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>1,278,824</u>	<u>2,026,433</u>
<i>Net Change in Fund Balance</i>	221	215,394	496,481
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>320,342</u>	<u>23,013</u>	<u>4,538,290</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$320,563</u></u>	<u><u>\$238,407</u></u>	<u><u>\$5,034,771</u></u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$0	\$2,319,665	\$2,319,665
0	0	189
0	1,462	38,119
0	127,331	127,331
0	87,078	87,078
9,377	128	9,726
9,377	2,535,664	2,582,108
642	3,259,522	5,890,392
122,318	975	123,293
63,185	569	63,754
186,145	3,261,066	6,077,439
(176,768)	(725,402)	(3,495,331)
0	0	26,433
0	335,863	3,614,687
0	335,863	3,641,120
(176,768)	(389,539)	145,789
(301,353)	97,024	4,677,316
(\$478,121)	(\$292,515)	\$4,823,105

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, 2023

	Group Life Insurance	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$26,181	\$324,159	\$350,340
Interfund Receivable	0	20,116	20,116
Prepaid Items	0	179,298	179,298
<i>Total Assets</i>	<u>26,181</u>	<u>523,573</u>	<u>549,754</u>
Liabilities			
<i>Current Liabilities:</i>			
Accrued Wages	0	531	531
Intergovernmental Payable	0	21,132	21,132
Payroll Withholdings Payable	0	93	93
Interfund Payable	0	228	228
<i>Total Liabilities</i>	<u>0</u>	<u>21,984</u>	<u>21,984</u>
Net Position			
Unrestricted	<u>\$26,181</u>	<u>\$501,589</u>	<u>\$527,770</u>

Tuscarawas County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2023*

	Group Life Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$0	\$190,860	\$190,860
Other	0	38,898	38,898
<i>Total Operating Revenues</i>	0	229,758	229,758
Operating Expenses			
Personal Services	5,872	34,831	40,703
Contractual Services	16,147	210,779	226,926
<i>Total Operating Expenses</i>	22,019	245,610	267,629
<i>Change in Net Position</i>	(22,019)	(15,852)	(37,871)
<i>Net Position Beginning of Year</i>	48,200	517,441	565,641
<i>Net Position End of Year</i>	\$26,181	\$501,589	\$527,770

Tuscarawas County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023

	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	\$166,411	\$166,411
Cash Received from Transactions for Outside Organizations	0	16,950	16,950
Cash Payments to Employees for Services	(5,872)	(34,816)	(40,688)
Cash Payments for Goods and Services	(16,147)	(200,185)	(216,332)
Cash Payments for Claims	0	(27,137)	(27,137)
Other Operating Revenues	0	38,898	38,898
<i>Net Decrease in Cash and Cash Equivalents</i>	(22,019)	(39,879)	(61,898)
<i>Cash and Cash Equivalents Beginning of Year</i>	48,200	364,038	412,238
<i>Cash and Cash Equivalents End of Year</i>	\$26,181	\$324,159	\$350,340
Reconciliation of Operating Loss to Net Cash Used in Operating Activities			
Operating Loss	(\$22,019)	(\$15,852)	(\$37,871)
Adjustments:			
(Increase) Decrease in Assets:			
Interfund Receivable	0	(7,727)	(7,727)
Prepaid Items	0	1,220	1,220
Increase (Decrease) in Liabilities:			
Accrued Wages	0	27	27
Intergovernmental Payable	0	(17,768)	(17,768)
Payroll Withholdings Payable	0	(7)	(7)
Interfund Payable	0	228	228
<i>Net Cash Used in Operating Activities</i>	(\$22,019)	(\$39,879)	(\$61,898)

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Fund Descriptions – Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The liabilities represent amounts where no further action is needed to release the assets. The following are descriptions of the County's custodial funds:

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

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

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

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

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

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

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

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

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

Tuscarawas County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2023

	Undivided Taxes and Special Assessments	Undivided State Levied Shared Monies	County Court	Community Mental Health
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,137,498	\$3,433	\$0	\$2,824,403
Cash and Cash Equivalents in Segregated Accounts	0	0	1,827,276	0
Intergovernmental Receivable	0	4,655,678	0	0
Property Taxes Receivable	110,716,538	0	0	0
Special Assessments Receivable	858,548	0	0	0
<i>Total Assets</i>	<u>114,712,584</u>	<u>4,659,111</u>	<u>1,827,276</u>	<u>2,824,403</u>
Liabilities				
Accounts Payable	0	0	1,567,385	16,804
Intergovernmental Payable	3,137,498	4,659,111	259,891	10,663
<i>Total Liabilities</i>	<u>3,137,498</u>	<u>4,659,111</u>	<u>1,827,276</u>	<u>27,467</u>
Deferred Inflows of Resources				
Property Taxes	107,106,631	0	0	0
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>\$4,468,455</u>	<u>\$0</u>	<u>\$0</u>	<u>\$2,796,936</u>

District Board of Health	Sheriff Sales	Inmate Monies	Other Fiscal Agent Funds	Other Custodial Funds	Total Custodial Funds
\$7,150,739	\$25,641	\$0	\$794,645	\$97,594	\$14,033,953
0	24,137	15,762	0	0	1,867,175
0	0	0	0	0	4,655,678
0	0	0	0	0	110,716,538
0	0	0	0	0	858,548
7,150,739	49,778	15,762	794,645	97,594	132,131,892
102,778	49,778	0	10,105	1,263	1,748,113
64,362	0	0	6,503	95,468	8,233,496
167,140	49,778	0	16,608	96,731	9,981,609
0	0	0	0	0	107,106,631
\$6,983,599	\$0	\$15,762	\$778,037	\$863	\$15,043,652

Tuscarawas County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2023

	Undivided Taxes and Special Assessments	Undivided State Levied Shared Monies	County Court	Community Mental Health
Additions				
Intergovernmental Amounts for Other Governments	\$0	\$9,792,250	\$0	\$0
Amounts Received as Fiscal Agent	0	0	0	5,338,844
Licenses, Permits and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	415,056	0
Fines and Forfeitures for Others	0	0	1,270,315	0
Sheriff Sales Collections for Others	0	0	0	0
Property Tax and Special Assessment Collections for Other Governments	101,523,873	0	0	0
Sales Tax Collections for State	0	0	23,954,547	0
Amounts Received for Others	0	0	0	0
<i>Total Additions</i>	<u>101,523,873</u>	<u>9,792,250</u>	<u>25,639,918</u>	<u>5,338,844</u>
Deductions				
Distributions of State Funds to Other Governments	0	9,792,250	0	0
Distributions as Fiscal Agent	0	0	0	5,868,053
Licenses, Permits and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	415,056	0
Fines and Forfeitures Distributions to Others	0	0	1,270,315	0
Sheriff Sales Distributions to Others	0	0	0	0
Property Tax and Special Assessment Distributions to Other Governments	100,748,160	0	0	0
Sales Tax Distributions to State	0	0	23,954,547	0
Distributions to Individuals	0	0	0	0
Other Distributions	773,125	0	0	0
<i>Total Deductions</i>	<u>101,521,285</u>	<u>9,792,250</u>	<u>25,639,918</u>	<u>5,868,053</u>
<i>Change in Fiduciary Net Position</i>	2,588	0	0	(529,209)
<i>Net Position Beginning of Year</i>	<u>4,465,867</u>	<u>0</u>	<u>0</u>	<u>3,326,145</u>
<i>Net Position End of Year</i>	<u><u>\$4,468,455</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,796,936</u></u>

District Board of Health	Sheriff Sales	Inmate Monies	Other Fiscal Agent Funds	Other Custodial Funds	Total Custodial Funds
\$0	\$0	\$0	\$0	\$0	\$9,792,250
5,067,996	0	0	1,019,993	0	11,426,833
0	0	0	0	395,417	395,417
0	0	0	0	0	415,056
0	0	0	0	0	1,270,315
0	1,441,098	0	0	0	1,441,098
0	0	0	0	0	101,523,873
0	0	0	0	0	23,954,547
0	0	283,840	0	5,357	289,197
5,067,996	1,441,098	283,840	1,019,993	400,774	150,508,586
0	0	0	0	0	9,792,250
5,546,400	0	0	1,136,223	0	12,550,676
0	0	0	0	395,417	395,417
0	0	0	0	0	415,056
0	0	0	0	0	1,270,315
0	1,441,098	0	0	0	1,441,098
0	0	0	0	0	100,748,160
0	0	0	0	0	23,954,547
0	0	279,604	0	0	279,604
0	0	0	0	5,646	778,771
5,546,400	1,441,098	279,604	1,136,223	401,063	151,625,894
(478,404)	0	4,236	(116,230)	(289)	(1,117,308)
7,462,003	0	11,526	894,267	1,152	16,160,960
\$6,983,599	\$0	\$15,762	\$778,037	\$863	\$15,043,652

**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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	\$6,905,000	\$6,905,000	\$6,496,710	(\$408,290)
Sales Taxes	16,000,000	16,000,000	17,642,785	1,642,785
Lodging Taxes	20,617	20,617	17,281	(3,336)
Intergovernmental	3,370,472	3,370,472	3,613,693	243,221
Interest	2,300,000	3,400,000	3,904,460	504,460
Licenses and Permits	8,100	8,100	7,951	(149)
Fines and Forfeitures	183,000	183,000	244,649	61,649
Leases and Rentals	65,100	65,100	68,509	3,409
Charges for Services	2,492,336	2,492,336	2,637,667	145,331
Contributions and Donations	3,900	3,900	31	(3,869)
Other	114,771	114,771	218,978	104,207
Total Revenues	31,463,296	32,563,296	34,852,714	2,289,418
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	505,185	505,868	497,400	8,468
Contractual Services	18,632	38,632	34,315	4,317
Materials and Supplies	3,021	4,521	4,520	1
Capital Outlay	0	500	500	0
Other	21,735	22,535	22,256	279
Total Commissioners	548,573	572,056	558,991	13,065
Human Resources:				
Personal Services	211,586	211,686	199,923	11,763
Contractual Services	13,717	18,617	18,462	155
Materials and Supplies	2,211	2,211	2,210	1
Other	785	785	785	0
Total Human Resources	228,299	233,299	221,380	11,919
Microfilming Services:				
Contractual Services	12,360	12,360	12,360	0
Auditor - General:				
Personal Services	420,430	420,430	386,564	33,866
Contractual Services	135,504	135,504	134,244	1,260
Materials and Supplies	11,090	11,090	10,015	1,075
Capital Outlay	500	500	0	500
Other	500	500	2	498
Total Auditor - General	\$568,024	\$568,024	\$530,825	\$37,199

(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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Treasurer:				
Personal Services	\$310,713	\$311,843	\$295,729	\$16,114
Contractual Services	186,303	186,303	185,878	425
Materials and Supplies	7,823	7,823	7,256	567
Capital Outlay	300	3,600	3,600	0
Other	2,730	2,730	2,587	143
Total Treasurer	507,869	512,299	495,050	17,249
Prosecuting Attorney:				
Personal Services	1,180,257	1,192,992	1,190,937	2,055
Contractual Services	29,200	31,063	29,600	1,463
Materials and Supplies	1,200	1,200	1,200	0
Capital Outlay	4,100	4,100	4,100	0
Other	75,065	75,065	75,065	0
Total Prosecuting Attorney	1,289,822	1,304,420	1,300,902	3,518
Budget Commission:				
Contractual Services	110,000	110,000	103,996	6,004
Surplus Property Sales:				
Contractual Services	1,850	1,850	0	1,850
Bureau of Inspection:				
Contractual Services	70,003	70,003	44,767	25,236
Data Processing Board:				
Personal Services	441,494	441,494	348,962	92,532
Contractual Services	106,532	106,532	93,306	13,226
Materials and Supplies	3,700	3,700	3,000	700
Capital Outlay	4,745	4,745	4,745	0
Total Data Processing Board	556,471	556,471	450,013	106,458
Board of Elections:				
Personal Services	850,776	875,776	867,158	8,618
Contractual Services	221,112	228,612	228,601	11
Materials and Supplies	32,582	32,582	32,454	128
Other	5,000	5,000	4,961	39
Total Board of Elections	\$1,109,470	\$1,141,970	\$1,133,174	\$8,796

(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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Maintenance:				
Personal Services	\$381,939	\$395,170	\$365,654	\$29,516
Contractual Services	194,008	178,939	177,250	1,689
Materials and Supplies	188,970	213,970	206,835	7,135
Utilities	239,825	259,692	259,691	1
Capital Outlay	2,000	1,000	1,000	0
Total Maintenance	1,006,742	1,048,771	1,010,430	38,341
Recorder:				
Personal Services	299,581	299,281	298,656	625
Materials and Supplies	900	1,200	933	267
Other	2,700	2,700	2,571	129
Total Recorder	303,181	303,181	302,160	1,021
Insurance Pensions and Taxes:				
Contractual Services	19,194	19,194	14,194	5,000
Other	75,000	53,683	0	53,683
Total Insurance Pensions and Taxes	94,194	72,877	14,194	58,683
Insurance Trust Fund:				
Personal Services	18,520	18,520	0	18,520
Contractual Services	768,452	853,452	702,260	151,192
Total Insurance Trust Fund	786,972	871,972	702,260	169,712
IT Internal Service:				
Materials and Supplies	29,114	29,114	21,121	7,993
Unclaimed Monies:				
Other	27,000	27,000	11,845	15,155
Total General Government - Legislative and Executive	7,249,944	7,435,667	6,913,468	522,199
General Government - Judicial:				
Court of Appeals:				
Other	\$20,000	\$20,000	\$10,717	\$9,283

(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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Common Pleas Court:				
Personal Services	\$1,255,832	\$1,411,304	\$1,406,231	\$5,073
Contractual Services	164,833	187,672	175,364	12,308
Materials and Supplies	15,726	15,726	14,580	1,146
Other	4,155	4,580	4,425	155
Total Common Pleas Court	1,440,546	1,619,282	1,600,600	18,682
Jury Commission:				
Personal Services	59	58	58	0
Contractual Services	5,200	1,274	274	1,000
Total Jury Commission	5,259	1,332	332	1,000
Juvenile Court:				
Personal Services	1,285,987	1,310,018	1,305,582	4,436
Contractual Services	287,643	280,458	239,061	41,397
Materials and Supplies	14,528	14,528	14,398	130
Capital Outlay	4,748	4,748	4,265	483
Other	1,900	900	0	900
Total Juvenile Court	1,594,806	1,610,652	1,563,306	47,346
Probate Court:				
Personal Services	491,438	481,497	477,345	4,152
Contractual Services	80,520	102,421	101,459	962
Materials and Supplies	9,543	9,543	9,475	68
Capital Outlay	5,250	5,250	4,143	1,107
Other	4,303	4,303	1,000	3,303
Total Probate Court	591,054	603,014	593,422	9,592
Clerk of Courts:				
Personal Services	547,729	600,921	573,073	27,848
Contractual Services	13,020	13,020	11,020	2,000
Materials and Supplies	26,759	26,759	26,721	38
Capital Outlay	1,550	1,550	1,550	0
Other	2,000	2,000	1,645	355
Total Clerk of Courts	\$591,058	\$644,250	\$614,009	\$30,241

(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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
County Court:				
Personal Services	\$989,134	\$989,134	\$887,751	\$101,383
Contractual Services	25,402	25,402	17,742	7,660
Materials and Supplies	9,126	9,126	9,126	0
Utilities	20,114	20,114	15,046	5,068
Other	11,000	11,000	11,000	0
Total County Court	1,054,776	1,054,776	940,665	114,111
Indigent Defense Application:				
Contractual Services	5,000	5,000	0	5,000
Municipal Court:				
Personal Services	174,388	174,248	173,632	616
Contractual Services	47,676	51,927	51,354	573
Total Municipal Court	222,064	226,175	224,986	1,189
Total General Government - Judicial	5,524,563	5,784,481	5,548,037	236,444
Public Safety:				
Coroner:				
Personal Services	254,200	262,593	241,734	20,859
Contractual Services	145,212	145,212	144,158	1,054
Materials and Supplies	3,500	3,500	1,000	2,500
Other	3,122	3,122	3,122	0
Total Coroner	406,034	414,427	390,014	24,413
Sheriff:				
Personal Services	4,068,134	4,073,350	3,828,451	244,899
Contractual Services	227,646	261,746	252,149	9,597
Materials and Supplies	250,831	251,731	243,274	8,457
Capital Outlay	45,364	82,364	81,420	944
Other	116,448	116,448	116,149	299
Total Sheriff	4,708,423	4,785,639	4,521,443	264,196
Emergency Management Agency:				
Personal Service	191,439	191,463	147,667	43,796
Contractual Services	11,819	11,819	9,737	2,082
Materials and Supplies	11,388	10,614	2,393	8,221
Capital Outlay	285	1,035	1,035	0
Other	765	765	510	255
Total Emergency Management Agency	\$215,696	\$215,696	\$161,342	\$54,354

(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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Juvenile Detention Services:				
Contractual Services	\$0	\$133,200	\$133,200	\$0
Litter Grant:				
Personal Services	91,546	114,056	108,880	5,176
Contractual Services	3,540	6,240	5,926	314
Materials and Supplies	333	333	333	0
Total Litter Grant	95,419	120,629	115,139	5,490
K-9 Unit:				
Contractual Services	3,176	3,176	2,659	517
Materials and Supplies	1,500	1,950	1,867	83
Total K-9 Unit	4,676	5,126	4,526	600
IDEP:				
Personal Services	15,991	15,991	9,733	6,258
STEP Grant:				
Personal Services	12,065	12,065	9,509	2,556
Total Public Safety	5,458,304	5,702,773	5,344,906	357,867
Public Works:				
Map Office:				
Personal Services	105,810	105,997	105,847	150
Materials and Supplies	2,800	3,279	2,999	280
Capital Outlay	1,000	334	334	0
Total Public Works	109,610	109,610	109,180	430
Health:				
Humane Society:				
Personal Services	6,536	6,541	6,534	7
Contractual Services	5,400	5,400	3,401	1,999
Total Humane Society	11,936	11,941	9,935	2,006
TB Hospitals:				
Contractual Services	16,204	16,204	16,204	0
Materials and Supplies	5,000	5,000	5,000	0
Total TB Hospitals	\$21,204	\$21,204	\$21,204	\$0

(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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Vital Statistics:				
Contractual Services	\$1,800	\$1,800	\$1,501	\$299
Other Health:				
Contractual Services	234,504	234,504	234,503	1
Total Health	269,444	269,449	267,143	2,306
Human Services:				
Soldiers Relief:				
Personal Services	233,211	233,211	162,379	70,832
Contractual Services	41,999	41,999	15,000	26,999
Materials and Supplies	30,161	30,161	15,555	14,606
Capital Outlay	243,830	243,830	100,279	143,551
Other	262,632	262,632	130,500	132,132
Total Soldiers Relief	811,833	811,833	423,713	388,120
Veteran Services:				
Personal Services	348,246	367,067	345,255	21,812
Contractual Services	174,956	174,956	101,884	73,072
Materials and Supplies	26,033	26,033	17,000	9,033
Capital Outlay	56,606	37,785	0	37,785
Other	5,700	5,700	1,000	4,700
Total Veteran Services	611,541	611,541	465,139	146,402
Child Welfare:				
Contractual Services	5,545	5,545	5,545	0
Public Assistance:				
Other	129,833	129,833	129,833	0
Total Human Services	1,558,752	1,558,752	1,024,230	534,522
Conservation and Recreation:				
Agriculture Society:				
Contractual Services	15,000	15,000	15,000	0
Other	428,894	443,931	443,931	0
Total Conservation and Recreation	\$443,894	\$458,931	\$458,931	\$0

(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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Intergovernmental:				
Grants:				
Contractual Services	\$8,217	\$8,217	\$8,217	\$0
Other	61,000	61,000	61,000	0
Total Intergovernmental	69,217	69,217	69,217	0
Debt Service:				
Principal Retirement	117,807	214,522	214,522	0
Interest	19,089	39,174	39,174	0
Total Debt Service	136,896	253,696	253,696	0
<i>Total Expenditures</i>	<u>20,820,624</u>	<u>21,642,576</u>	<u>19,988,808</u>	<u>1,653,768</u>
<i>Excess of Revenues Over Expenditures</i>	<u>10,642,672</u>	<u>10,920,720</u>	<u>14,863,906</u>	<u>3,943,186</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	3,000	3,000	544	(2,456)
Advances In	336,506	336,506	323,586	(12,920)
Advances Out	0	(782,770)	(782,770)	0
Transfers In	465,000	450,000	353,192	(96,808)
Transfers Out	(11,184,604)	(13,331,841)	(13,177,996)	153,845
<i>Total Other Financing Sources (Uses)</i>	<u>(10,380,098)</u>	<u>(13,325,105)</u>	<u>(13,283,444)</u>	<u>41,661</u>
<i>Net Change in Fund Balance</i>	262,574	(2,404,385)	1,580,462	3,984,847
<i>Fund Balance Beginning of Year</i>	14,783,823	14,783,823	14,783,823	0
Prior Year Encumbrances Appropriated	1,053,605	1,053,605	1,053,605	0
<i>Fund Balance End of Year</i>	<u>\$16,100,002</u>	<u>\$13,433,043</u>	<u>\$17,417,890</u>	<u>\$3,984,847</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$5,903,331	\$5,903,331	\$6,031,326	\$127,995
Intergovernmental	2,627,377	2,627,377	3,438,227	810,850
Leases and Rentals	51,481	51,481	136,436	84,955
Charges for Services	118,021	118,021	304,089	186,068
Contributions and Donations	5,500	5,500	18,633	13,133
Other	33,704	33,704	64,233	30,529
<i>Total Revenues</i>	<u>8,739,414</u>	<u>8,739,414</u>	<u>9,992,944</u>	<u>1,253,530</u>
Expenditures				
Current:				
Health:				
Board of Developmental Disabilities:				
Personal Services	4,887,369	4,887,369	4,183,039	704,330
Contractual Services	5,360,754	5,863,172	5,327,577	535,595
Materials and Supplies	79,635	79,635	59,399	20,236
Capital Outlay	107,750	107,750	54,223	53,527
Other	266,260	4,661,630	337,130	4,324,500
<i>Total Expenditures</i>	<u>10,701,768</u>	<u>15,599,556</u>	<u>9,961,368</u>	<u>5,638,188</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,962,354)</u>	<u>(6,860,142)</u>	<u>31,576</u>	<u>6,891,718</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	9,433	9,433	25,000	15,567
Insurance Recovery	471,212	471,212	1,248,824	777,612
Advances Out	0	(280,000)	0	280,000
Transfers Out	(48,114)	(1,451,451)	(1,278,824)	172,627
<i>Total Other Financing Sources (Uses)</i>	<u>432,531</u>	<u>(1,250,806)</u>	<u>(5,000)</u>	<u>1,245,806</u>
<i>Net Change in Fund Balance</i>	<u>(1,529,823)</u>	<u>(8,110,948)</u>	<u>26,576</u>	<u>8,137,524</u>
<i>Fund Balance Beginning of Year</i>	<u>13,258,018</u>	<u>13,258,018</u>	<u>13,258,018</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>1,568</u>	<u>1,568</u>	<u>1,568</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,729,763</u></u>	<u><u>\$5,148,638</u></u>	<u><u>\$13,286,162</u></u>	<u><u>\$8,137,524</u></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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	\$6,600,000	\$6,600,000	\$7,065,248	\$465,248
Interest	20,000	20,000	221,987	201,987
Fines and Forfeitures	45,000	45,000	42,766	(2,234)
Charges for Services	222,901	222,901	652,119	429,218
Other	70,000	70,000	65,324	(4,676)
<i>Total Revenues</i>	<u>6,957,901</u>	<u>6,957,901</u>	<u>8,047,444</u>	<u>1,089,543</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	539,410	537,410	483,564	53,846
Materials and Supplies	4,280	4,280	2,582	1,698
Capital Outlay	8,000	50,000	48,841	1,159
Total Engineer - Administration	<u>551,690</u>	<u>591,690</u>	<u>534,987</u>	<u>56,703</u>
Engineer - Roads:				
Personal Services	2,002,120	2,002,120	1,892,200	109,920
Contractual Services	884,578	1,929,578	1,242,635	686,943
Materials and Supplies	2,277,477	2,257,477	2,005,016	252,461
Capital Outlay	606,706	1,773,706	1,683,081	90,625
Other	15,400	15,400	11,527	3,873
Total Engineer - Roads	<u>5,786,281</u>	<u>7,978,281</u>	<u>6,834,459</u>	<u>1,143,822</u>
Engineer - Bridges:				
Personal Services	27,800	27,800	22,881	4,919
Contractual Services	348,103	448,103	321,034	127,069
Materials and Supplies	185,157	485,157	433,808	51,349
Capital Outlay	861,099	761,099	587,391	173,708
Total Engineer - Bridges	<u>1,422,159</u>	<u>1,722,159</u>	<u>1,365,114</u>	<u>357,045</u>
<i>Total Expenditures</i>	<u>7,760,130</u>	<u>10,292,130</u>	<u>8,734,560</u>	<u>1,557,570</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(802,229)</u>	<u>(3,334,229)</u>	<u>(687,116)</u>	<u>2,647,113</u>
Other Financing Sources				
Sale of Capital Assets	<u>27,099</u>	<u>27,099</u>	<u>27,099</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(775,130)</u>	<u>(3,307,130)</u>	<u>(660,017)</u>	<u>2,647,113</u>
<i>Fund Balance Beginning of Year</i>	<u>4,003,613</u>	<u>4,003,613</u>	<u>4,003,613</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>948,599</u>	<u>948,599</u>	<u>948,599</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$4,177,082</u>	<u>\$1,645,082</u>	<u>\$4,292,195</u>	<u>\$2,647,113</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive :				
Commissioners:				
Contractual Services	46,363	46,363	46,363	0
County Auditor:				
Capital Outlay	466,950	466,950	466,950	0
County Recorder:				
Contractual Services	400,000	400,000	400,000	0
Maintenance:				
Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Total General Government -				
Legislative and Executive	<u>963,313</u>	<u>963,313</u>	<u>963,313</u>	<u>0</u>
Public Works:				
Grants:				
Other	1,000,000	1,000,000	1,000,000	0
Engineer - Roads:				
Capital Outlay	1,241,713	1,241,713	1,241,713	0
Local Fiscal Recovery:				
Capital Outlay	<u>3,316,283</u>	<u>3,316,283</u>	<u>3,316,283</u>	<u>0</u>
Total Public Works	<u>5,557,996</u>	<u>5,557,996</u>	<u>5,557,996</u>	<u>0</u>
Human Services:				
Child Support Enforcement Agency:				
Capital Outlay	29,000	29,000	29,000	0
Tuff Bags:				
Materials and Supplies	<u>290,971</u>	<u>290,971</u>	<u>290,971</u>	<u>0</u>
Total Human Services	<u>\$319,971</u>	<u>\$319,971</u>	<u>\$319,971</u>	<u>\$0</u>
				(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Fiscal Recovery Fund (continued)
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Conservation and Recreation:				
Grants:				
Capital Outlay	\$34,999	\$34,999	\$34,999	\$0
Other	162,820	162,820	162,820	0
Total Conservation and Recreation	197,819	197,819	197,819	0
Intergovernmental:				
Grants:				
Materials and Supplies	10,000	10,000	10,000	0
Capital Outlay	2,020,181	2,020,181	2,020,181	0
Other	1,050,915	1,050,915	1,050,915	0
Total Intergovernmental	3,081,096	3,081,096	3,081,096	0
Capital Outlay:				
Capital Outlay	6,438,398	6,438,398	6,438,398	0
Other	8,000	8,000	8,000	0
Total Capital Outlay	6,446,398	6,446,398	6,446,398	0
<i>Total Expenditures</i>	16,566,593	16,566,593	16,566,593	0
<i>Net Change in Fund Balance</i>	(16,566,593)	(16,566,593)	(16,566,593)	0
<i>Fund Balance Beginning of Year</i>	558,421	558,421	558,421	0
Prior Year Encumbrances Appropriated	16,046,593	16,046,593	16,046,593	0
<i>Fund Balance End of Year</i>	\$38,421	\$38,421	\$38,421	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer District Fund
For the Year Ended December 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Charges for Services	\$2,355,600	\$2,355,600	\$2,367,157	\$11,557
Tap-in Fees	33,900	33,900	8,922	(24,978)
OPWC Loans Issued	90,380	441,133	53,049	(388,084)
Other	7,600	7,600	33,645	26,045
<i>Total Revenues</i>	<u>2,487,480</u>	<u>2,838,233</u>	<u>2,462,773</u>	<u>(375,460)</u>
Expenses				
Personal Services	819,205	823,431	795,381	28,050
Materials and Supplies	80,116	80,116	79,615	501
Contractual Services	1,100,917	1,291,040	1,214,351	76,689
Capital Outlay	937,562	1,434,483	1,433,986	497
Other	3,052	3,052	2,000	1,052
Debt Service:				
Principal Retirement	378,543	383,624	383,621	3
Interest	61,500	61,500	61,471	29
<i>Total Expenses</i>	<u>3,380,895</u>	<u>4,077,246</u>	<u>3,970,425</u>	<u>106,821</u>
<i>Excess of Revenues Under Expenses before Capital Contributions and Advances</i>	(893,415)	(1,239,013)	(1,507,652)	(268,639)
Capital Contributions	2,782,014	2,831,682	806,596	(2,025,086)
Advances Out	<u>(44,857)</u>	<u>(44,857)</u>	<u>(44,857)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	1,843,742	1,547,812	(745,913)	(2,293,725)
<i>Fund Equity Beginning of Year</i>	(411,812)	(411,812)	(411,812)	0
Prior Year Encumbrances Appropriated	<u>1,167,931</u>	<u>1,167,931</u>	<u>1,167,931</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$2,599,861</u>	<u>\$2,303,931</u>	<u>\$10,206</u>	<u>(\$2,293,725)</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	\$1,506,300	\$1,506,300	\$1,547,643	\$41,343
Tap-in Fees	18,200	18,200	16,330	(1,870)
Revenue Bonds Issued	2,232,000	2,232,000	282,558	(1,949,442)
OWDA Loans Issued	501,400	571,564	97,164	(474,400)
Other	6,400	6,400	23,040	16,640
<i>Total Revenues</i>	<u>4,264,300</u>	<u>4,334,464</u>	<u>1,966,735</u>	<u>(2,367,729)</u>
Expenses				
Personal Services	707,040	710,379	697,901	12,478
Materials and Supplies	139,547	139,547	131,846	7,701
Contractual Services	309,241	3,974,980	3,950,021	24,959
Capital Outlay	255,340	1,214,788	1,214,706	82
Other	10,830	11,230	10,575	655
Debt Service:				
Principal Retirement	286,169	561,048	561,048	0
Interest	93,601	96,965	96,965	0
Issuance Costs	0	16,750	16,750	0
<i>Total Expenses</i>	<u>1,801,768</u>	<u>6,725,687</u>	<u>6,679,812</u>	<u>45,875</u>
<i>Excess of Revenues Over (Under) Expenses before Capital Contributions and Advances</i>	2,462,532	(2,391,223)	(4,713,077)	(2,321,854)
Capital Contributions	1,947,326	2,701,326	955,588	(1,745,738)
Advances Out	(36,555)	(36,555)	(36,555)	0
<i>Net Change in Fund Equity</i>	4,373,303	273,548	(3,794,044)	(4,067,592)
<i>Fund Equity Beginning of Year</i>	522,980	522,980	522,980	0
Prior Year Encumbrances Appropriated	221,763	221,763	221,763	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$5,118,046</u>	<u>\$1,018,291</u>	<u>(\$3,049,301)</u>	<u>(\$4,067,592)</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$8,417,534	\$8,417,534	\$7,613,996	(\$803,538)
Other	15,351	15,351	19,992	4,641
<i>Total Revenues</i>	<u>8,432,885</u>	<u>8,432,885</u>	<u>7,633,988</u>	<u>(798,897)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	5,246,706	5,123,176	5,115,631	7,545
Contractual Services	361,940	262,940	254,513	8,427
Materials and Supplies	87,367	62,367	62,362	5
Capital Outlay	159,893	99,893	97,656	2,237
Other	126,044	116,001	116,001	0
Total Public Assistance	<u>5,981,950</u>	<u>5,664,377</u>	<u>5,646,163</u>	<u>18,214</u>
Social Services:				
Personal Services	9,912	686,394	525,998	160,396
Contractual Services	179,138	1,990,628	1,919,743	70,885
Other	3,523	34,453	34,453	0
Total Social Services	<u>192,573</u>	<u>2,711,475</u>	<u>2,480,194</u>	<u>231,281</u>
<i>Total Expenditures</i>	<u>6,174,523</u>	<u>8,375,852</u>	<u>8,126,357</u>	<u>249,495</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<u>2,258,362</u>	<u>57,033</u>	<u>(492,369)</u>	<u>(549,402)</u>
Other Financing Sources (Uses)				
Advances In	0	0	733,000	733,000
Advances Out	(294,208)	(294,714)	(294,714)	0
Transfers In	1,728,937	228,937	222,239	(6,698)
<i>Total Other Financing Sources (Uses)</i>	<u>1,434,729</u>	<u>(65,777)</u>	<u>660,525</u>	<u>726,302</u>
<i>Net Change in Fund Balance</i>	<u>3,693,091</u>	<u>(8,744)</u>	<u>168,156</u>	<u>176,900</u>
<i>Fund Deficit Beginning of Year</i>	<u>(474,378)</u>	<u>(474,378)</u>	<u>(474,378)</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>483,122</u>	<u>483,122</u>	<u>483,122</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$3,701,835</u>	<u>\$0</u>	<u>\$176,900</u>	<u>\$176,900</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$1,858,080	\$1,858,080	\$1,758,933	(\$99,147)
Charges for Services	270,000	270,000	293,460	23,460
Other	3,404	3,404	2,379	(1,025)
<i>Total Revenues</i>	<u>2,131,484</u>	<u>2,131,484</u>	<u>2,054,772</u>	<u>(76,712)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,928,321	1,871,321	1,787,914	83,407
Contractual Services	413,625	472,025	447,402	24,623
Materials and Supplies	26,180	26,180	25,730	450
Capital Outlay	15,822	12,822	5,000	7,822
Other	0	1,600	1,600	0
Total Human Services	<u>2,383,948</u>	<u>2,383,948</u>	<u>2,267,646</u>	<u>116,302</u>
Debt Service:				
Principal Retirement	3,036	3,036	3,036	0
Interest	769	769	769	0
Total Debt Service	<u>3,805</u>	<u>3,805</u>	<u>3,805</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,387,753</u>	<u>2,387,753</u>	<u>2,271,451</u>	<u>116,302</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(256,269)</u>	<u>(256,269)</u>	<u>(216,679)</u>	<u>39,590</u>
Other Financing Sources				
Transfers In	<u>140,712</u>	<u>140,712</u>	<u>140,712</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(115,557)</u>	<u>(115,557)</u>	<u>(75,967)</u>	<u>39,590</u>
<i>Fund Balance Beginning of Year</i>	<u>216,017</u>	<u>216,017</u>	<u>216,017</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>61,817</u>	<u>61,817</u>	<u>61,817</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$162,277</u></u>	<u><u>\$162,277</u></u>	<u><u>\$201,867</u></u>	<u><u>\$39,590</u></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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$180,000	\$180,000	\$178,003	(\$1,997)
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	192,640	192,640	101,611	91,029
Capital Outlay	0	23,000	23,000	0
Other	300	300	0	300
<i>Total Expenditures</i>	<u>192,940</u>	<u>215,940</u>	<u>124,611</u>	<u>91,329</u>
<i>Net Change in Fund Balance</i>	(12,940)	(35,940)	53,392	89,332
<i>Fund Balance Beginning of Year</i>	376,993	376,993	376,993	0
Prior Year Encumbrances Appropriated	<u>83,640</u>	<u>83,640</u>	<u>83,640</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$447,693</u></u>	<u><u>\$424,693</u></u>	<u><u>\$514,025</u></u>	<u><u>\$89,332</u></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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Sales Taxes	\$0	\$0	\$30,176	\$30,176
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	425,470	425,470	408,947	16,523
Capital Outlay	0	61,000	61,000	0
<i>Total Expenditures</i>	<u>425,470</u>	<u>486,470</u>	<u>469,947</u>	<u>16,523</u>
<i>Net Change in Fund Balance</i>	(425,470)	(486,470)	(439,771)	46,699
<i>Fund Balance Beginning of Year</i>	3,939,215	3,939,215	3,939,215	0
Prior Year Encumbrances Appropriated	<u>165,370</u>	<u>165,370</u>	<u>165,370</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,679,115</u></u>	<u><u>\$3,618,115</u></u>	<u><u>\$3,664,814</u></u>	<u><u>\$46,699</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Licenses and Permits	\$100	\$100	\$185	\$85
Charges for Services	1,229,000	1,229,000	1,313,229	84,229
Other	100	100	463	363
<i>Total Revenues</i>	<u>1,229,200</u>	<u>1,229,200</u>	<u>1,313,877</u>	<u>84,677</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	600,997	600,997	445,788	155,209
Contractual Services	440,122	440,122	386,735	53,387
Materials and Supplies	16,898	16,898	15,367	1,531
Capital Outlay	12,970	12,970	10,470	2,500
Total Real Estate Assessment	<u>1,070,987</u>	<u>1,070,987</u>	<u>858,360</u>	<u>212,627</u>
Geographic Information Systems:				
Personal Services	186,368	186,368	182,682	3,686
Contractual Services	104,652	104,652	101,451	3,201
Materials and Supplies	17,767	17,767	15,267	2,500
Capital Outlay	2,500	2,500	2,500	0
Other	2,500	2,500	0	2,500
Total Geographic Information Systems	<u>313,787</u>	<u>313,787</u>	<u>301,900</u>	<u>11,887</u>
<i>Total Expenditures</i>	<u>1,384,774</u>	<u>1,384,774</u>	<u>1,160,260</u>	<u>224,514</u>
<i>Net Change in Fund Balance</i>	(155,574)	(155,574)	153,617	309,191
<i>Fund Balance Beginning of Year</i>	1,879,344	1,879,344	1,879,344	0
Prior Year Encumbrances Appropriated	<u>197,203</u>	<u>197,203</u>	<u>197,203</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,920,973</u>	<u>\$1,920,973</u>	<u>\$2,230,164</u>	<u>\$309,191</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$4,550,723	\$4,550,723	\$3,930,574	(\$620,149)
Contributions and Donations	20,000	20,000	0	(20,000)
Other	211,746	211,746	140,266	(71,480)
<i>Total Revenues</i>	<u>4,782,469</u>	<u>4,782,469</u>	<u>4,070,840</u>	<u>(711,629)</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	1,518,725	2,011,225	1,971,225	40,000
Contractual Services	6,387,535	6,581,356	6,574,140	7,216
Materials and Supplies	10,000	10,000	5,809	4,191
Capital Outlay	50,000	10,000	0	10,000
Other	12,500	10,000	10,000	0
<i>Total Expenditures</i>	<u>7,978,760</u>	<u>8,622,581</u>	<u>8,561,174</u>	<u>61,407</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,196,291)</u>	<u>(3,840,112)</u>	<u>(4,490,334)</u>	<u>(650,222)</u>
Other Financing Sources				
Transfers In	<u>3,186,339</u>	<u>3,186,339</u>	<u>3,195,569</u>	<u>9,230</u>
<i>Net Change in Fund Balance</i>	<u>(9,952)</u>	<u>(653,773)</u>	<u>(1,294,765)</u>	<u>(640,992)</u>
<i>Fund Balance Beginning of Year</i>	<u>649,630</u>	<u>649,630</u>	<u>649,630</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>9,952</u>	<u>9,952</u>	<u>9,952</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$649,630</u></u>	<u><u>\$5,809</u></u>	<u><u>(\$635,183)</u></u>	<u><u>(\$640,992)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$0	\$2,500	\$2,500	\$0
Licenses and Permits	256,000	256,000	249,658	(6,342)
Fines and Forfeitures	13,000	13,000	13,060	60
Charges for Services	12,000	12,000	27,699	15,699
Contributions and Donations	3,000	5,700	13,483	7,783
Other	200	200	125	(75)
<i>Total Revenues</i>	<u>284,200</u>	<u>289,400</u>	<u>306,525</u>	<u>17,125</u>
Expenditures				
Current:				
Health:				
Dog and Kennel:				
Personal Services	250,394	250,426	231,442	18,984
Contractual Services	29,374	26,874	25,767	1,107
Materials and Supplies	18,774	21,274	21,116	158
Capital Outlay	1,962	1,962	1,962	0
Other	60,190	64,012	53,221	10,791
<i>Total Dog and Kennel</i>	<u>360,694</u>	<u>364,548</u>	<u>333,508</u>	<u>31,040</u>
Dog Pound Donation:				
Contractual Services	1,725	18,855	18,845	10
Other	23	23	11	12
<i>Total Dog Pound Donation</i>	<u>1,748</u>	<u>18,878</u>	<u>18,856</u>	<u>22</u>
<i>Total Expenditures</i>	<u>362,442</u>	<u>383,426</u>	<u>352,364</u>	<u>31,062</u>
<i>Net Change in Fund Balance</i>	<u>(78,242)</u>	<u>(94,026)</u>	<u>(45,839)</u>	<u>48,187</u>
<i>Fund Balance Beginning of Year</i>	<u>228,321</u>	<u>228,321</u>	<u>228,321</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>18,254</u>	<u>18,254</u>	<u>18,254</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$168,333</u></u>	<u><u>\$152,549</u></u>	<u><u>\$200,736</u></u>	<u><u>\$48,187</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$173,000	\$173,000	\$152,190	(\$20,810)
Other	50	50	122,868	122,818
<i>Total Revenues</i>	<u>173,050</u>	<u>173,050</u>	<u>275,058</u>	<u>102,008</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	73,879	75,360	68,159	7,201
Contractual Services	12,432	12,432	11,193	1,239
Materials and Supplies	1,000	1,000	1,000	0
Capital Outlay	3,569	3,569	1,400	2,169
Other	21,424	21,424	21,424	0
Total Delinquent Real Estate - Treasurer	<u>112,304</u>	<u>113,785</u>	<u>103,176</u>	<u>10,609</u>
Delinquent Real Estate - Prosecutor:				
Personal Services	82,625	85,474	81,855	3,619
Contractual Services	1,000	1,000	55	945
Total Delinquent Real Estate - Prosecutor	<u>83,625</u>	<u>86,474</u>	<u>81,910</u>	<u>4,564</u>
Unclaimed Monies - Foreclosures:				
Other	200,000	200,000	122,707	77,293
<i>Total Expenditures</i>	<u>395,929</u>	<u>400,259</u>	<u>307,793</u>	<u>92,466</u>
<i>Net Change in Fund Balance</i>	<u>(222,879)</u>	<u>(227,209)</u>	<u>(32,735)</u>	<u>194,474</u>
<i>Fund Balance Beginning of Year</i>	<u>544,458</u>	<u>544,458</u>	<u>544,458</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>14,325</u>	<u>14,325</u>	<u>14,325</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$335,904</u></u>	<u><u>\$331,574</u></u>	<u><u>\$526,048</u></u>	<u><u>\$194,474</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$1,560,000	\$1,590,000	\$1,596,676	\$6,676
Intergovernmental	39,000	39,000	32,344	(6,656)
<i>Total Revenues</i>	<u>1,599,000</u>	<u>1,629,000</u>	<u>1,629,020</u>	<u>20</u>
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,597,800	1,628,000	1,627,971	29
Other	1,200	1,200	1,200	0
<i>Total Expenditures</i>	<u>1,599,000</u>	<u>1,629,200</u>	<u>1,629,171</u>	<u>29</u>
<i>Net Change in Fund Balance</i>	0	(200)	(151)	49
<i>Fund Balance Beginning of Year</i>	<u>218</u>	<u>218</u>	<u>218</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$218</u>	<u>\$18</u>	<u>\$67</u>	<u>\$49</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
OneOhio Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Settlements	\$0	\$137,431	\$147,763	\$10,332
Expenditures				
Current:				
Health:				
OneOhio:				
Contractual Services	0	10,000	10,000	0
<i>Excess of Revenues Over Expenditures</i>	0	127,431	137,763	10,332
Other Financing Uses				
Transfers Out	(32,432)	(32,432)	0	32,432
<i>Net Change in Fund Balance</i>	(32,432)	94,999	137,763	42,764
<i>Fund Balance Beginning of Year</i>	32,432	32,432	32,432	0
<i>Fund Balance End of Year</i>	\$0	\$127,431	\$170,195	\$42,764

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$1,018,035	\$1,018,035	\$628,708	(\$389,327)
Charges for Services	1,000	1,000	0	(1,000)
Other	25,000	25,000	76,312	51,312
<i>Total Revenues</i>	<u>1,044,035</u>	<u>1,044,035</u>	<u>705,020</u>	<u>(339,015)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	7,134	7,134	5,500	1,634
Other	4,500	4,500	0	4,500
Total General Government	11,634	11,634	5,500	6,134
Public Works:				
Community Development Program:				
Capital Outlay	358,666	452,666	375,950	76,716
Intergovernmental:				
Block Grant:				
Other	664,806	664,806	469,035	195,771
<i>Total Expenditures</i>	<u>1,035,106</u>	<u>1,129,106</u>	<u>850,485</u>	<u>278,621</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	8,929	(85,071)	(145,465)	(60,394)
Other Financing Uses				
Transfers Out	(5,000)	(5,000)	0	5,000
<i>Net Change in Fund Balance</i>	3,929	(90,071)	(145,465)	(55,394)
<i>Fund Deficit Beginning of Year</i>	(123,065)	(123,065)	(123,065)	0
Prior Year Encumbrances Appropriated	218,106	218,106	218,106	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$98,970</u>	<u>\$4,970</u>	<u>(\$50,424)</u>	<u>(\$55,394)</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$26,300	\$26,300	\$21,369	(\$4,931)
Charges for Services	21,300	21,300	26,420	5,120
Other	1,500	1,500	100	(1,400)
<i>Total Revenues</i>	<u>49,100</u>	<u>49,100</u>	<u>47,889</u>	<u>(1,211)</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	138,202	142,012	141,627	385
Contractual Services	1,650	1,650	150	1,500
Materials and Supplies	4,122	4,122	2,308	1,814
Capital Outlay	500	500	0	500
<i>Total Expenditures</i>	<u>144,474</u>	<u>148,284</u>	<u>144,085</u>	<u>4,199</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(95,374)</u>	<u>(99,184)</u>	<u>(96,196)</u>	<u>2,988</u>
Other Financing Sources				
Transfers In	100,522	100,522	100,522	0
<i>Net Change in Fund Balance</i>	<u>5,148</u>	<u>1,338</u>	<u>4,326</u>	<u>2,988</u>
<i>Fund Balance Beginning of Year</i>	<u>506</u>	<u>506</u>	<u>506</u>	<u>0</u>
Prior Year Encumbrances Appropriated	1,406	1,406	1,406	0
<i>Fund Balance End of Year</i>	<u>\$7,060</u>	<u>\$3,250</u>	<u>\$6,238</u>	<u>\$2,988</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Charges for Services	\$2,000	\$2,000	\$1,900	(\$100)
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	2,000	2,000	1,900	100
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Brownfield Demolition and Site Revitalization Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	\$490,887	\$490,887	\$156,603	(\$334,284)
Expenditures				
Current:				
Public Works:				
Brownfield Demolition and Revitalization:				
Contractual Services	490,887	490,887	424,138	66,749
<i>Net Change in Fund Balance</i>	0	0	(267,535)	(267,535)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	\$0	(\$267,535)	(\$267,535)

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$161,756	\$148,710	\$147,711	(\$999)
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	149,046	154,644	142,232	12,412
Contractual Services	9,775	8,893	8,644	249
Materials and Supplies	3,910	7,000	6,700	300
Capital Outlay	0	9,200	9,015	185
<i>Total Expenditures</i>	162,731	179,737	166,591	13,146
<i>Net Change in Fund Balance</i>	(975)	(31,027)	(18,880)	12,147
<i>Fund Balance Beginning of Year</i>	59,421	59,421	59,421	0
Prior Year Encumbrances Appropriated	975	975	975	0
<i>Fund Balance End of Year</i>	\$59,421	\$29,369	\$41,516	\$12,147

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$176,258	\$176,258	\$39,824	(\$136,434)
Fines and Forfeitures	0	0	1,341	1,341
Contributions and Donations	0	0	650	650
<i>Total Revenues</i>	<u>176,258</u>	<u>176,258</u>	<u>41,815</u>	<u>(134,443)</u>
Expenditures				
Current:				
Public Safety:				
Multi-County Lead Task Force:				
Personal Services	40,428	6,171	750	5,421
Contractual Services	3,950	51,207	47,999	3,208
Materials and Supplies	13,000	0	0	0
Capital Outlay	77,023	119,423	55,600	63,823
Other	42,812	42,812	22,000	20,812
<i>Total Expenditures</i>	<u>177,213</u>	<u>219,613</u>	<u>126,349</u>	<u>93,264</u>
<i>Excess of Revenues Under Expenditures</i>	(955)	(43,355)	(84,534)	(41,179)
Other Financing Sources				
Advance In	0	42,400	49,770	7,370
<i>Net Change in Fund Balance</i>	(955)	(955)	(34,764)	(33,809)
<i>Fund Balance Beginning of Year</i>	7,621	7,621	7,621	0
Prior Year Encumbrances Appropriated	955	955	955	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$7,621</u>	<u>\$7,621</u>	<u>(\$26,188)</u>	<u>(\$33,809)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Care Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$138,486	\$138,486	\$187,196	\$48,710
Charges for Services	0	0	4	4
<i>Total Revenues</i>	<u>138,486</u>	<u>138,486</u>	<u>187,200</u>	<u>48,714</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	172,756	173,113	171,614	1,499
Contractual Services	47,813	51,013	31,118	19,895
Materials and Supplies	6,634	9,628	9,114	514
Capital Outlay	500	500	0	500
Total Public Safety	<u>227,703</u>	<u>234,254</u>	<u>211,846</u>	<u>22,408</u>
Debt Service:				
Principal Retirement	5,765	5,765	5,765	0
Interest	6,235	6,235	6,235	0
Total Debt Service	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>239,703</u>	<u>246,254</u>	<u>223,846</u>	<u>22,408</u>
<i>Net Change in Fund Balance</i>	(101,217)	(107,768)	(36,646)	71,122
<i>Fund Balance Beginning of Year</i>	106,993	106,993	106,993	0
Prior Year Encumbrances Appropriated	<u>23,184</u>	<u>23,184</u>	<u>23,184</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$28,960</u>	<u>\$22,409</u>	<u>\$93,531</u>	<u>\$71,122</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Licenses and Permits	\$90,000	\$90,000	\$57,329	(\$32,671)
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Personal Services	950	950	0	950
Contractual Services	103,955	103,955	65,341	38,614
Materials and Supplies	5,022	5,022	2,022	3,000
Other	200	200	0	200
<i>Total Expenditures</i>	<u>110,127</u>	<u>110,127</u>	<u>67,363</u>	<u>42,764</u>
<i>Excess of Revenues Under Expenditures</i>	(20,127)	(20,127)	(10,034)	10,093
Other Financing Uses				
Transfers Out	(50,000)	(50,000)	0	50,000
<i>Net Change in Fund Balance</i>	(70,127)	(70,127)	(10,034)	60,093
<i>Fund Balance Beginning of Year</i>	171,347	171,347	171,347	0
Prior Year Encumbrances Appropriated	23,977	23,977	23,977	0
<i>Fund Balance End of Year</i>	<u>\$125,197</u>	<u>\$125,197</u>	<u>\$185,290</u>	<u>\$60,093</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$57,053	\$57,053	\$59,546	\$2,493
Expenditures				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	213,050	213,050	180,619	32,431
Contractual Services	4,398	4,398	4,398	0
Materials and Supplies	863	863	861	2
<i>Total Expenditures</i>	<u>218,311</u>	<u>218,311</u>	<u>185,878</u>	<u>32,433</u>
<i>Excess of Revenues Under Expenditures</i>	(161,258)	(161,258)	(126,332)	34,926
Other Financing Sources				
Transfers In	160,895	160,895	160,895	0
<i>Net Change in Fund Balance</i>	(363)	(363)	34,563	34,926
<i>Fund Balance Beginning of Year</i>	8,770	8,770	8,770	0
Prior Year Encumbrances Appropriated	363	363	363	0
<i>Fund Balance End of Year</i>	<u>\$8,770</u>	<u>\$8,770</u>	<u>\$43,696</u>	<u>\$34,926</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
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>	992	992	992	0
<i>Fund Balance End of Year</i>	\$992	\$992	\$992	\$0

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	\$0	\$0	\$22,159	\$22,159
Expenditures				
Current:				
Public Safety:				
Sheriff:				
Personal Services	18,700	26,200	17,500	8,700
<i>Net Change in Fund Balance</i>	(18,700)	(26,200)	4,659	30,859
<i>Fund Balance Beginning of Year</i>	17,774	17,774	17,774	0
Prior Year Encumbrances Appropriated	8,700	8,700	8,700	0
<i>Fund Balance End of Year</i>	<u>\$7,774</u>	<u>\$274</u>	<u>\$31,133</u>	<u>\$30,859</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Prosecutor's Law Enforcement Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Fines and Forfeitures	\$0	\$0	\$4,379	\$4,379
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	4,379	4,379
<i>Fund Balance Beginning of Year</i>	1,679	1,679	1,679	0
<i>Fund Balance End of Year</i>	\$1,679	\$1,679	\$6,058	\$4,379

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Law Enforcement Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Fines and Forfeitures	\$0	\$0	\$19,744	\$19,744
Expenditures				
Current:				
Public Safety:				
Law Enforcement Trust:				
Contractual Services	0	6,000	6,000	0
Other	13,603	13,603	13,603	0
<i>Total Expenditures</i>	13,603	19,603	19,603	0
<i>Net Change in Fund Balance</i>	(13,603)	(19,603)	141	19,744
<i>Fund Balance Beginning of Year</i>	32,567	32,567	32,567	0
Prior Year Encumbrances Appropriated	5,000	5,000	5,000	0
<i>Fund Balance End of Year</i>	\$23,964	\$17,964	\$37,708	\$19,744

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Rehabilitation and Correction Probation Grant Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$150,000	\$167,090	\$166,741	(\$349)
Expenditures				
Current:				
General Government:				
Judicial:				
DRC Probation Grant:				
Personal Services	150,000	159,014	157,298	1,716
PSI Writer Grant:				
Personal Services	0	1,236	0	1,236
<i>Total Expenditures</i>	<u>150,000</u>	<u>160,250</u>	<u>157,298</u>	<u>2,952</u>
<i>Net Change in Fund Balance</i>	0	6,840	9,443	2,603
<i>Fund Balance Beginning of Year</i>	<u>78,048</u>	<u>78,048</u>	<u>78,048</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$78,048</u></u>	<u><u>\$84,888</u></u>	<u><u>\$87,491</u></u>	<u><u>\$2,603</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Smart Ohio Funding Grant Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	237	237	237	0
<i>Fund Balance End of Year</i>	\$237	\$237	\$237	\$0

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Fines and Forfeitures	\$5,750	\$5,750	\$5,053	(\$697)
Other	450	450	570	120
<i>Total Revenues</i>	6,200	6,200	5,623	(577)
Expenditures				
Current:				
General Government:				
Judicial:				
Indigent Drivers:				
Contractual Services	7,863	7,863	7,863	0
<i>Net Change in Fund Balance</i>	(1,663)	(1,663)	(2,240)	(577)
<i>Fund Balance Beginning of Year</i>	19,538	19,538	19,538	0
Prior Year Encumbrances Appropriated	1,863	1,863	1,863	0
<i>Fund Balance End of Year</i>	<u>\$19,738</u>	<u>\$19,738</u>	<u>\$19,161</u>	<u>(\$577)</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$12,850	\$12,850	\$15,399	\$2,549
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	50	1,850	1,711	139
Contractual Services	15,113	21,113	20,187	926
<i>Total Expenditures</i>	15,163	22,963	21,898	1,065
<i>Net Change in Fund Balance</i>	(2,313)	(10,113)	(6,499)	3,614
<i>Fund Balance Beginning of Year</i>	21,891	21,891	21,891	0
Prior Year Encumbrances Appropriated	2,313	2,313	2,313	0
<i>Fund Balance End of Year</i>	\$21,891	\$14,091	\$17,705	\$3,614

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$16,500	\$16,500	\$15,637	(\$863)
Expenditures				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	7,500	7,500	5,777	1,723
Capital Outlay	10,996	10,996	5,659	5,337
<i>Total Expenditures</i>	18,496	18,496	11,436	7,060
<i>Net Change in Fund Balance</i>	(1,996)	(1,996)	4,201	6,197
<i>Fund Balance Beginning of Year</i>	29,974	29,974	29,974	0
<i>Fund Balance End of Year</i>	\$27,978	\$27,978	\$34,175	\$6,197

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Fines and Forfeitures	\$0	\$0	\$434	\$434
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	434	434
<i>Fund Balance Beginning of Year</i>	3,715	3,715	3,715	0
<i>Fund Balance End of Year</i>	\$3,715	\$3,715	\$4,149	\$434

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$18,000	\$18,000	\$16,163	(\$1,837)
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Contractual Services	9,000	9,000	8,668	332
Other	9,000	9,000	8,585	415
<i>Total Expenditures</i>	18,000	18,000	17,253	747
<i>Net Change in Fund Balance</i>	0	0	(1,090)	(1,090)
<i>Fund Balance Beginning of Year</i>	8,472	8,472	8,472	0
<i>Fund Balance End of Year</i>	\$8,472	\$8,472	\$7,382	(\$1,090)

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$59,000	\$59,000	\$66,828	\$7,828
Expenditures				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	66,294	66,755	65,338	1,417
Contractual Services	500	500	0	500
Capital Outlay	4,337	4,337	1,800	2,537
<i>Total Expenditures</i>	71,131	71,592	67,138	4,454
<i>Excess of Revenues Under Expenditures</i>	(12,131)	(12,592)	(310)	12,282
Other Financing Sources				
Transfers In	0	0	3,000	3,000
<i>Net Change in Fund Balance</i>	(12,131)	(12,592)	2,690	15,282
<i>Fund Balance Beginning of Year</i>	12,930	12,930	12,930	0
<i>Fund Balance End of Year</i>	\$799	\$338	\$15,620	\$15,282

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Fines and Forfeitures	\$1,500	\$1,500	\$1,984	\$484
Charges for Services	57,750	57,750	73,280	15,530
Other	0	0	10	10
<i>Total Revenues</i>	<u>59,250</u>	<u>59,250</u>	<u>75,274</u>	<u>16,024</u>
Expenditures				
Current:				
General Government:				
Judicial:				
County Court Special Projects:				
Contractual Services	63,614	63,614	59,043	4,571
Materials and Supplies	12,246	12,246	6,246	6,000
Capital Outlay	8,173	8,173	4,173	4,000
Other	11,250	11,250	10,989	261
<i>Total Expenditures</i>	<u>95,283</u>	<u>95,283</u>	<u>80,451</u>	<u>14,832</u>
<i>Net Change in Fund Balance</i>	(36,033)	(36,033)	(5,177)	30,856
<i>Fund Balance Beginning of Year</i>	73,469	73,469	73,469	0
Prior Year Encumbrances Appropriated	<u>36,033</u>	<u>36,033</u>	<u>36,033</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$73,469</u></u>	<u><u>\$73,469</u></u>	<u><u>\$104,325</u></u>	<u><u>\$30,856</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$58,133	\$58,133	\$41,970	(\$16,163)
Other	50	50	0	(50)
<i>Total Revenues</i>	<u>58,183</u>	<u>58,183</u>	<u>41,970</u>	<u>(16,213)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	12,704	12,704	8,681	4,023
Contractual Services	1,500	1,500	0	1,500
Materials and Supplies	2,978	2,978	551	2,427
Capital Outlay	33,275	34,775	22,198	12,577
<i>Total Expenditures</i>	<u>50,457</u>	<u>51,957</u>	<u>31,430</u>	<u>20,527</u>
<i>Net Change in Fund Balance</i>	7,726	6,226	10,540	4,314
<i>Fund Balance Beginning of Year</i>	95,843	95,843	95,843	0
Prior Year Encumbrances Appropriated	<u>5,417</u>	<u>5,417</u>	<u>5,417</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$108,986</u></u>	<u><u>\$107,486</u></u>	<u><u>\$111,800</u></u>	<u><u>\$4,314</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Special Projects Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$28,000	\$28,000	\$24,528	(\$3,472)
Expenditures				
Current:				
General Government:				
Judicial:				
Probate Court Special Projects:				
Personal Services	172	672	592	80
Contractual Services	27,290	26,990	11,729	15,261
Materials and Supplies	0	650	605	45
Capital Outlay	1,710	1,710	1,500	210
<i>Total Expenditures</i>	29,172	30,022	14,426	15,596
<i>Net Change in Fund Balance</i>	(1,172)	(2,022)	10,102	12,124
<i>Fund Balance Beginning of Year</i>	36,631	36,631	36,631	0
Prior Year Encumbrances Appropriated	1,172	1,172	1,172	0
<i>Fund Balance End of Year</i>	\$36,631	\$35,781	\$47,905	\$12,124

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$45,000	\$45,000	\$59,908	\$14,908
Expenditures				
Current:				
General Government:				
Judicial:				
Common Pleas Special Projects:				
Contractual Services	189,492	185,996	178,125	7,871
Materials and Supplies	1,185	1,185	685	500
Capital Outlay	46,156	46,156	28,801	17,355
Total General Government - Judicial	236,833	233,337	207,611	25,726
Debt Service:				
Principal Retirement	11,250	11,250	11,250	0
<i>Total Expenditures</i>	<i>248,083</i>	<i>244,587</i>	<i>218,861</i>	<i>25,726</i>
<i>Excess of Revenues Under Expenditures</i>	<i>(203,083)</i>	<i>(199,587)</i>	<i>(158,953)</i>	<i>40,634</i>
Other Financing Uses				
Transfers Out	0	(7,863)	(7,863)	0
<i>Net Change in Fund Balance</i>	<i>(203,083)</i>	<i>(207,450)</i>	<i>(166,816)</i>	<i>40,634</i>
<i>Fund Balance Beginning of Year</i>	<i>40,108</i>	<i>40,108</i>	<i>40,108</i>	<i>0</i>
Prior Year Encumbrances Appropriated	167,342	167,342	167,342	0
<i>Fund Balance End of Year</i>	<i>\$4,367</i>	<i>\$0</i>	<i>\$40,634</i>	<i>\$40,634</i>

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, 2023

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Treasury Seizure of Monies Fund
For the Year Ended December 31, 2023

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jury Administration Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Contributions and Donations	\$900	\$900	\$1,173	\$273
Expenditures				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	500	500	0	500
Materials and Supplies	1,317	1,317	401	916
Capital Outlay	1,200	1,200	0	1,200
<i>Total Expenditures</i>	3,017	3,017	401	2,616
<i>Net Change in Fund Balance</i>	(2,117)	(2,117)	772	2,889
<i>Fund Balance Beginning of Year</i>	2,176	2,176	2,176	0
Prior Year Encumbrances Appropriated	276	276	276	0
<i>Fund Balance End of Year</i>	\$335	\$335	\$3,224	\$2,889

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$0	\$10,000	\$10,000	\$0
Interest	0	0	29	29
<i>Total Revenues</i>	<u>0</u>	<u>10,000</u>	<u>10,029</u>	<u>29</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Board of Elections:				
Capital Outlay	0	10,000	10,000	0
Intergovernmental:				
Return of Grant:				
Other	7,849	7,849	7,849	0
<i>Total Expenditures</i>	<u>7,849</u>	<u>17,849</u>	<u>17,849</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(7,849)</u>	<u>(7,849)</u>	<u>(7,820)</u>	<u>29</u>
<i>Fund Balance Beginning of Year</i>	<u>11,758</u>	<u>11,758</u>	<u>11,758</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,909</u></u>	<u><u>\$3,909</u></u>	<u><u>\$3,938</u></u>	<u><u>\$29</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Court Interlock Monitor Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$2,250	\$2,250	\$1,882	(\$368)
Expenditures				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Contractual Services	4,215	3,648	2,379	1,269
<i>Net Change in Fund Balance</i>	(1,965)	(1,398)	(497)	901
<i>Fund Deficit Beginning of Year</i>	(567)	(567)	(567)	0
Prior Year Encumbrances Appropriated	1,965	1,965	1,965	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$567)</u>	<u>\$0</u>	<u>\$901</u>	<u>\$901</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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	\$100	\$100	\$50	(\$50)
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	100	100	50	(50)
<i>Fund Balance Beginning of Year</i>	1,211	1,211	1,211	0
<i>Fund Balance End of Year</i>	\$1,311	\$1,311	\$1,261	(\$50)

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Fines and Forfeitures	\$94,000	\$94,000	\$95,970	\$1,970
Charges for Services	16,000	16,000	13,990	(2,010)
Other	500	500	355	(145)
<i>Total Revenues</i>	<u>110,500</u>	<u>110,500</u>	<u>110,315</u>	<u>(185)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Law Library Resources:				
Personal Services	67,359	67,381	65,196	2,185
Contractual Services	36,237	36,237	29,792	6,445
Capital Outlay	29,214	35,214	27,963	7,251
Other	0	125	125	0
<i>Total Expenditures</i>	<u>132,810</u>	<u>138,957</u>	<u>123,076</u>	<u>15,881</u>
<i>Net Change in Fund Balance</i>	(22,310)	(28,457)	(12,761)	15,696
<i>Fund Balance Beginning of Year</i>	133,529	133,529	133,529	0
Prior Year Encumbrances Appropriated	<u>15,550</u>	<u>15,550</u>	<u>15,550</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$126,769</u></u>	<u><u>\$120,622</u></u>	<u><u>\$136,318</u></u>	<u><u>\$15,696</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
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>	\$12,249	\$12,249	\$12,249	\$0

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, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$136,096	\$136,096	\$272,194	\$136,098
Expenditures				
Current:				
General Government:				
Judicial:				
Targeted Community Alternative to Prison:				
Personal Services	56,538	74,309	70,225	4,084
Contractual Services	91,060	274,982	274,735	247
Capital Outlay	0	5,700	5,700	0
<i>Total Expenditures</i>	147,598	354,991	350,660	4,331
<i>Net Change in Fund Balance</i>	(11,502)	(218,895)	(78,466)	140,429
<i>Fund Balance Beginning of Year</i>	207,393	207,393	207,393	0
Prior Year Encumbrances Appropriated	11,502	11,502	11,502	0
<i>Fund Balance End of Year</i>	\$207,393	\$0	\$140,429	\$140,429

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Specialized Docket Payroll Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$35,000	\$70,000	\$70,000	\$0
Expenditures				
Current:				
General Government:				
Judicial:				
Special Docket:				
Personal Services	35,000	50,233	50,115	118
Contractual Services	0	1,903	1,903	0
<i>Total Expenditures</i>	<u>35,000</u>	<u>52,136</u>	<u>52,018</u>	<u>118</u>
<i>Net Change in Fund Balance</i>	0	17,864	17,982	118
<i>Fund Balance Beginning of Year</i>	<u>1,903</u>	<u>1,903</u>	<u>1,903</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,903</u></u>	<u><u>\$19,767</u></u>	<u><u>\$19,885</u></u>	<u><u>\$118</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Projects Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$7,105	\$7,105	\$7,105	\$0
Expenditures				
Current:				
Public Safety:				
EMA Special Projects:				
Contractual Services	14,210	14,210	7,105	7,105
Capital Outlay	1,334	1,334	0	1,334
<i>Total Expenditures</i>	15,544	15,544	7,105	8,439
<i>Net Change in Fund Balance</i>	(8,439)	(8,439)	0	8,439
<i>Fund Balance Beginning of Year</i>	2,385	2,385	2,385	0
Prior Year Encumbrances Appropriated	7,105	7,105	7,105	0
<i>Fund Balance End of Year</i>	\$1,051	\$1,051	\$9,490	\$8,439

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hotel Lodging Tax Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Lodging Taxes	\$669,943	\$669,943	\$558,767	(\$111,176)
Expenditures				
Current:				
Intergovernmental:				
County Hotel Lodging Taxes:				
Other	669,943	669,943	558,767	111,176
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Business Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$16,500	\$16,500	\$12,319	(\$4,181)
Expenditures				
Current:				
General Government:				
Judicial:				
Conduct of Business:				
Personal Services	1,500	1,500	0	1,500
Materials and Supplies	1,500	1,500	1,005	495
Capital Outlay	4,000	4,000	4,000	0
Other	3,500	3,500	0	3,500
<i>Total Expenditures</i>	10,500	10,500	5,005	5,495
<i>Net Change in Fund Balance</i>	6,000	6,000	7,314	1,314
<i>Fund Balance Beginning of Year</i>	24,521	24,521	24,521	0
<i>Fund Balance End of Year</i>	\$30,521	\$30,521	\$31,835	\$1,314

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Mediation Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$10,000	\$10,000	\$8,307	(\$1,693)
Expenditures				
Current:				
General Government:				
Judicial:				
Mediation:				
Contractual Services	2,000	2,000	0	2,000
<i>Excess of Revenues Over Expenditures</i>	8,000	8,000	8,307	307
Other Financing Uses				
Transfers Out	(3,000)	(3,000)	(3,000)	0
<i>Net Change in Fund Balance</i>	5,000	5,000	5,307	307
<i>Fund Balance Beginning of Year</i>	15,349	15,349	15,349	0
<i>Fund Balance End of Year</i>	\$20,349	\$20,349	\$20,656	\$307

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Probate Court Guardianship Services Donations Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$0	\$0	\$35,000	\$35,000
Contributions and Donations	236,500	35,000	0	(35,000)
<i>Total Revenues</i>	<u>236,500</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Guardianship Services:				
Personal Services	169,888	0	0	0
Contractual Services	3,394	0	0	0
Materials and Supplies	500	0	0	0
Capital Outlay	45,456	0	0	0
Other	1,000	0	0	0
Total General Government - Judicial	<u>220,238</u>	<u>0</u>	<u>0</u>	<u>0</u>
Intergovernmental:				
Guardianship Services:				
Other	<u>0</u>	<u>72,000</u>	<u>72,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>220,238</u>	<u>72,000</u>	<u>72,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>16,262</u>	<u>(37,000)</u>	<u>(37,000)</u>	<u>0</u>
<i>Fund Balance Beginning of Year</i>	<u>37,000</u>	<u>37,000</u>	<u>37,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$53,262</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
TUFF Bags Donations Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Contributions and Donations	\$4,000	\$4,000	\$520	(\$3,480)
Expenditures				
Current:				
Human Services:				
TUFF Bags:				
Materials and Supplies	2,690	3,360	3,360	0
<i>Net Change in Fund Balance</i>	1,310	640	(2,840)	(3,480)
<i>Fund Balance Beginning of Year</i>	2,840	2,840	2,840	0
<i>Fund Balance End of Year</i>	<u>\$4,150</u>	<u>\$3,480</u>	<u>\$0</u>	<u>(\$3,480)</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Local Assistance and Tribal Consistency Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Intergovernmental	\$50,000	\$50,000	\$50,000	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Performance Audit:				
Contractual Services	95,000	95,000	95,000	0
<i>Net Change in Fund Balance</i>	(45,000)	(45,000)	(45,000)	0
<i>Fund Balance Beginning of Year</i>	50,000	50,000	50,000	0
<i>Fund Balance End of Year</i>	\$5,000	\$5,000	\$5,000	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Appointed Special Advocate Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$97,316	\$97,316	\$97,316	\$0
Expenditures				
Current:				
General Government:				
Judicial:				
Court Appointed Special Advocate:				
Personal Services	94,816	94,316	49,861	44,455
Materials and Supplies	0	2,500	1,190	1,310
Capital Outlay	0	500	336	164
Other	2,500	0	0	0
<i>Total Expenditures</i>	<u>97,316</u>	<u>97,316</u>	<u>51,387</u>	<u>45,929</u>
<i>Net Change in Fund Balance</i>	0	0	45,929	45,929
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$45,929</u>	<u>\$45,929</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Healthy Aging Grant Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$325,348	\$325,348	\$325,348	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	325,348	325,348	325,348	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$325,348	\$325,348	\$325,348	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County 911 Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Other	\$0	\$0	\$18,076	\$18,076
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	1,836,136	1,836,136	1,552,304	283,832
Contractual Services	176,631	176,631	164,211	12,420
Materials and Supplies	10,230	10,230	10,230	0
Other	800	800	0	800
<i>Total Expenditures</i>	<u>2,023,797</u>	<u>2,023,797</u>	<u>1,726,745</u>	<u>297,052</u>
<i>Excess of Revenues Under Expenditures</i>	(2,023,797)	(2,023,797)	(1,708,669)	315,128
Other Financing Sources				
Transfers In	<u>1,766,237</u>	<u>1,786,237</u>	<u>1,786,237</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(257,560)	(237,560)	77,568	315,128
<i>Fund Balance Beginning of Year</i>	196,470	196,470	196,470	0
Prior Year Encumbrances Appropriated	<u>41,560</u>	<u>41,560</u>	<u>41,560</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$19,530)</u></u>	<u><u>\$470</u></u>	<u><u>\$315,598</u></u>	<u><u>\$315,128</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operations Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$106,000	\$106,000	\$202,659	\$96,659
Fines and Forfeitures	1,000	1,000	967	(33)
Charges for Services	20,000	20,000	15,437	(4,563)
Other	6,800	6,800	7,148	348
<i>Total Revenues</i>	<u>133,800</u>	<u>133,800</u>	<u>226,211</u>	<u>92,411</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	4,170,213	4,146,213	3,630,615	515,598
Contractual Services	498,562	511,662	442,285	69,377
Materials and Supplies	262,830	262,830	250,783	12,047
Utilities	319,806	319,806	274,821	44,985
Capital Outlay	26,174	50,174	50,150	24
<i>Total Public Safety</i>	<u>5,277,585</u>	<u>5,290,685</u>	<u>4,648,654</u>	<u>642,031</u>
Debt Service:				
Principal Retirement	386	386	386	0
Interest	172	172	172	0
<i>Total Debt Service</i>	<u>558</u>	<u>558</u>	<u>558</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,278,143</u>	<u>5,291,243</u>	<u>4,649,212</u>	<u>642,031</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(5,144,343)</u>	<u>(5,157,443)</u>	<u>(4,423,001)</u>	<u>734,442</u>
Other Financing Sources				
Transfers In	4,811,036	4,811,036	4,778,604	(32,432)
<i>Net Change in Fund Balance</i>	<u>(333,307)</u>	<u>(346,407)</u>	<u>355,603</u>	<u>702,010</u>
<i>Fund Balance Beginning of Year</i>	<u>397,955</u>	<u>397,955</u>	<u>397,955</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>233,307</u>	<u>233,307</u>	<u>233,307</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$297,955</u>	<u>\$284,855</u>	<u>\$986,865</u>	<u>\$702,010</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$806,000	\$806,000	\$774,666	(\$31,334)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	416,316	432,246	416,132	16,114
Contractual Services	25,448	11,168	7,066	4,102
Materials and Supplies	9,388	9,388	5,719	3,669
Capital Outlay	3,000	1,350	0	1,350
Other	41,636	41,636	39,242	2,394
<i>Total Expenditures</i>	<u>495,788</u>	<u>495,788</u>	<u>468,159</u>	<u>27,629</u>
<i>Excess of Revenues Over Expenditures</i>	310,212	310,212	306,507	(3,705)
Other Financing Uses				
Transfers Out	<u>(400,000)</u>	<u>(400,000)</u>	<u>(353,192)</u>	<u>46,808</u>
<i>Net Change in Fund Balance</i>	(89,788)	(89,788)	(46,685)	43,103
<i>Fund Balance Beginning of Year</i>	1,459,601	1,459,601	1,459,601	0
Prior Year Encumbrances Appropriated	<u>4,436</u>	<u>4,436</u>	<u>4,436</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,374,249</u></u>	<u><u>\$1,374,249</u></u>	<u><u>\$1,417,352</u></u>	<u><u>\$43,103</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Growth Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Current:				
Public Works:				
Growth:				
Contractual Services	34,617	80,617	76,100	4,517
Other	<u>30,000</u>	<u>380,250</u>	<u>362,250</u>	<u>18,000</u>
<i>Total Expenditures</i>	<u>64,617</u>	<u>460,867</u>	<u>438,350</u>	<u>22,517</u>
<i>Excess of Revenues Under Expenditures</i>	(64,617)	(460,867)	(438,350)	22,517
Other Financing Uses				
Transfers Out	<u>(100,522)</u>	<u>(100,522)</u>	<u>(100,522)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(165,139)	(561,389)	(538,872)	22,517
<i>Fund Balance Beginning of Year</i>	1,280,727	1,280,727	1,280,727	0
Prior Year Encumbrances Appropriated	<u>4,417</u>	<u>4,417</u>	<u>4,417</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,120,005</u></u>	<u><u>\$723,755</u></u>	<u><u>\$746,272</u></u>	<u><u>\$22,517</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$75,000	\$75,000	\$69,788	(\$5,212)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Recorder:				
Contractual Services	65,546	65,546	55,800	9,746
Capital Outlay	2,000	4,505	2,505	2,000
<i>Total Expenditures</i>	67,546	70,051	58,305	11,746
<i>Net Change in Fund Balance</i>	7,454	4,949	11,483	6,534
<i>Fund Balance Beginning of Year</i>	273,443	273,443	273,443	0
Prior Year Encumbrances Appropriated	1,546	1,546	1,546	0
<i>Fund Balance End of Year</i>	\$282,443	\$279,938	\$286,472	\$6,534

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$32,000	\$32,000	\$52,868	\$20,868
Expenditures				
Current:				
General Government:				
Judicial:				
Southern District Probation:				
Contractual Services	2,895	19,562	19,562	0
Materials and Supplies	7,192	7,192	7,192	0
Capital Outlay	7,620	7,620	4,620	3,000
Total Southern District Probation	17,707	34,374	31,374	3,000
Special Probation:				
Personal Services	591,240	591,240	583,331	7,909
Contractual Services	2,000	2,000	2,000	0
Materials and Supplies	3,815	3,815	2,265	1,550
Total Special Probation	597,055	597,055	587,596	9,459
Probation Services:				
Personal Services	3,100	5,100	3,467	1,633
Contractual Services	6,558	34,314	34,249	65
Materials and Supplies	8,369	5,613	1,856	3,757
Capital Outlay	3,500	1,000	0	1,000
Total Probation Services	21,527	46,027	39,572	6,455
Total General Government - Judicial	636,289	677,456	658,542	18,914
Debt Service:				
Principal Retirement	4,755	4,755	4,755	0
Interest	191	191	191	0
Total Debt Service	4,946	4,946	4,946	0
<i>Total Expenditures</i>	641,235	682,402	663,488	18,914
<i>Excess of Revenues Under Expenditures</i>	(609,235)	(650,402)	(610,620)	39,782
Other Financing Sources				
Transfers In	565,740	565,740	565,740	0
<i>Net Change in Fund Balance</i>	(43,495)	(84,662)	(44,880)	39,782
<i>Fund Balance Beginning of Year</i>	141,092	141,092	141,092	0
Prior Year Encumbrances Appropriated	11,395	11,395	11,395	0
<i>Fund Balance End of Year</i>	\$108,992	\$67,825	\$107,607	\$39,782

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Defender Commission Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$1,209,348	\$1,209,348	\$1,067,873	(\$141,475)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	1,119,727	1,119,727	1,025,394	94,333
Contractual Services	175,405	182,427	123,485	58,942
Materials and Supplies	22,285	22,285	14,071	8,214
Capital Outlay	62,997	112,997	96,310	16,687
Other	6,015	6,015	2,440	3,575
<i>Total Expenditures</i>	<u>1,386,429</u>	<u>1,443,451</u>	<u>1,261,700</u>	<u>181,751</u>
<i>Net Change in Fund Balance</i>	(177,081)	(234,103)	(193,827)	40,276
<i>Fund Balance Beginning of Year</i>	257,035	257,035	257,035	0
Prior Year Encumbrances Appropriated	<u>55,874</u>	<u>55,874</u>	<u>55,874</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$135,828</u>	<u>\$78,806</u>	<u>\$119,082</u>	<u>\$40,276</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	1	1	1	0
<i>Fund Balance End of Year</i>	\$1	\$1	\$1	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Other	\$0	\$0	\$221	\$221
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	221	221
<i>Fund Balance Beginning of Year</i>	320,342	320,342	320,342	0
<i>Fund Balance End of Year</i>	\$320,342	\$320,342	\$320,563	\$221

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Board of Developmental Disabilities Capital Improvements Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	55,000	1,303,824	1,067,080	236,744
<i>Excess of Revenues Under Expenditures</i>	(55,000)	(1,303,824)	(1,067,080)	236,744
Other Financing Sources				
Transfers In	45,000	1,278,823	1,278,824	1
<i>Net Change in Fund Balance</i>	(10,000)	(25,001)	211,744	236,745
<i>Fund Balance Beginning of Year</i>	26,663	26,663	26,663	0
<i>Fund Balance End of Year</i>	\$16,663	\$1,662	\$238,407	\$236,745

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Leases and Rentals	\$22,277	\$22,277	\$36,846	\$14,569
Other	372	372	0	(372)
<i>Total Revenues</i>	22,649	22,649	36,846	14,197
Expenditures				
Capital Outlay	1,870,577	2,494,307	2,442,146	52,161
<i>Excess of Revenues Under Expenditures</i>	(1,847,928)	(2,471,658)	(2,405,300)	66,358
Other Financing Sources				
Sale of Capital Assets	0	0	26,433	26,433
Advances In	52,540	52,540	52,540	0
Transfers In	0	2,000,000	2,000,000	0
<i>Total Other Financing Sources</i>	52,540	2,052,540	2,078,973	26,433
<i>Net Change in Fund Balance</i>	(1,795,388)	(419,118)	(326,327)	92,791
<i>Fund Balance Beginning of Year</i>	1,914,975	1,914,975	1,914,975	0
Prior Year Encumbrances Appropriated	1,005,566	1,005,566	1,005,566	0
<i>Fund Balance End of Year</i>	<u>\$1,125,153</u>	<u>\$2,501,423</u>	<u>\$2,594,214</u>	<u>\$92,791</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Other	\$11,300	\$11,300	\$9,377	(\$1,923)
Expenditures				
Capital Outlay	1,200	1,200	700	500
Debt Service:				
Principal Retirement	142,838	142,838	142,838	0
Interest	64,094	64,094	63,185	909
Total Debt Service	206,932	206,932	206,023	909
<i>Total Expenditures</i>	208,132	208,132	206,723	1,409
<i>Net Change in Fund Balance</i>	(196,832)	(196,832)	(197,346)	(514)
<i>Fund Balance Beginning of Year</i>	491,472	491,472	491,472	0
<i>Fund Balance End of Year</i>	\$294,640	\$294,640	\$294,126	(\$514)

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$264,247	\$2,502,508	\$2,502,508	\$0
Expenditures				
Capital Outlay	264,247	2,502,508	2,502,508	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	42,021	46,969	35,713	11,256
<i>Excess of Revenues Under Expenditures</i>	(42,021)	(46,969)	(35,713)	11,256
Other Financing Sources				
Transfers In	18,000	18,000	18,000	0
<i>Net Change in Fund Balance</i>	(24,021)	(28,969)	(17,713)	11,256
<i>Fund Balance Beginning of Year</i>	12,896	12,896	12,896	0
Prior Year Encumbrances Appropriated	24,021	24,021	24,021	0
<i>Fund Balance End of Year</i>	\$12,896	\$7,948	\$19,204	\$11,256

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$0	\$11,698	\$11,698	\$0
Charges for Services	118,000	118,000	125,767	7,767
<i>Total Revenues</i>	118,000	129,698	137,465	7,767
Expenditures				
Capital Outlay	177,366	197,966	182,848	15,118
<i>Excess of Revenues Under Expenditures</i>	(59,366)	(68,268)	(45,383)	22,885
Other Financing Sources				
Transfers In	0	0	7,863	7,863
<i>Net Change in Fund Balance</i>	(59,366)	(68,268)	(37,520)	30,748
<i>Fund Balance Beginning of Year</i>	217,498	217,498	217,498	0
Prior Year Encumbrances Appropriated	7,366	7,366	7,366	0
<i>Fund Balance End of Year</i>	\$165,498	\$156,596	\$187,344	\$30,748

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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$500	\$500	\$0	(\$500)
Contributions and Donations	6,000	6,000	7,451	1,451
<i>Total Revenues</i>	6,500	6,500	7,451	951
Expenditures				
Capital Outlay	9,669	22,669	19,787	2,882
<i>Net Change in Fund Balance</i>	(3,169)	(16,169)	(12,336)	3,833
<i>Fund Balance Beginning of Year</i>	14,788	14,788	14,788	0
Prior Year Encumbrances Appropriated	3,669	3,669	3,669	0
<i>Fund Balance End of Year</i>	<u>\$15,288</u>	<u>\$2,288</u>	<u>\$6,121</u>	<u>\$3,833</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Leases and Rentals	\$2,000	\$2,000	\$1,462	(\$538)
Contributions and Donations	25,000	25,000	14,502	(10,498)
<i>Total Revenues</i>	27,000	27,000	15,964	(11,036)
Expenditures				
Capital Outlay	28,641	38,641	23,848	14,793
<i>Net Change in Fund Balance</i>	(1,641)	(11,641)	(7,884)	3,757
<i>Fund Balance Beginning of Year</i>	32,684	32,684	32,684	0
Prior Year Encumbrances Appropriated	14,841	14,841	14,841	0
<i>Fund Balance End of Year</i>	<u>\$45,884</u>	<u>\$35,884</u>	<u>\$39,641</u>	<u>\$3,757</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$10,000	\$67,956	\$69,706	\$1,750
Contributions and Donations	15,000	22,325	65,125	42,800
Other	2,700	2,700	128	(2,572)
<i>Total Revenues</i>	<u>27,700</u>	<u>92,981</u>	<u>134,959</u>	<u>41,978</u>
Expenditures				
Capital Outlay	<u>439,120</u>	<u>504,226</u>	<u>466,189</u>	<u>38,037</u>
Debt Service:				
Principal Retirement	975	975	975	0
Interest	<u>569</u>	<u>569</u>	<u>569</u>	<u>0</u>
Total Debt Service	<u>1,544</u>	<u>1,544</u>	<u>1,544</u>	<u>0</u>
<i>Total Expenditures</i>	<u>440,664</u>	<u>505,770</u>	<u>467,733</u>	<u>38,037</u>
<i>Excess of Revenues Under Expenditures</i>	(412,964)	(412,789)	(332,774)	80,015
Other Financing Sources				
Transfers In	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(102,964)	(102,789)	(22,774)	80,015
<i>Fund Balance Beginning of Year</i>	18,496	18,496	18,496	0
Prior Year Encumbrances Appropriated	<u>100,583</u>	<u>100,583</u>	<u>100,583</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$16,115</u>	<u>\$16,290</u>	<u>\$96,305</u>	<u>\$80,015</u>

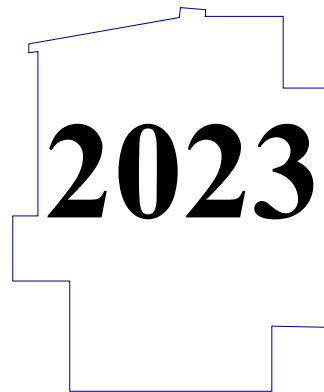
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Group Life Insurance Fund
For the Year Ended December 31, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenses				
Personal Services	5,000	5,872	5,872	0
Contractual Services	<u>20,000</u>	<u>20,000</u>	<u>16,147</u>	<u>3,853</u>
<i>Total Expenses</i>	<u>25,000</u>	<u>25,872</u>	<u>22,019</u>	<u>3,853</u>
<i>Net Change in Fund Equity</i>	(25,000)	(25,872)	(22,019)	3,853
<i>Fund Equity Beginning of Year</i>	<u>48,200</u>	<u>48,200</u>	<u>48,200</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$23,200</u></u>	<u><u>\$22,328</u></u>	<u><u>\$26,181</u></u>	<u><u>\$3,853</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, 2023

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$185,000	\$185,000	\$183,361	(\$1,639)
Other	50,000	50,000	38,898	(11,102)
<i>Total Revenues</i>	<u>235,000</u>	<u>235,000</u>	<u>222,259</u>	<u>(12,741)</u>
Expenses				
Personal Services	35,640	35,640	34,800	840
Contractual Services	184,109	202,109	201,580	529
Claims	27,137	27,137	27,137	0
Other	600	600	0	600
<i>Total Expenses</i>	<u>247,486</u>	<u>265,486</u>	<u>263,517</u>	<u>1,969</u>
<i>Net Change in Fund Equity</i>	(12,486)	(30,486)	(41,258)	(10,772)
<i>Fund Equity Beginning of Year</i>	362,553	362,553	362,553	0
Prior Year Encumbrances Appropriated	<u>1,246</u>	<u>1,246</u>	<u>1,246</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$351,313</u></u>	<u><u>\$333,313</u></u>	<u><u>\$322,541</u></u>	<u><u>(\$10,772)</u></u>

Tuscarawas County, Ohio Annual Comprehensive Financial Report



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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Statistical Section

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

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

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

Revenue Capacity	S12-S35
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These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, sales tax.

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

Economic and Demographic Information	S45-S47
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These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

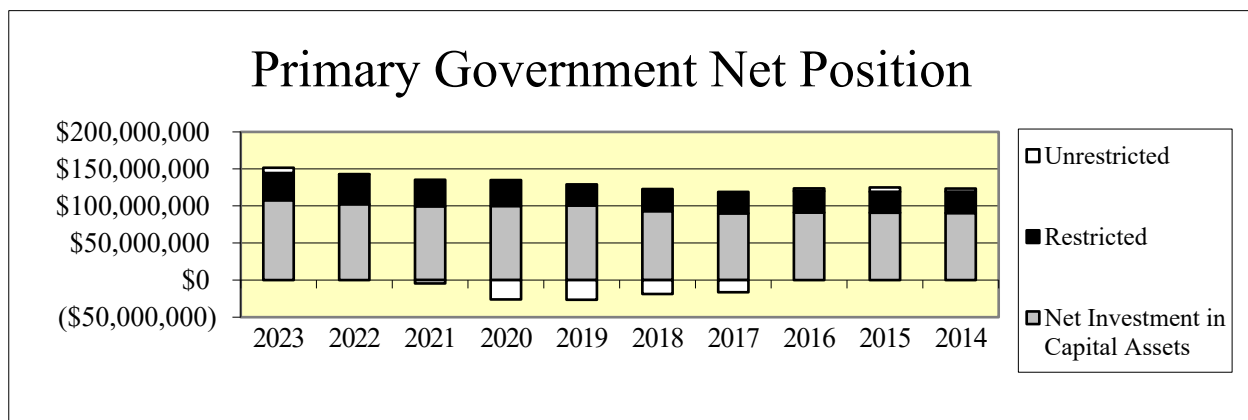
Operating Information	S48-S59
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These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

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

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

	2023	2022	2021 (1)	2020
Governmental Activities:				
Net Investment in Capital Assets	\$81,156,495	\$77,584,604	\$75,316,227	\$76,290,920
Restricted for:				
Capital Outlay	1,090,906	1,009,829	320,111	768,283
Other Purposes	35,687,169	39,248,372	35,534,836	33,943,118
Unrestricted (Deficit)	6,410,973	6,946	(4,767,689)	(24,778,910)
Total Governmental Activities Net Position	124,345,543	117,849,751	106,403,485	86,223,411
Business-Type Activities:				
Net Investment in Capital Assets	26,415,925	24,626,154	24,105,275	23,554,798
Restricted	92,092	165,444	9,771	346,376
Unrestricted (Deficit)	659,066	262,539	243,910	(1,357,507)
Total Business-Type Activities Net Position	27,167,083	25,054,137	24,358,956	22,543,667
Primary Government:				
Net Investment in Capital Assets	107,572,420	102,210,758	99,421,502	99,845,718
Restricted	36,870,167	40,423,645	35,864,718	35,057,777
Unrestricted (Deficit)	7,070,039	269,485	(4,523,779)	(26,136,417)
Total Primary Government Net Position	\$151,512,626	\$142,903,888	\$130,762,441	\$108,767,078



- (1) During 2022, the County implemented GASB 87. The 2021 amounts were restated to reflect this implementation.
- (2) During 2020, the County implemented GASB 83. The 2019 amounts were restated to reflect this implementation.
- (3) During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.
- (4) The County reported the impact of GASB 75 beginning in 2017.

2019 (2)	2018 (3)	2017 (4)	2016	2015	2014
\$77,407,098	\$69,495,255	\$67,736,262	\$69,982,573	\$70,679,081	\$70,145,930
370,441	363,240	950,636	1,040,331	588,635	2,042,613
27,760,518	29,072,652	27,696,186	26,872,223	27,660,080	26,886,513
(25,371,922)	(17,918,126)	(16,116,719)	3,451,955	5,442,095	4,004,128
80,166,135	81,013,021	80,266,365	101,347,082	104,369,891	103,079,184
23,147,475	23,551,004	22,194,570	21,018,308	20,033,924	20,169,617
348,529	321,473	296,052	1,121,878	159,842	0
(1,327,911)	(1,030,520)	(340,596)	137,614	292,409	185,613
22,168,093	22,841,957	22,150,026	22,277,800	20,486,175	20,355,230
100,554,573	93,046,259	89,930,832	91,000,881	90,713,005	90,315,547
28,479,488	29,757,365	28,942,874	29,034,432	28,408,557	28,929,126
(26,699,833)	(18,948,646)	(16,457,315)	3,589,569	5,734,504	4,189,741
\$102,334,228	\$103,854,978	\$102,416,391	\$123,624,882	\$124,856,066	\$123,434,414

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

	2023	2022 (1)	2021	2020
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$10,183,785	\$8,775,329	\$6,390,035	\$9,887,386
Legislative and Executive - External Portion	23,768	15,926	18,061	24,801
Legislative and Executive - Intergovernmental	628,577	572,822	551,263	400,887
Judicial - Primary Government	7,456,755	5,053,518	3,208,948	6,719,819
Judicial - Intergovernmental	37,000	0	0	0
Public Safety - Primary Government	14,360,803	10,299,424	7,119,599	12,711,543
Public Safety - Intergovernmental	41,000	1,411,736	1,067,150	1,094,368
Public Works - Primary Government	11,791,646	8,696,342	8,815,007	9,626,021
Public Works - Intergovernmental	634,583	527,987	216,265	250,635
Health - Primary Government	11,891,154	10,081,235	7,456,412	9,203,543
Health - Intergovernmental	2,296,772	982,744	969,674	954,479
Human Services - Primary Government	20,975,190	17,642,486	13,585,396	18,054,305
Human Services - Intergovernmental	15,000	51,900	12,500	15,000
Conservation and Recreation - Primary Government	578,841	501,043	604,329	494,153
Conservation and Recreation - Intergovernmental	0	6,950	0	7,289
Interest	120,025	64,979	60,623	67,071
<i>Total Governmental Activities Expenses</i>	<u>81,034,899</u>	<u>64,684,421</u>	<u>50,075,262</u>	<u>69,511,300</u>
Business-Type Activities:				
Sewer District	2,305,450	2,062,969	1,698,946	2,393,540
Water District	1,668,234	1,424,289	1,088,865	1,426,675
<i>Total Business-Type Activities Expenses</i>	<u>3,973,684</u>	<u>3,487,258</u>	<u>2,787,811</u>	<u>3,820,215</u>
<i>Total Primary Government Expenses</i>	<u>85,008,583</u>	<u>68,171,679</u>	<u>52,863,073</u>	<u>73,331,515</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	4,227,802	4,288,536	4,175,417	3,785,133
Legislative and Executive - External Portion	16,950	12,154	16,304	20,758
Legislative and Executive - Intergovernmental	0	0	0	0
Judicial - Primary Government	1,323,124	1,178,213	1,177,764	937,092
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	647,495	589,382	723,446	616,536
Public Safety - Intergovernmental	0	0	0	0
Public Works - Primary Government	718,127	1,544,753	388,073	381,565
Public Works - Intergovernmental	0	0	0	0
Health - Primary Government	1,687,203	473,499	405,767	369,748
Human Services - Primary Government	323,583	322,475	326,814	347,578
Human Services - Intergovernmental	0	0	0	0
Conservation and Recreation - Primary Government	1,462	2,936	2,363	1,311
Operating Grants, Contributions and Interest				
General Government:				
Legislative and Executive - Primary Government	3,025,890	2,069,244	1,225,048	1,343,354
Legislative and Executive - Intergovernmental	0	0	0	358
Judicial - Primary Government	625,405	862,842	692,209	864,156
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	1,011,772	1,128,781	1,021,272	5,194,120
Public Safety - Intergovernmental	41,000	9,999	0	0
Public Works - Primary Government	9,014,343	6,594,400	8,088,688	7,174,010
Public Works - Intergovernmental	564,018	556,211	201,284	250,875
Health - Primary Government	3,494,234	2,878,420	3,261,853	2,289,747
Health - Intergovernmental	1,388,001	97,200	97,135	90,400
Human Services - Primary Government	13,549,646	13,000,831	12,092,722	11,538,771
Human Services - Intergovernmental	10,000	0	0	0
Conservation and Recreation - Primary Government	170,174	62,599	0	3,242
Conservation and Recreation - Intergovernmental	0	0	0	7,289
Capital Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	0	0	0	0
Judicial - Primary Government	11,698	0	0	0
Public Safety - Primary Government	0	18,000	18,000	23,000
Public Works - Primary Government	2,589,175	3,757,899	1,637,597	2,629,972
Health - Primary Government	1,382,395	0	0	0
Conservation and Recreation - Primary Government	148,333	73,351	1,500	500
<i>Total Governmental Activities Program Revenues</i>	<u>\$45,971,830</u>	<u>\$39,521,725</u>	<u>\$35,553,256</u>	<u>\$37,869,515</u>

2019 (2)	2018 (3) (4)	2017	2016	2015 (5)	2014
\$9,117,757	\$8,074,458	\$8,151,730	\$7,148,764	\$7,178,869	\$7,409,163
16,690	53,092	36,810	2,139,460	2,180,060	1,436,093
553,915	545,146	62,617	61,467	99,565	555,112
6,923,010	5,798,126	5,829,788	5,157,542	4,695,883	4,598,044
0	0	0	0	35,113	25,268
13,093,117	11,847,955	10,957,663	9,600,118	9,531,163	8,545,840
996,492	968,364	1,050,639	1,047,372	1,657,617	1,336,950
8,741,074	7,769,217	11,104,681	9,080,480	8,039,293	10,310,026
518,201	312,804	296,283	494,824	646,776	207,641
10,335,452	9,132,218	9,070,848	9,282,458	9,023,432	9,512,053
913,655	885,213	862,198	851,479	0	0
18,198,829	16,706,957	17,157,220	16,513,999	15,609,685	12,674,273
5,000	5,000	2,500	2,500	4,007	6,390
478,302	426,491	425,758	399,003	380,528	273,922
0	0	0	0	0	0
390,198	332,696	79,198	86,223	92,806	99,523
70,281,692	62,857,737	65,087,933	61,865,689	59,174,797	56,990,298
2,669,763	2,863,567	2,507,246	2,648,645	2,140,445	2,171,956
1,531,070	1,305,285	1,337,562	1,209,713	1,534,484	1,198,434
4,200,833	4,168,852	3,844,808	3,858,358	3,674,929	3,370,390
74,482,525	67,026,589	68,932,741	65,724,047	62,849,726	60,360,688
4,001,241	3,642,702	3,745,123	2,793,410	2,768,454	2,267,123
23,397	38,841	35,733	2,105,732	2,004,124	1,795,448
0	0	0	0	6,775	59,854
1,222,031	1,219,340	1,203,661	1,321,839	1,206,190	1,342,943
0	0	0	0	2,389	2,725
583,072	652,422	519,897	828,797	692,859	1,424,448
0	0	0	0	112,799	144,155
357,662	375,519	293,065	299,780	229,887	180,420
0	0	0	0	44,013	22,389
413,286	400,531	381,350	283,464	267,371	274,913
348,456	368,097	325,930	442,356	498,916	762,721
0	0	0	0	273	689
2,063	2,052	3,111	72,787	60,410	53,388
712,897	1,311,424	420,070	515,016	338,375	37,622
0	0	0	0	20	40,724
351,207	220,428	115,146	4,664	56,457	67,322
0	0	0	0	7	1,853
1,095,727	1,116,116	1,052,197	1,116,554	1,286,045	1,146,259
0	0	0	0	329	98,081
6,689,148	5,913,158	5,756,285	5,908,169	5,697,125	5,877,402
476,505	330,033	153,333	554,081	128	15,233
3,021,043	2,816,948	2,519,992	3,078,941	3,823,107	3,620,521
103,574	99,856	97,291	100,243	0	0
10,916,049	10,879,536	10,847,110	10,776,510	10,395,295	8,639,233
0	0	0	0	1	469
0	0	0	0	172	51
0	0	0	0	0	0
0	50,658	0	0	0	65,106
0	0	0	12,190	0	0
237,915	49,846	18,000	18,000	15,770	9,000
794,170	1,535,083	2,646,429	1,036,546	2,605,462	1,484,947
0	0	0	0	0	0
10,000	30,436	56,668	26,510	0	0
\$31,359,443	\$31,053,026	\$30,190,391	\$31,295,589	\$32,112,753	\$29,435,039

(continued)

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

	2023	2022 (1)	2021	2020
Business-Type Activities:				
Charges for Services				
Sewer District	\$2,335,323	\$2,305,969	\$2,303,038	\$2,220,439
Water District	1,537,264	1,465,029	1,477,092	1,403,819
Operating Grants and Contributions	0	0	0	9,067
Capital Grants and Contributions	2,157,358	401,210	804,397	447,806
<i>Total Business-Type Activities Program Revenues</i>	<u>6,029,945</u>	<u>4,172,208</u>	<u>4,584,527</u>	<u>4,081,131</u>
<i>Total Primary Government Program Revenues</i>	<u>52,001,775</u>	<u>43,693,933</u>	<u>40,137,783</u>	<u>41,950,646</u>
Net (Expense) Revenue				
Governmental Activities	(35,063,069)	(25,162,696)	(14,522,006)	(31,641,785)
Business-Type Activities	2,056,261	684,950	1,796,716	260,916
<i>Total Primary Government Net (Expense) Revenue</i>	<u>(33,006,808)</u>	<u>(24,477,746)</u>	<u>(12,725,290)</u>	<u>(31,380,869)</u>
General Revenues				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	6,500,158	5,931,326	5,751,127	5,401,943
Developmental Disabilities Board	6,039,950	5,820,190	5,827,341	5,599,700
Aging	1,598,918	1,554,717	1,551,725	1,508,565
Community Mental Health	907,791	880,781	878,790	849,565
Sales Taxes Levied for:				
General Purposes	17,536,626	17,199,586	16,168,765	14,076,950
911 Emergency System	19,418	35,167	45,837	5,112,651
Lodging Taxes Levied for:				
General Purposes	17,347	15,334	14,926	9,689
Convention and Visitor's Bureau	563,081	495,335	480,154	314,830
Grants and Entitlements not Restricted to Specific Programs	3,004,007	3,103,790	3,081,137	2,359,586
Gain on Sale of Capital Assets	0	0	25,213	14,993
Gain on Termination of Lease	5,160	0	0	0
Investment Earnings and Other Interest	4,602,135	974,172	64,245	575,510
Other	764,270	598,564	818,705	1,888,279
<i>Total Governmental Activities General Revenues</i>	<u>41,558,861</u>	<u>36,608,962</u>	<u>34,707,965</u>	<u>37,712,261</u>
Business-Type Activities:				
Gain on Sale of Capital Assets	0	0	0	2,639
Other	56,685	10,231	18,573	38,319
<i>Total Business-Type Activities General Revenues</i>	<u>56,685</u>	<u>10,231</u>	<u>18,573</u>	<u>40,958</u>
<i>Total Primary Government General Revenues</i>	<u>41,615,546</u>	<u>36,619,193</u>	<u>34,726,538</u>	<u>37,753,219</u>
Special Items				
Governmental Activities	0	0	0	0
Business-Type Activities	0	0	0	60,500
<i>Total Primary Government Special Items</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,500</u>
Transfers				
Governmental Activities	0	0	0	(13,200)
Business-Type Activities	0	0	0	13,200
<i>Total Primary Government Transfers</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position				
Governmental Activities	6,495,792	11,446,266	20,185,959	6,057,276
Business-Type Activities	2,112,946	695,181	1,815,289	375,574
<i>Total Primary Government Change in Net Position</i>	<u>\$8,608,738</u>	<u>\$12,141,447</u>	<u>\$22,001,248</u>	<u>\$6,432,850</u>

- (1) Revenues and expenses are first impacted by the implementation of GASB 87 beginning in 2022.
(2) During 2020, the County implemented GASB 83. The 2019 amounts were restated to reflect this implementation.
(3) During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.
(4) Expenses are first impacted by the implementation of GASB 75 beginning in 2018.
(5) Expenses are first impacted by the implementation of GASB 68 beginning in 2015.

2019 (2)	2018 (3) (4)	2017	2016	2015 (5)	2014
\$2,375,925	\$2,250,315	\$2,204,132	\$2,187,113	\$2,163,825	\$2,088,980
1,520,735	1,409,508	1,461,541	1,423,521	1,419,833	1,353,823
0	0	0	0	0	0
626,741	1,173,049	396,671	2,032,534	40,000	342,055
4,523,401	4,832,872	4,062,344	5,643,168	3,623,658	3,784,858
35,882,844	35,885,898	34,252,735	36,938,757	35,736,411	33,219,897
(38,922,249)	(31,804,711)	(34,897,542)	(30,570,100)	(27,062,044)	(27,555,259)
322,568	664,020	217,536	1,784,810	(51,271)	414,468
(38,599,681)	(31,140,691)	(34,680,006)	(28,785,290)	(27,113,315)	(27,140,791)
4,843,276	4,618,970	4,486,115	4,159,058	4,069,550	3,924,634
5,250,944	4,929,992	4,816,753	4,717,640	4,587,418	4,458,970
1,457,921	1,399,494	1,380,105	1,042,357	991,850	1,015,810
808,205	772,546	762,320	747,731	717,600	700,177
13,698,783	13,007,664	13,161,904	12,790,161	13,199,699	12,637,873
6,767,814	1,697,409	0	0	0	0
15,568	14,885	0	0	0	0
504,284	480,028	0	0	0	0
2,555,603	2,612,317	3,000,866	2,686,975	2,988,879	2,551,864
0	0	0	0	23,996	0
0	0	0	0	0	0
1,449,777	1,043,432	553,651	242,338	95,796	113,426
786,767	1,195,563	1,372,529	1,161,031	1,677,963	1,525,132
38,138,942	31,772,300	29,534,243	27,547,291	28,352,751	26,927,886
4,005	0	6,305	0	0	0
31,279	27,911	284,269	6,815	182,216	12,872
35,284	27,911	290,574	6,815	182,216	12,872
38,174,226	31,800,211	29,824,817	27,554,106	28,534,967	26,940,758
0	0	(816,718)	0	0	0
(1,073,628)	0	0	0	0	0
(1,073,628)	0	(816,718)	0	0	0
(41,912)	0	0	0	0	(73,170)
41,912	0	0	0	0	73,170
0	0	0	0	0	0
(825,219)	(32,411)	(6,180,017)	(3,022,809)	1,290,707	(700,543)
(673,864)	691,931	508,110	1,791,625	130,945	500,510
(\$1,499,083)	\$659,520	(\$5,671,907)	(\$1,231,184)	\$1,421,652	(\$200,033)

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

	<u>2023</u>	<u>2022</u>	<u>2021 (1)</u>	<u>2020</u>
General Fund				
Nonspendable	\$2,917,467	\$2,019,881	\$2,095,694	\$2,132,478
Committed	1,285,478	1,436,093	1,522,683	1,541,641
Assigned	1,450,165	1,307,618	5,197,749	5,923,110
Unassigned	<u>19,039,522</u>	<u>16,617,803</u>	<u>13,868,764</u>	<u>13,848,540</u>
Total General Fund	<u>24,692,632</u>	<u>21,381,395</u>	<u>22,684,890</u>	<u>23,445,769</u>
All Other Governmental Funds				
Nonspendable	1,832,998	2,325,349	2,245,542	2,096,234
Restricted	28,715,802	27,952,237	28,722,789	28,703,611
Committed	3,224	2,452	2,149	1,714
Assigned	5,704,953	5,030,161	4,924,225	3,371,822
Unassigned (Deficit)	<u>(1,293,652)</u>	<u>(727,585)</u>	<u>(1,764,792)</u>	<u>(1,775,907)</u>
Total All Other Governmental Funds	<u>34,963,325</u>	<u>34,582,614</u>	<u>34,129,913</u>	<u>32,397,474</u>
Total Governmental Funds	<u><u>\$59,655,957</u></u>	<u><u>\$55,964,009</u></u>	<u><u>\$56,814,803</u></u>	<u><u>\$55,843,243</u></u>

(1) During 2022, the County implemented GASB 87. The 2021 amounts were restated to reflect this implementation.

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

2019	2018 (2)	2017	2016	2015	2014
\$2,078,896	\$1,737,257	\$1,059,135	\$974,634	\$824,868	\$977,545
1,591,693	1,818,595	1,896,801	1,781,684	1,621,630	1,214,118
927,112	1,935,790	2,553,410	1,483,551	1,047,812	1,643,330
13,176,559	11,507,687	10,657,978	10,519,236	11,820,482	10,772,065
17,774,260	16,999,329	16,167,324	14,759,105	15,314,792	14,607,058
2,285,723	2,123,108	2,025,133	1,854,599	2,414,826	1,916,400
22,169,541	22,809,023	22,980,522	22,874,106	23,178,408	22,880,118
1,697	1,496	1,096	218	890	65,748
3,585,075	3,181,676	3,116,816	3,321,006	3,616,080	3,737,000
(2,783,286)	(1,297,735)	(1,340,568)	(476,244)	(581,108)	(206,512)
25,258,750	26,817,568	26,782,999	27,573,685	28,629,096	28,392,754
\$43,033,010	\$43,816,897	\$42,950,323	\$42,332,790	\$43,943,888	\$42,999,812

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

	2023	2022	2021	2020
Revenues				
Property Taxes	\$15,034,409	\$14,180,946	\$14,029,603	\$13,525,743
Sales Taxes	17,577,662	16,977,101	15,970,389	20,120,846
Lodging Taxes	578,719	510,669	496,914	322,685
Intergovernmental	37,867,007	33,919,002	29,799,668	33,812,831
Investment Earnings and Other Interest	4,602,215	974,310	64,477	576,414
Licenses and Permits	311,784	336,054	501,179	452,998
Fines and Forfeitures	426,475	408,929	417,435	337,890
Settlements	153,216	932,432	0	0
Leases and Rentals	251,069	198,172	165,866	137,259
Charges for Services	7,009,731	6,542,866	6,092,270	5,593,112
Contributions and Donations	121,117	118,439	156,571	75,724
Special Assessments	0	0	0	138,969
Other	758,764	524,430	772,416	1,872,206
Total Revenues	84,692,168	75,623,350	68,466,788	76,966,677
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,586,608	9,783,248	9,163,169	8,639,120
Judicial	7,084,894	6,371,888	6,018,622	6,017,094
Public Safety	12,351,930	11,253,912	10,902,468	10,083,914
Public Works	9,279,488	8,092,755	7,692,865	6,764,284
Health	11,459,315	10,845,188	9,217,918	8,577,757
Human Services	20,471,371	19,769,537	17,988,050	16,894,792
Conservation and Recreation	553,930	507,521	601,686	491,509
Intergovernmental	3,652,932	3,554,139	2,816,852	2,722,658
Capital Outlay	8,638,950	6,333,444	3,030,913	3,828,541
Debt Service:				
Principal Retirement	363,007	313,891	110,210	104,614
Interest	110,295	65,489	61,108	67,532
Total Expenditures	83,552,720	76,891,012	67,603,861	64,191,815
Excess of Revenues Over (Under) Expenditures	1,139,448	(1,267,662)	862,927	12,774,862
Other Financing Sources (Uses)				
Sale of Capital Assets	74,171	130,755	51,965	48,571
Insurance Recovery	1,382,395	22,907	59,114	0
Inception of Financed Purchase	0	12,460	0	0
Inception of Lease	1,039,684	250,746	0	0
Inception of Subscription	56,250	0	0	0
Transfers In	7,437,624	5,045,694	6,136,920	3,390,800
Transfers Out	(7,437,624)	(5,045,694)	(6,136,920)	(3,404,000)
Total Other Financing Sources (Uses)	2,552,500	416,868	111,079	35,371
Net Change in Fund Balance	\$3,691,948	(\$850,794)	\$974,006	\$12,810,233
Debt Service as a Percentage of				
Noncapital Expenditures	0.66%	0.56%	0.27%	0.29%

(1) Revenues and expenses are first impacted by the implementation of GASB 87 beginning in 2022.

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

2019	2018	2017	2016	2015	2014
\$12,368,910	\$11,805,601	\$11,463,651	\$10,688,234	\$10,443,643	\$10,151,928
20,412,300	13,489,756	13,231,457	12,892,956	13,044,905	12,475,888
519,852	494,913	0	0	0	0
27,320,434	26,011,566	26,261,797	24,934,000	27,120,844	23,972,010
1,450,546	1,043,453	553,651	242,338	95,796	113,426
365,968	405,805	359,196	395,719	323,960	7,650
458,885	474,744	503,461	500,960	608,791	630,014
0	0	0	0	0	0
176,023	187,092	193,360	93,562	89,834	105,895
5,670,012	5,655,071	5,350,738	5,013,586	4,867,751	5,792,209
67,071	96,423	37,249	26,810	28,832	39,673
0	0	0	0	0	0
744,856	1,165,273	1,296,795	1,143,966	1,677,963	1,525,132
69,554,857	60,829,697	59,251,355	55,932,131	58,302,319	54,813,825
7,450,972	7,319,793	6,899,062	6,732,556	6,870,737	7,031,445
5,652,308	5,263,795	5,038,407	4,880,667	4,674,843	4,659,034
10,010,441	10,024,283	9,049,588	9,057,395	9,077,644	8,279,542
7,193,736	6,189,726	6,722,164	6,402,802	5,612,090	6,265,089
9,350,288	8,711,906	8,618,726	9,069,871	8,954,933	9,278,418
16,215,489	15,887,371	15,885,569	16,164,361	15,510,703	12,839,731
475,658	423,848	423,114	396,359	391,198	273,922
2,987,263	2,716,527	2,274,237	2,457,642	2,443,078	2,131,361
2,006,443	4,009,317	11,591,797	2,197,430	3,695,125	2,485,868
8,326,223	148,260	141,473	135,186	129,099	122,918
644,236	81,547	79,800	86,796	93,528	100,031
70,313,057	60,776,373	66,723,937	57,581,065	57,452,978	53,467,359
(758,200)	53,324	(7,472,582)	(1,648,934)	849,341	1,346,466
16,225	34,183	319,194	37,836	94,735	0
0	0	0	0	0	0
0	0	7,770,921	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,610,318	3,711,979	3,771,413	4,196,595	3,521,317	3,395,888
(4,652,230)	(3,711,979)	(3,771,413)	(4,196,595)	(3,521,317)	(3,469,058)
(25,687)	34,183	8,090,115	37,836	94,735	(73,170)
(\$783,887)	\$87,507	\$617,533	(\$1,611,098)	\$944,076	\$1,273,296
13.93%	0.43%	0.40%	0.42%	0.43%	0.44%

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

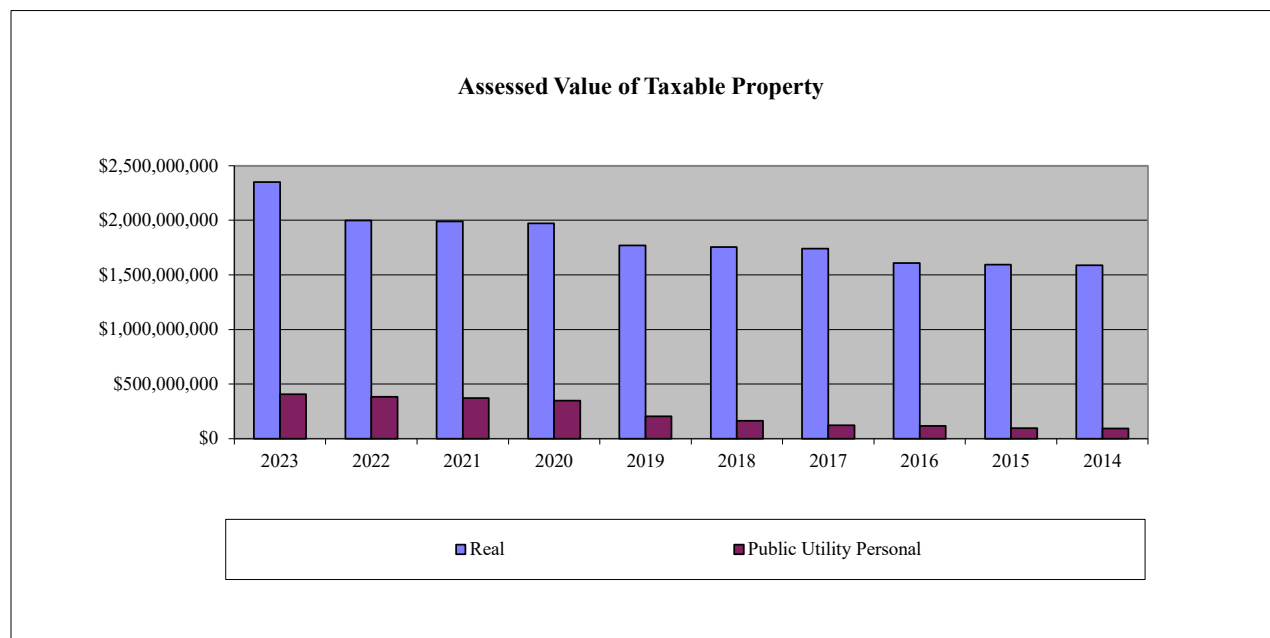
Collection Year	Real Property			Tangible Personal Property		Total	
	Assessed Value		Estimated Actual Value (1)	Public Utility			
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value (1)
2023	\$1,944,906,340	\$405,273,470	\$6,714,799,457	\$407,836,720	\$463,450,818	\$2,758,016,530	\$7,178,250,275
2022	1,644,568,020	354,349,010	5,711,191,514	382,891,900	435,104,432	2,381,808,930	6,146,295,946
2021	1,632,295,460	356,009,720	5,680,871,943	370,526,030	421,052,307	2,358,831,210	6,101,924,250
2020	1,621,605,350	351,116,650	5,636,348,571	349,098,810	396,703,193	2,321,820,810	6,033,051,764
2019	1,423,632,920	344,804,020	5,052,676,971	205,454,640	233,471,182	1,973,891,580	5,286,148,153
2018	1,416,908,430	337,074,390	5,011,379,486	162,342,600	184,480,227	1,916,325,420	5,195,859,713
2017	1,410,113,600	329,647,950	4,970,747,286	123,787,450	140,667,557	1,863,549,000	5,111,414,843
2016	1,301,269,070	307,421,760	4,596,259,514	116,851,800	132,786,136	1,725,542,630	4,729,045,650
2015	1,289,480,220	304,271,930	4,553,577,571	97,395,910	110,677,170	1,691,148,060	4,664,254,741
2014	1,282,554,490	304,150,080	4,533,441,629	93,962,470	106,775,534	1,680,667,040	4,640,217,163

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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

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



Effective Tax Rate				
Ratio	Real Property		Tangible Personal Property	Weighted Average Tax Rate (per \$1,000 of assessed value)
	Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU	
38.42 %	\$4.993683	\$6.484584	\$8.400000	\$5.716465
38.75	5.464337	7.071520	8.400000	6.175370
38.66	5.465723	7.081783	8.400000	6.170546
38.49	5.463740	7.012210	8.400000	6.139390
37.34	5.900070	6.991914	8.400000	6.351004
36.88	5.899745	6.986818	8.400000	6.302768
36.46	5.895465	6.973506	8.400000	6.252528
36.49	6.047900	7.182451	8.300000	6.402541
36.26	6.050680	7.173344	8.300000	6.382212
36.22	6.048391	7.107522	8.300000	6.365944

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

	2023	2022	2021	2020
Unvoted Millage				
Operating	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>
Voted Millage - by levy				
1981 Mental Health and Retardation				
Residential/Agricultural Real	\$0.387736	\$0.453059	\$0.453251	\$0.452975
Commercial/Industrial and Public Utility Real	0.766291	0.871263	0.873099	0.860655
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1993 Mental Health and Retardation				
Residential/Agricultural Real	0.654338	0.764575	0.764899	0.764435
Commercial/Industrial and Public Utility Real	1.124963	1.279069	1.281764	1.263497
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation				
Residential/Agricultural Real	0.847225	0.989957	0.990378	0.989776
Commercial/Industrial and Public Utility Real	1.297411	1.475141	1.478249	1.457182
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2006 Senior Citizen				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2016 Senior Citizen				
Residential/Agricultural Real	0.561424	0.656007	0.656286	0.655888
Commercial/Industrial and Public Utility Real	0.674412	0.766798	0.768413	0.757462
General Business and Public Utility Personal	0.800000	0.800000	0.800000	0.800000
2011 Mental Health				
Residential/Agricultural Real	0.342960	0.400739	0.400909	0.400666
Commercial/Industrial and Public Utility Real	0.421507	0.479249	0.480258	0.473414
General Business and Public Utility Personal	<u>0.500000</u>	<u>0.500000</u>	<u>0.500000</u>	<u>0.500000</u>
Total voted millage by type of property				
Residential/Agricultural Real	\$2.793683	\$3.264337	\$3.265723	\$3.263740
Commercial/Industrial and Public Utility Real	4.284584	4.871520	4.881783	4.812210
General Business and Public Utility Personal	<u>6.200000</u>	<u>6.200000</u>	<u>6.200000</u>	<u>6.200000</u>
Total millage by type of property (Direct rate)				
Residential/Agricultural Real	\$4.993683	\$5.464337	\$5.465723	\$5.463740
Commercial/Industrial and Public Utility Real	6.484584	7.071520	7.081783	7.012210
General Business and Public Utility Personal	<u>8.400000</u>	<u>8.400000</u>	<u>8.400000</u>	<u>8.400000</u>
Total Weighted Average Tax Rate	<u>\$5.716465</u>	<u>\$6.175370</u>	<u>\$6.170546</u>	<u>\$6.139390</u>

2019	2018	2017	2016	2015	2014
\$2.200000	\$2.200000	\$2.200000	\$2.200000	\$2.200000	\$2.200000
\$0.513533	\$0.513488	\$0.512894	\$0.552501	\$0.552900	\$0.552571
0.857026	0.856115	0.853734	0.908988	0.906799	0.893778
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.866632	0.866556	0.865553	0.932393	0.933067	0.932512
1.258168	1.256830	1.253335	1.334452	1.331239	1.312124
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
1.122100	1.122001	1.120703	1.207248	1.208120	1.207402
1.451035	1.449492	1.445461	1.539011	1.535306	1.513262
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.000000	0.667058	0.667540	0.667143
0.000000	0.000000	0.000000	0.700000	0.700000	0.693209
0.000000	0.000000	0.000000	0.700000	0.700000	0.700000
0.743574	0.743509	0.742649	0.000000	0.000000	0.000000
0.754268	0.753465	0.751370	0.000000	0.000000	0.000000
0.800000	0.800000	0.800000	0.000000	0.000000	0.000000
0.454231	0.454191	0.453666	0.488700	0.489053	0.488763
0.471417	0.470916	0.469606	0.500000	0.500000	0.495149
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
\$3.700070	\$3.699745	\$3.695465	\$3.847900	\$3.850680	\$3.848391
4.791914	4.786818	4.773506	4.982451	4.973344	4.907522
6.200000	6.200000	6.200000	6.100000	6.100000	6.100000
\$5.900070	\$5.899745	\$5.895465	\$6.047900	\$6.050680	\$6.048391
6.991914	6.986818	6.973506	7.182451	7.173344	7.107522
8.400000	8.400000	8.400000	8.300000	8.300000	8.300000
\$6.351004	\$6.302768	\$6.252528	\$6.402541	\$6.382212	\$6.365944

(continued)

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

	2023	2022	2021	2020
Overlapping Rates by Taxing District				
In County School Districts:				
Claymont City School District				
Residential/Agricultural Real	\$21.979655	\$25.020620	\$25.922617	\$24.613302
Commercial/Industrial and Public Utility Real	22.546756	25.086762	25.962859	24.808219
General Business and Public Utility Personal	29.700000	29.700000	30.600000	29.500000
Dover City School District				
Residential/Agricultural Real	34.223460	36.148494	36.153014	36.526126
Commercial/Industrial and Public Utility Real	38.429445	42.998050	43.066555	43.518795
General Business and Public Utility Personal	57.270000	59.070000	59.070000	59.470000
Garaway Local School District				
Residential/Agricultural Real	28.199348	29.401518	29.512754	29.714992
Commercial/Industrial and Public Utility Real	28.667234	31.837848	31.851654	31.772900
General Business and Public Utility Personal	51.200000	52.300000	52.400000	52.600000
Indian Valley Local School District				
Residential/Agricultural Real	25.329087	26.317590	26.786269	27.084126
Commercial/Industrial and Public Utility Real	29.180589	33.376453	34.132204	34.432027
General Business and Public Utility Personal	38.500000	39.400000	39.900000	40.200000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	24.700015	26.704551	27.208827	27.808849
Commercial/Industrial and Public Utility Real	29.581004	35.104536	35.959996	36.563293
General Business and Public Utility Personal	47.300000	49.500000	50.000000	50.600000
New Philadelphia City School District				
Residential/Agricultural Real	30.548633	32.285614	32.508722	32.473841
Commercial/Industrial and Public Utility Real	32.351521	36.460180	36.712182	35.867938
General Business and Public Utility Personal	50.400000	52.000000	52.200000	52.200000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	27.385765	28.814162	29.032164	29.216684
Commercial/Industrial and Public Utility Real	28.455414	31.489978	32.164888	32.307272
General Business and Public Utility Personal	57.800000	59.100000	59.300000	59.500000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	33.500009	33.800009	33.800009	34.100009
Commercial/Industrial and Public Utility Real	33.500009	33.800009	33.840644	34.100009
General Business and Public Utility Personal	35.000000	35.300000	35.300000	35.600000
Out-of-County School Districts:				
Fairless Local School District				
Residential/Agricultural Real	30.512120	30.615235	31.974524	31.276148
Commercial/Industrial and Public Utility Real	30.538677	30.647761	32.067111	31.315137
General Business and Public Utility Personal	44.400000	44.500000	45.800000	45.100000
Ridgewood Local School District				
Residential/Agricultural Real	22.000023	22.449790	21.920447	22.000684
Commercial/Industrial and Public Utility Real	22.000013	22.477331	21.923113	22.016721
General Business and Public Utility Personal	31.300000	33.960000	33.400000	33.480000

2019	2018	2017	2016	2015	2014
\$24.885921	\$24.980200	\$25.149336	\$25.571356	\$25.886300	\$25.871362
25.017746	25.106007	25.244589	26.843455	27.088200	27.018322
29.700000	29.800000	30.000000	30.400000	30.700000	30.700000
38.038526	38.038305	38.133903	36.961104	37.161612	37.549058
44.823259	45.088965	45.169492	44.502457	44.730839	44.981866
60.870000	60.870000	60.970000	58.970000	59.170000	59.570000
26.521491	26.525399	26.627212	27.108094	27.322800	27.423582
28.430908	28.351935	28.552090	30.092676	30.297600	30.306490
49.300000	49.300000	49.400000	49.800000	50.000000	50.100000
28.174995	28.367435	28.822919	29.676521	29.982200	30.250557
35.439647	35.466898	35.534583	37.813913	38.096700	37.822976
41.200000	41.400000	41.900000	42.700000	43.000000	43.300000
28.034383	28.083799	25.439613	28.649802	29.168100	29.268118
36.621243	35.847833	36.104654	37.128768	38.197900	38.040238
50.800000	50.800000	51.200000	51.400000	51.900000	52.000000
34.018142	33.347179	34.651616	36.416963	36.713300	29.610143
37.124783	36.563542	37.771301	39.619786	39.755900	32.083010
53.600000	53.400000	54.720000	55.700000	56.000000	48.900000
30.379690	30.571307	30.568839	31.875709	32.079700	32.169989
33.301879	33.597514	33.785523	38.367259	39.242400	39.261035
60.500000	60.700000	60.700000	61.900000	62.100000	62.200000
35.300003	36.101754	36.100012	37.818879	38.552100	29.739472
35.300003	36.418900	36.325827	38.331675	38.966500	30.072034
40.300000	42.600000	42.600000	44.000000	44.600000	35.800000
31.778423	32.829224	32.932356	33.232590	35.949900	35.872649
31.813567	35.770171	35.886901	35.920806	38.448800	38.215313
46.600000	48.600000	48.700000	49.000000	50.700000	50.600000
21.672108	23.387463	20.517270	21.897988	22.173900	22.164519
21.809881	23.386779	20.509498	21.898634	22.588100	22.509085
33.150000	34.850000	31.970000	33.360000	33.590000	33.580000

(continued)

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

	2023	2022	2021	2020
Sandy Valley Local School District				
Residential/Agricultural Real	\$28.156851	\$27.802770	\$28.331323	\$27.918432
Commercial/Industrial and Public Utility Real	33.658130	33.765660	35.053377	34.038939
General Business and Public Utility Personal	46.400000	46.000000	46.400000	46.000000
Joint Vocational School Districts:				
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.000001	2.000000	2.001987	2.003150
Commercial/Industrial and Public Utility Real	2.197615	2.459458	2.466924	2.446296
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Coshocton County Joint Vocational School District				
Residential/Agricultural Real	2.791918	2.792859	2.000002	2.853332
Commercial/Industrial and Public Utility Real	2.991081	2.991608	2.153497	3.166437
General Business and Public Utility Personal	3.500000	3.500000	2.500000	3.500000
Stark County Area Joint Vocational School District				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Cities:				
Dover City				
Residential/Agricultural Real	5.806784	6.264196	6.264388	6.259212
Commercial/Industrial and Public Utility Real	6.283976	6.709848	6.721968	6.732612
General Business and Public Utility Personal	7.000000	7.000000	7.000000	7.000000
New Philadelphia City				
Residential/Agricultural Real	3.500000	3.700000	4.700000	4.700000
Commercial/Industrial and Public Utility Real	3.500000	3.700000	4.700000	4.700000
General Business and Public Utility Personal	3.500000	3.700000	4.700000	4.700000
Uhrichsville City				
Residential/Agricultural Real	8.506701	9.467383	9.463411	9.452879
Commercial/Industrial and Public Utility Real	10.001053	10.996576	10.987805	10.989161
General Business and Public Utility Personal	11.750000	11.750000	11.750000	11.750000
Villages:				
Baltic Corporation				
Residential/Agricultural Real	6.481182	7.670880	7.679532	7.016755
Commercial/Industrial and Public Utility Real	8.626947	10.092789	10.079193	9.724925
General Business and Public Utility Personal	11.800000	11.800000	11.800000	11.800000
Barnhill Corporation				
Residential/Agricultural Real	1.850000	1.850000	4.981330	4.972110
Commercial/Industrial and Public Utility Real	1.850000	1.850000	6.496835	6.496835
General Business and Public Utility Personal	1.850000	1.850000	6.850000	6.850000
Bolivar Corporation				
Residential/Agricultural Real	6.744475	7.838097	7.836129	7.831988
Commercial/Industrial and Public Utility Real	7.511281	8.416611	8.416705	8.416705
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000

2019	2018	2017	2016	2015	2014
\$28.755669	\$30.425615	\$30.639242	\$30.969195	\$33.614406	\$33.733746
31.915089	36.414037	36.888267	37.282046	39.449486	39.718689
46.800000	48.400000	48.600000	48.900000	50.400000	50.500000
2.249054	2.253972	2.255636	2.433754	2.443500	2.446609
2.481258	2.488398	2.484905	2.585290	2.584800	2.567884
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.854373	2.894444	2.899699	2.897949	2.000000	2.000045
3.145347	3.045123	3.027399	3.005127	2.114000	2.079017
3.500000	3.500000	3.500000	3.500000	2.500000	2.500000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
6.748900	6.788680	6.746860	3.956419	3.956300	3.956178
6.715688	6.767008	6.763400	4.879286	4.872600	4.861898
7.000000	7.000000	7.000000	6.600000	6.600000	6.600000
4.800000	3.800000	4.800000	4.800000	3.800000	3.800000
4.800000	3.800000	4.800000	4.800000	3.800000	3.800000
4.800000	3.800000	4.800000	4.800000	3.800000	3.800000
10.254336	10.252410	9.976598	11.592646	11.399000	11.394673
10.967187	11.002694	10.674525	12.403297	12.164400	12.152452
11.750000	11.750000	11.400000	12.650000	12.400000	12.400000
7.811420	7.812802	7.827954	6.257840	6.262086	6.262091
10.115974	10.022166	10.006312	8.277372	8.277372	8.277372
11.800000	11.800000	11.800000	9.900000	9.900000	9.900000
5.520290	5.520555	5.506425	5.791170	5.814700	5.801425
6.522665	6.522665	6.522665	6.021525	6.021500	6.021525
6.850000	6.850000	6.850000	6.850000	6.850000	6.850000
8.701119	8.699743	8.692456	8.927454	8.929100	8.926692
8.422792	8.422792	8.413941	8.707482	8.707500	8.707482
10.400000	10.400000	10.400000	10.400000	10.400000	10.400000

(continued)

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

	2023	2022	2021	2020
Dennison Corporation				
Residential/Agricultural Real	\$7.479511	\$8.220439	\$8.235466	\$8.232452
Commercial/Industrial and Public Utility Real	7.649331	8.604600	8.590712	8.589962
General Business and Public Utility Personal	9.100000	9.100000	9.100000	9.100000
Gnadenhutten Corporation				
Residential/Agricultural Real	4.966351	5.401400	5.407808	5.407754
Commercial/Industrial and Public Utility Real	6.458212	7.002062	7.016054	7.005986
General Business and Public Utility Personal	7.300000	7.300000	7.300000	7.300000
Midvale Corporation				
Residential/Agricultural Real	4.014740	4.661760	4.661620	4.660910
Commercial/Industrial and Public Utility Real	5.314135	5.832330	5.953250	5.953275
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	8.500080	9.892235	9.892865	9.873860
Commercial/Industrial and Public Utility Real	10.226170	11.526910	11.526910	11.529570
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	3.580585	3.806329	3.806698	3.805739
Commercial/Industrial and Public Utility Real	3.757897	3.995599	3.999164	4.000000
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Parral Corporation				
Residential/Agricultural Real	2.695273	2.959601	2.959601	2.959601
Commercial/Industrial and Public Utility Real	2.950707	3.185459	3.185459	3.200000
General Business and Public Utility Personal	3.200000	3.200000	3.200000	3.200000
Port Washington Corporation				
Residential/Agricultural Real	4.830816	5.611383	5.606456	5.596202
Commercial/Industrial and Public Utility Real	5.340957	5.895747	5.895747	5.897025
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	9.623022	12.120985	11.226548	10.992656
Commercial/Industrial and Public Utility Real	12.497442	13.453602	13.361510	13.361510
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
Stone Creek Corporation				
Residential/Agricultural Real	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial and Public Utility Real	1.900000	1.900000	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Strasburg Corporation				
Residential/Agricultural Real	3.659325	3.863340	3.866146	3.864372
Commercial/Industrial and Public Utility Real	3.970158	4.140437	4.161279	4.153139
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000

2019	2018	2017	2016	2015	2014
\$9.042758	\$11.514689	\$11.500433	\$11.579942	\$11.579500	\$11.576742
8.589950	10.873484	10.875617	11.600000	11.406400	11.396273
9.100000	11.600000	11.600000	11.600000	11.600000	11.600000
5.740496	6.584873	6.581500	6.713547	5.213500	5.215521
7.018604	8.894769	8.895161	9.236525	7.736500	7.736525
7.300000	9.300000	9.300000	9.300000	7.800000	7.800000
5.248500	5.244000	5.243985	5.432395	5.439900	5.439925
5.953275	5.953000	5.959175	6.219505	6.219400	6.219985
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
10.908850	10.908950	10.886930	11.271700	11.242900	11.254290
11.522790	11.522790	11.442820	11.957520	11.957600	11.957520
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
3.974686	3.974438	3.972862	3.999952	2.500000	2.500000
3.992861	3.929675	3.927265	3.999994	2.500000	2.500000
4.000000	4.000000	4.000000	4.000000	2.500000	2.500000
3.077598	3.077542	3.077542	1.600000	3.049800	3.049760
3.200000	3.200000	3.200000	1.600000	3.553900	3.553865
3.200000	3.200000	3.200000	1.600000	4.100000	4.100000
5.914091	5.914080	5.914133	6.025277	6.028800	6.005852
5.894634	5.894634	5.894634	6.034777	6.034800	6.037378
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
12.682792	12.658487	12.296669	12.834602	13.064000	11.557490
13.361510	13.361510	13.128202	13.473796	13.473800	11.973796
14.400000	14.400000	14.400000	14.400000	14.400000	12.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
4.107935	4.107626	4.107240	3.226056	3.653700	3.653541
4.152473	4.152449	4.151005	3.491012	4.177700	4.174780
5.200000	5.200000	5.200000	4.200000	5.200000	5.200000

(continued)

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

	2023	2022	2021	2020
Sugarcreek Corporation				
Residential/Agricultural Real	\$5.873765	\$6.568930	\$6.570855	\$6.576523
Commercial/Industrial and Public Utility Real	7.112466	7.538430	7.499747	7.500930
General Business and Public Utility Personal	7.600000	7.600000	7.600000	7.600000
Tuscarawas Corporation				
Residential/Agricultural Real	6.213463	6.927371	6.927371	6.926243
Commercial/Industrial and Public Utility Real	6.428559	7.244742	7.286937	7.286937
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
Zoar Corporation				
Residential/Agricultural Real	5.054502	5.787030	5.787030	5.787996
Commercial/Industrial and Public Utility Real	5.207179	6.006510	6.006626	6.006626
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Townships:				
Auburn Township				
Residential/Agricultural Real	7.088275	7.565536	5.951476	5.957070
Commercial/Industrial and Public Utility Real	7.266075	7.882605	6.900000	6.694712
General Business and Public Utility Personal	7.900000	7.900000	6.900000	6.900000
Bucks Township				
Residential/Agricultural Real	4.655683	4.835484	4.846476	4.864184
Commercial/Industrial and Public Utility Real	5.139264	5.453883	5.452963	5.456061
General Business and Public Utility Personal	5.500000	5.500000	5.500000	5.500000
Clay Township				
Residential/Agricultural Real	2.968383	3.001051	3.000014	3.000857
Commercial/Industrial and Public Utility Real	3.235079	3.299087	3.298969	3.000000
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
Dover Township				
Residential/Agricultural Real	3.646042	3.472402	3.772594	3.771140
Commercial/Industrial and Public Utility Real	4.091356	4.262666	4.265420	4.263748
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	3.944959	4.159956	4.159920	4.159109
Commercial/Industrial and Public Utility Real	5.999531	6.860901	6.857745	6.785444
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Franklin Township				
Residential/Agricultural Real	6.634377	7.172778	4.687326	4.685589
Commercial/Industrial and Public Utility Real	6.609521	7.092387	4.740189	4.741222
General Business and Public Utility Personal	7.900000	7.900000	5.400000	5.400000
Goshen Township				
Residential/Agricultural Real	4.616072	4.483719	4.480580	4.477844
Commercial/Industrial and Public Utility Real	4.708475	4.669020	4.675292	4.669862
General Business and Public Utility Personal	4.950000	4.700000	4.700000	4.700000

2019	2018	2017	2016	2015	2014
\$6.943843	\$6.946180	\$6.941100	\$6.417503	\$6.423600	\$4.704875
7.310117	7.302912	7.289404	6.798232	6.797000	5.335616
7.600000	7.600000	7.600000	7.600000	7.600000	6.600000
7.547141	7.547141	7.547710	7.634391	7.634400	7.634391
7.286462	7.286462	7.286462	7.472265	7.457800	7.457788
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
6.141206	6.141206	6.141206	6.319423	6.300100	6.300162
6.006626	6.006626	6.005908	6.109645	6.109500	6.107307
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
6.329906	6.330848	6.334802	5.148976	5.587000	5.589258
6.694820	6.688288	6.707132	5.658121	6.157700	6.149004
6.900000	6.800000	6.900000	5.900000	6.400000	6.400000
4.266214	4.268312	4.271112	4.385985	4.405901	4.404992
4.594026	4.601554	4.572776	4.640347	4.650000	4.650000
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
3.009147	4.465275	4.463252	4.571078	4.561547	4.559762
3.300000	6.918359	6.739182	7.015830	7.050000	7.050000
3.300000	7.050000	7.050000	7.050000	7.050000	7.050000
3.900676	3.900976	3.901350	3.993090	3.993460	3.992394
4.260580	4.259112	4.258822	4.345820	4.345726	4.333780
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.338379	4.337408	4.335395	4.530852	4.533001	4.531719
6.750167	6.626527	6.568458	6.777832	6.777445	6.605045
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
4.944959	4.943954	4.943935	5.156679	5.158549	4.157414
4.741119	4.752886	4.827843	5.135569	5.257684	4.256463
5.400000	5.400000	5.400000	5.400000	5.400000	4.400000
4.700000	4.700000	3.949647	4.762169	4.762100	4.760111
4.700000	4.700000	3.970763	4.793427	4.800000	4.785715
4.700000	4.700000	4.100000	4.800000	4.800000	4.800000

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

	2023	2022	2021	2020
Jefferson Township				
Residential/Agricultural Real	\$5.637585	\$6.098242	\$6.099818	\$6.099380
Commercial/Industrial and Public Utility Real	6.470398	7.109807	7.111166	7.111166
General Business and Public Utility Personal	7.300000	7.300000	7.300000	7.300000
Lawrence Township				
Residential/Agricultural Real	10.147527	11.536208	11.539650	8.551238
Commercial/Industrial and Public Utility Real	11.578895	12.749143	12.747749	9.732823
General Business and Public Utility Personal	13.300000	13.300000	13.300000	10.300000
Mill Township				
Residential/Agricultural Real	5.677782	4.943517	4.944038	3.945756
Commercial/Industrial and Public Utility Real	5.871622	5.490541	5.490340	4.490449
General Business and Public Utility Personal	6.050000	6.050000	6.050000	5.050000
Oxford Township				
Residential/Agricultural Real	3.817762	3.950000	3.834131	3.835340
Commercial/Industrial and Public Utility Real	3.838981	3.949404	3.950000	3.950000
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
Perry Township				
Residential/Agricultural Real	4.308604	4.490820	4.493162	4.497082
Commercial/Industrial and Public Utility Real	3.664148	4.800000	4.800000	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Rush Township				
Residential/Agricultural Real	3.686376	3.850400	3.851458	3.847220
Commercial/Industrial and Public Utility Real	4.542134	4.757376	4.728984	4.706970
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Salem Township				
Residential/Agricultural Real	3.244809	3.312024	3.312633	3.312389
Commercial/Industrial and Public Utility Real	3.631809	3.775868	3.776345	3.776345
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
Sandy Township				
Residential/Agricultural Real	5.584160	6.033376	6.033028	6.034996
Commercial/Industrial and Public Utility Real	6.013692	6.368592	6.368096	6.368096
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
Sugarcreek Township				
Residential/Agricultural Real	5.311882	5.737570	5.734397	5.379274
Commercial/Industrial and Public Utility Real	5.246838	5.830319	5.892266	5.775454
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
Union Township				
Residential/Agricultural Real	3.994719	4.155041	4.150625	4.145754
Commercial/Industrial and Public Utility Real	4.199482	4.361298	4.357722	4.361473
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000

2019	2018	2017	2016	2015	2014
\$6.425906	\$5.529726	\$6.418024	\$6.654927	\$6.660340	\$6.658317
7.126277	6.172817	7.016554	7.300000	7.300000	7.300000
7.300000	6.400000	7.300000	7.300000	7.300000	7.300000
9.249953	9.069577	9.056963	9.587318	9.589163	9.585790
9.730815	9.663952	9.657548	9.950062	9.950403	9.921917
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.050900	4.049109	4.046925	4.129498	4.131100	4.129514
4.508854	4.489546	4.472606	5.043913	5.043560	5.034057
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000
3.922534	3.921681	3.911171	3.298933	3.298897	3.299306
3.950000	3.928434	3.896825	3.679227	3.672712	3.594846
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
4.621478	4.623172	4.616670	4.799110	5.638766	3.640464
4.800000	4.800000	4.800000	4.798408	5.800000	3.800000
4.800000	4.800000	4.800000	4.800000	5.800000	3.800000
3.937462	3.939686	3.936998	4.065478	4.067756	4.068098
4.706970	4.651402	4.650118	4.797976	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.346508	3.346862	3.343292	3.376888	3.378042	3.372833
3.776345	3.764917	3.754502	3.800000	3.800000	3.800000
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.338244	6.339656	6.328748	6.560524	6.552632	6.546464
6.368052	6.353524	6.318596	6.795024	6.800000	6.800000
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.636718	5.639518	5.640293	5.881883	5.822600	5.765933
5.624255	5.623633	5.622170	5.890765	5.845900	5.803844
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.217376	4.217770	4.216264	4.378932	4.382983	4.336211
4.297660	4.296521	4.289855	4.500000	4.500000	4.493761
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000

(continued)

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

	2023	2022	2021	2020
Warren Township				
Residential/Agricultural Real	\$3.580454	\$3.732568	\$3.733043	\$3.733022
Commercial/Industrial and Public Utility Real	3.787197	3.899210	3.900000	3.900000
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
Warwick Township				
Residential/Agricultural Real	8.022799	8.715145	8.716924	7.642938
Commercial/Industrial and Public Utility Real	7.547027	8.985539	9.295865	8.295570
General Business and Public Utility Personal	9.300000	9.300000	9.300000	8.300000
Washington Township				
Residential/Agricultural Real	4.090238	4.250310	4.247230	4.247656
Commercial/Industrial and Public Utility Real	4.316120	4.489916	4.504200	4.507466
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne Township				
Residential/Agricultural Real	9.040906	8.957578	8.945570	8.947690
Commercial/Industrial and Public Utility Real	9.428687	9.742261	9.741832	9.743051
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
York Township				
Residential/Agricultural Real	6.483312	5.897951	5.357348	5.357351
Commercial/Industrial and Public Utility Real	6.483182	5.893544	5.537372	5.529179
General Business and Public Utility Personal	6.900000	5.900000	5.900000	5.900000
Other Units:				
Arrowhead Joint Fire District				
Residential/Agricultural Real	3.061940	3.667644	3.664300	3.671032
Commercial/Industrial and Public Utility Real	3.478160	3.993116	3.999744	3.998272
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Delaware Valley Joint Fire District				
Residential/Agricultural Real	1.753405	2.041145	2.042672	2.040960
Commercial/Industrial and Public Utility Real	2.109965	2.433342	2.433880	2.434237
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Dover Public Library				
Residential/Agricultural Real	0.694832	0.810438	0.810637	0.809386
Commercial/Industrial and Public Utility Real	0.824052	0.931856	0.934629	0.936745
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
General Health District				
Residential/Agricultural Real	0.601547	0.702391	0.702476	0.702299
Commercial/Industrial and Public Utility Real	0.820346	0.933312	0.935247	0.932889
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Gnadenhutten Public Library				
Residential/Agricultural Real	0.750233	0.874067	0.873342	0.874671
Commercial/Industrial and Public Utility Real	0.816720	0.971081	0.973352	0.973262
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2019	2018	2017	2016	2015	2014
\$3.825423	\$3.824916	\$3.322009	\$3.361817	\$3.362000	\$3.360746
3.900000	3.900000	3.358790	3.392651	3.400000	3.394840
3.900000	3.900000	3.400000	3.400000	3.400000	3.400000
5.240100	5.144176	5.133854	5.250741	5.155900	5.151229
5.300000	5.300000	5.107065	5.300000	5.300000	5.300000
5.300000	5.300000	5.300000	5.300000	5.300000	5.300000
4.292970	4.294406	4.292728	4.430864	4.430146	4.437060
4.507466	4.476300	4.444824	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
9.755395	6.435266	6.120880	5.845495	5.858781	5.864505
9.825925	7.019499	7.060432	6.963574	6.961661	6.926816
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.637143	5.634167	5.628524	5.720309	5.721728	5.722520
5.517542	5.427914	5.385086	5.900000	5.900000	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
3.993772	4.000000	0.000000	0.000000	0.000000	0.000000
4.000000	4.000000	0.000000	0.000000	0.000000	0.000000
4.000000	4.000000	0.000000	0.000000	0.000000	0.000000
2.179732	2.180875	2.169360	2.286937	2.290900	2.272230
2.433540	2.420210	2.407930	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.930219	0.930292	0.930025	1.000000	1.000000	1.000000
0.932885	0.943625	0.942842	1.000000	0.997423	0.991295
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.792996	0.792902	0.791916	0.853537	0.854364	0.853780
0.931015	0.930761	0.929057	0.999706	1.000000	0.998473
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.936163	0.937373	0.935969	1.000000	0.000000	0.000000
0.973607	0.955025	0.932351	0.999102	0.000000	0.000000
1.000000	1.000000	1.000000	1.000000	0.000000	0.000000

(continued)

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

	2023	2022	2021	2020
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	\$0.399615	\$0.406797	\$0.406426	\$0.407173
Commercial/Industrial and Public Utility Real	0.424593	0.487455	0.488265	0.488085
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.373073	0.444559	0.444720	0.445271
Commercial/Industrial and Public Utility Real	0.440096	0.500000	0.500000	0.499050
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.292200	1.536107	1.534120	1.530852
Commercial/Industrial and Public Utility Real	2.099122	2.373205	2.372277	2.372632
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Newcomerstown Public Library				
Residential/Agricultural Real	1.775960	2.106957	2.107407	2.107587
Commercial/Industrial and Public Utility Real	2.096312	2.492432	2.498137	2.499452
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Tri-County Ambulance District				
Residential/Agricultural Real	1.279135	1.415765	1.415733	1.353595
Commercial/Industrial and Public Utility Real	1.254483	1.495845	1.499212	1.498332
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tri-Division Ambulance District				
Residential/Agricultural Real	2.619344	2.720728	4.385453	4.396106
Commercial/Industrial and Public Utility Real	3.060740	3.113848	4.627561	4.627610
General Business and Public Utility Personal	4.000000	4.000000	5.500000	5.500000
Tuscarawas County Public Library				
Residential/Agricultural Real	1.034025	1.207572	1.208307	1.207864
Commercial/Industrial and Public Utility Real	1.289884	1.462309	1.465474	1.428648
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Union Cemetery				
Residential/Agricultural Real	1.105209	1.304702	1.305230	1.304434
Commercial/Industrial and Public Utility Real	1.637849	1.867715	1.865662	1.865869
General Business and Public Utility Personal	2.480000	2.480000	2.480000	2.480000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

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

2019	2018	2017	2016	2015	2014
\$0.442969	\$0.443660	\$0.443200	\$0.464450	\$0.463400	\$0.463368
0.488295	0.478903	0.467873	0.497824	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.499963	0.500000	0.228472	0.246816	0.246900	0.246742
0.498956	0.500000	0.312489	0.325886	0.325900	0.324696
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.677902	1.676782	1.673897	1.794350	1.793900	1.793467
2.371862	2.353535	2.325105	2.493357	2.500000	2.495657
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.352132	2.350125	2.339620	2.431095	2.431440	2.432795
2.484315	2.380650	2.371995	2.496002	2.494212	2.464930
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.477729	1.477904	1.376734	1.446518	1.163600	1.162308
1.495727	1.477090	1.424580	1.500000	1.396300	1.389623
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
4.503721	4.880167	3.436696	3.498908	3.890900	3.891736
4.598824	5.211280	3.689864	3.870516	3.938000	3.928596
5.500000	5.500000	4.000000	4.000000	4.000000	4.000000
1.372305	1.372127	1.370654	1.484536	1.486200	0.485773
1.421740	1.418136	1.414114	1.500000	1.500000	0.491794
1.500000	1.500000	1.500000	1.500000	1.500000	0.500000
1.465511	1.464776	1.080397	0.627107	0.627400	0.626655
1.867088	1.867622	1.600614	1.304885	1.300300	1.297644
2.480000	2.480000	2.480000	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)
2023	\$15,801,017	\$14,800,161	93.67%	\$276,413	\$15,076,574	95.42%
2022	14,732,438	13,714,053	93.09	340,226	14,054,279	95.40
2021	14,594,234	13,582,366	93.07	276,276	13,858,642	94.96
2020	14,265,924	13,371,791	93.73	266,494	13,638,285	95.60
2019	12,524,713	12,290,033	98.13	277,902	12,567,935	100.35
2018	12,095,612	11,839,711	97.88	278,168	12,117,879	100.18
2017	11,658,702	11,410,603	97.87	340,171	11,750,774	100.79
2016	11,063,990	10,785,311	97.48	305,882	11,091,193	100.25
2015	10,792,995	10,547,801	97.73	326,253	10,874,054	100.75
2014	10,699,004	10,420,419	97.40	376,447	10,796,866	100.91

(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.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Real Property Taxpayers
2023 and 2014

Name of Taxpayer	2023	
	Assessed Value	Percent of Real Property Assessed Value
Muskingum Watershed Conservancy District	\$15,344,120	0.65 %
The Belden Brick Company	8,824,310	0.38
New Towne Mall, LLC	8,182,100	0.35
Park Village Assisted Living, LLC	7,163,320	0.30
Holmes Limestone Company	6,197,550	0.26
VAD Heritage, LLC	3,560,530	0.15
CBSA, LTD	3,388,660	0.15
The Inn at Northwood Village, LTD	2,918,070	0.12
WGCS Investments LLC	2,863,970	0.12
Dixon Real Estate Holdings, LLC	2,727,440	0.12
Totals	<u>\$61,170,070</u>	<u>2.60 %</u>
Total Real Property Assessed Valuation	<u>\$2,350,179,810</u>	

Name of Taxpayer	2014	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$15,732,040	0.99 %
Muskingum Watershed Conservancy District	10,449,060	0.66
The Belden Brick Company	7,652,130	0.48
Wal-Mart Real Estate Business Trust	2,267,650	0.14
Park Village Assisted Living, LLC	2,197,750	0.14
Speedway SuperAmerica, LLC	2,110,430	0.13
Holmes Limestone Company	2,107,330	0.13
The Union Hospital Association	2,015,090	0.13
Jerry and Laura Jacobson Foundation, Incorporated	1,971,230	0.13
Artex Oil Company	1,965,750	0.12
Totals	<u>\$48,468,460</u>	<u>3.05 %</u>
Total Real Property Assessed Valuation	<u>\$1,586,704,570</u>	

The amounts presented represent the assessed values upon which 2023 and 2014 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Public Utilities Tangible Personal Property Taxpayers
2023 and 2014

Name of Taxpayer	2023	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$96,258,160	23.60 %
AEP Ohio Transmission Company, Incorporated	68,205,100	16.72
Rover Pipeline, LLC	60,354,010	14.80
East Ohio Gas Company DBA Dominion East Ohio	34,779,000	8.53
Dominion Energy Transmission, Incorporated	34,169,110	8.38
Tennessee Gas Pipeline Company	11,758,900	2.88
Columbia Gas of Ohio, Incorporated	5,566,740	1.36
Frontier Power Company	2,176,710	0.54
Guernsey-Muskingum Electric Cooperative, Incorporated	1,663,030	0.41
Ohio Edison Company	1,432,790	0.35
Total	<u>\$316,363,550</u>	<u>77.57 %</u>
Total Public Utilities Tangible Personal Property Assessed Valuation	<u>\$407,836,720</u>	

Name of Taxpayer	2014	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$46,749,970	49.75 %
East Ohio Gas Company DBA Dominion East Ohio	17,549,130	18.68
Dominion Transmission, Incorporated	9,355,520	9.96
AEP Ohio Transmission Company, Incorporated	6,648,070	7.07
Tennessee Gas Pipeline Company	5,055,040	5.38
Frontier Power Company	1,637,790	1.74
Columbia Gas of Ohio, Incorporated	1,621,190	1.72
Guernsey-Muskingum Electric Cooperative, Incorporated	1,348,720	1.44
Ohio Edison Company	1,153,390	1.23
Carroll Electric Cooperative, Incorporated	987,090	1.05
Total	<u>\$92,105,910</u>	<u>98.02 %</u>
Total Public Utilities Tangible Personal Property Assessed Valuation	<u>\$93,962,470</u>	

The amounts presented represent the assessed values upon which 2023 and 2014 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

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Tuscarawas County, Ohio
Taxable Sales by Type (1)
Last Ten Years

	2023	2022	2021	2020
Sales Tax Payments	\$4,669,937	\$4,432,775	\$4,082,176	\$5,135,369
Direct Pay Tax Return Payments	54,520	37,839	40,596	65,429
Seller's Use Tax Return Payments	3,037,193	2,867,993	2,600,715	3,457,737
Consumer's Use Tax Return Payments	503,347	444,756	429,177	539,878
Motor Vehicle Tax Payments	2,914,139	2,748,126	2,679,565	3,154,324
Watercraft and Outboard Motors	40,738	52,734	49,750	68,504
Department of Liquor Control	70,353	67,998	66,882	91,147
Sales/Use Tax Voluntary Payments	2,628	445	2,749	1,956
Sales/Use Tax Assessment Payments	98,650	77,347	110,713	45,094
Managed Audit Sales/Use Tax Payments	9,978	73,013	118,505	23,577
Sales Tax on Motor Vehicle Fuel Refunds	19,971	3,050	3,322	14,763
Certified Assessment Payments	141,993	89,057	85,459	47,574
Statewide Master Numbers	5,267,002	5,114,727	4,791,470	6,834,931
Streamlined Sales Tax Payments	480,446	476,882	371,634	355,266
Non-Resident Motor Vehicle Tax Payments	24,130	13,078	17,496	14,803
Transient Sales	591,381	516,960	677,082	997,244
Use Tax Amnesty Payments	0	0	0	2
Administrative Rotary Fund Fee	(178,516)	(169,963)	(160,995)	(207,671)
Sales/Use Tax Refunds Approved	(74,929)	(20,467)	(27,776)	(80,448)
Total	<u>\$17,672,961</u>	<u>\$16,826,350</u>	<u>\$15,938,520</u>	<u>\$20,559,479</u>
Sales Tax Rate	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>
1.00% Sales Tax for General Purposes	17,642,785	16,800,479	15,849,511	13,725,672
0.50% Sales Tax for 911 Emergency System	<u>30,176</u>	<u>25,871</u>	<u>89,009</u>	<u>6,833,807</u>
Total	<u>\$17,672,961</u>	<u>\$16,826,350</u>	<u>\$15,938,520</u>	<u>\$20,559,479</u>

(1) Cash basis

(2) The sales tax rate increased to 1.50% effective October 1, 2018, through September 30, 2020.

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.

Source: Ohio Department of Taxation

2019	2018 (2)	2017	2016	2015	2014
\$5,240,046	\$3,372,365	\$3,318,449	\$3,217,080	\$3,255,865	\$3,713,859
111,721	63,169	594,759	722,978	718,317	578,281
2,747,200	1,709,141	1,636,959	1,356,781	1,321,476	1,153,257
581,933	370,832	367,817	578,245	399,624	352,018
3,312,075	2,101,199	2,058,333	1,921,558	1,981,260	1,885,085
50,034	31,647	26,504	26,157	22,823	22,597
74,280	47,845	45,960	44,034	39,352	36,519
20,615	10,571	7,640	26,463	(21,414)	34,781
194,124	72,790	91,497	100,017	34,599	74,469
62,983	14,241	12,907	27,358	30,413	5,533
17,899	1,281	1,173	1,771	8,919	1,983
73,294	56,771	54,400	76,086	101,669	(2,045)
6,757,881	4,349,130	4,311,576	4,205,185	4,245,910	4,188,735
155,431	23,860	31,425	18,734	18,519	5,294
7,830	8,757	5,902	5,662	11,586	4,143
1,074,220	858,239	889,505	836,393	921,624	444,936
15	1,626	3	333	1,075	2,529
(204,451)	(130,574)	(134,434)	(131,592)	(130,827)	0
(36,437)	(36,108)	(11,370)	(5,672)	(8,923)	0
<u>\$20,240,693</u>	<u>\$12,926,782</u>	<u>\$13,309,005</u>	<u>\$13,027,571</u>	<u>\$12,951,867</u>	<u>\$12,501,974</u>
<u>1.50%</u>	<u>1.50%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>
13,587,103	12,881,142	13,309,005	13,027,571	12,951,867	12,501,974
6,653,590	45,640	0	0	0	0
<u>\$20,240,693</u>	<u>\$12,926,782</u>	<u>\$13,309,005</u>	<u>\$13,027,571</u>	<u>\$12,951,867</u>	<u>\$12,501,974</u>

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

Year	Population	Estimated Actual Value of Taxable Property	Gross Bonded Debt			Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
			Governmental	Business-Type	Total		
2023	91,874	\$7,178,250,275	\$264,616	\$82,400	\$347,016	0.00 %	\$4
2022	91,937	6,146,295,946	386,934	121,600	508,534	0.01	6
2021	91,776	6,101,924,250	503,041	159,500	662,541	0.01	7
2020	91,987	6,033,051,764	613,251	196,100	809,351	0.01	9
2019	91,987	5,286,148,153	717,865	231,600	949,465	0.02	10
2018	92,176	5,195,859,713	817,167	265,900	1,083,067	0.02	12
2017	92,297	5,111,414,843	911,427	299,100	1,210,527	0.02	13
2016	92,420	4,729,045,650	1,000,900	331,200	1,332,100	0.03	14
2015	92,702	4,664,254,741	1,085,829	362,300	1,448,129	0.03	16
2014	92,637	4,640,217,163	1,166,445	421,400	1,587,845	0.03	17

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.

Source: Tuscarawas County Auditor

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

Year	Governmental Activities					Business-Type Activities	
	General Obligation Bonds	Bond Anticipation Notes	Financed Purchases (1)	Leases Payable	Subscriptions Payable	Revenue Bonds	General Obligation Bonds
2023	\$264,616	\$0	\$9,904	\$1,092,798	\$74,939	\$282,558	\$82,400
2022	386,934	0	11,854	360,727	58,011	0	121,600
2021	503,041	0	0	167,989	0	0	159,500
2020	613,251	0	0	0	0	5,545,600	196,100
2019	717,865	0	0	0	0	5,638,100	231,600
2018	817,167	456,000	7,770,921	0	0	5,727,100	265,900
2017	911,427	510,000	7,770,921	0	0	5,812,800	299,100
2016	1,000,900	562,000	0	0	0	5,895,400	331,200
2015	1,085,829	612,000	257	0	0	5,477,899	362,300
2014	1,166,445	659,000	1,740	0	0	5,427,208	421,400

(1) Beginning in 2021, amounts reflect financed purchases. Prior to 2021, amounts reflect capital leases.

Note: The County implemented GASB 87 in 2022, resulting in a restatement to the 2021 balances.

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

Source: Tuscarawas County Auditor

Business-Type Activities (continued)					
OPWC Loans Payable	OWDA Loans Payable	Financed Purchases (1)	Total Debt	Percentage of Personal Income	Per Capita
\$1,614,034	\$7,236,412	\$124,385	\$10,782,046	0.2261 %	\$117.36
1,732,564	7,839,651	157,872	10,669,213	0.2278	116.05
1,906,551	8,281,833	190,742	11,209,656	0.2548	122.14
2,080,539	2,877,672	236,311	11,549,473	0.2778	125.56
2,059,287	2,750,735	228,842	11,626,429	0.2909	126.39
1,888,174	2,950,558	263,861	20,139,681	0.5315	218.49
2,061,581	2,463,716	297,994	20,127,539	0.5408	218.07
2,239,498	2,489,719	215,000	12,733,717	0.3422	137.78
2,273,489	2,630,044	226,000	12,667,818	0.3437	136.65
2,435,022	2,668,854	236,000	13,015,669	0.3651	140.50

Tuscarawas County, Ohio
Legal Debt Margin
Last Ten Years

	2023	2022	2021	2020
Tax Valuation	\$2,758,016,530	\$2,381,808,930	\$2,358,831,210	\$2,321,820,810
Debt Limit (1)	67,450,413	58,045,223	57,470,780	56,545,520
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	264,616	386,934	503,041	613,251
Bond Anticipation Note	0	0	0	0
Amount of Debt Subject to Limit	264,616	386,934	503,041	613,251
Legal Debt Margin	\$67,185,797	\$57,658,289	\$56,967,739	\$55,932,269
Legal Debt Margin as a Percentage of the Debt Limit	99.61%	99.33%	99.12%	98.92%
Unvoted Debt Limit (2)	\$27,580,165	\$23,818,089	\$23,588,312	\$23,218,208
Amount of Debt Subject to Limit	264,616	386,934	503,041	613,251
Unvoted Legal Debt Margin	\$27,315,549	\$23,431,155	\$23,085,271	\$22,604,957
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	99.04%	98.38%	97.87%	97.36%

(1) Ohio Bond Law sets a limit calculated as follows:

Three percent of the first \$100,000,000 of the tax valuation

One and one-half percent of the next \$200,000,000 of the tax valuation

Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation.

Source: Tuscarawas County Auditor

2019	2018	2017	2016	2015	2014
\$1,973,891,580	\$1,916,325,420	\$1,863,549,000	\$1,725,542,630	\$1,691,148,060	\$1,680,667,040
47,847,290	46,408,136	45,088,725	41,638,566	40,778,702	40,516,676
717,865 0	817,167 456,000	911,427 510,000	1,000,900 562,000	1,085,829 612,000	1,166,445 659,000
717,865	1,273,167	1,421,427	1,562,900	1,697,829	1,825,445
\$47,129,425	\$45,134,969	\$43,667,298	\$40,075,666	\$39,080,873	\$38,691,231
98.50%	97.26%	96.85%	96.25%	95.84%	95.49%
\$19,738,916	\$19,163,254	\$18,635,490	\$17,255,426	\$16,911,481	\$16,806,670
717,865	1,273,167	1,421,427	1,562,900	1,697,829	1,825,445
\$19,021,051	\$17,890,087	\$17,214,063	\$15,692,526	\$15,213,652	\$14,981,225
96.36%	93.36%	92.37%	90.94%	89.96%	89.14%

Tuscarawas County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2023

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Tuscarawas County			
General Obligation Bonds	\$264,616	100.00 %	\$264,616
Financed Purchases	9,904	100.00	9,904
Leases Payable	1,092,798	100.00	1,092,798
Subscriptions Payable	74,939	100.00	74,939
<i>Total Direct - Tuscarawas County</i>	<u>1,442,257</u>		<u>1,442,257</u>
Overlapping			
Claymont City School District	6,406,000	100.00	6,406,000
Coshocton County Career Center	55,039	2.43	1,337
Dover City School District	21,395,000	100.00	21,395,000
Fairless Local School District	37,529,022	1.25	469,113
Indian Valley Local School District	10,620,000	100.00	10,620,000
New Philadelphia City School District	208,000	100.00	208,000
Ridgewood Local School District	1,052,898	2.24	23,585
Sandy Valley Local School District	7,314,442	22.78	1,666,230
Strasburg-Franklin Local School District	3,500,000	100.00	3,500,000
City of Dover	1,771,754	100.00	1,771,754
City of New Philadelphia	3,840,000	100.00	3,840,000
City of Uhrichsville	1,387,694	100.00	1,387,694
Village of Baltic	684,304	40.10	274,406
Village of Bolivar	898,042	100.00	898,042
Village of Dennison	283,049	100.00	283,049
Village of Gnadenhutten	392,935	100.00	392,935
Village of Midvale	704,598	100.00	704,598
Village of Mineral City	291,046	100.00	291,046
Village of Newcomerstown	1,521,997	100.00	1,521,997
Village of Roswell	50,384	100.00	50,384
Village of Strasburg	1,227,142	100.00	1,227,142
Village of Sugarcreek	930,981	100.00	930,981
Village of Tuscarawas	1,623,247	100.00	1,623,247
Bucks Township	96,021	100.00	96,021
Clay Township	9,246	100.00	9,246
Lawrence Township	335,095	100.00	335,095
Oxford Township	15,345	100.00	15,345
Rush Township	70,000	100.00	70,000
Arrowhead Joint Fire District	138,794	100.00	138,794
Tri-County Ambulance District	106,141	100.00	106,141
Dover Public Library	92,535	100.00	92,535
Tuscarawas County Public Library	1,615,132	100.00	1,615,132
<i>Total Overlapping</i>	<u>106,165,883</u>		<u>61,964,849</u>
<i>Totals</i>	<u>\$107,608,140</u>		<u>\$63,407,106</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	Total	
2023	\$2,368,968	\$1,652,528	\$716,440	\$383,621	\$61,471	\$445,092	1.61
2022	2,306,747	1,400,421	906,326	379,290	67,857	447,147	2.03
2021	2,314,377	1,048,705	1,265,672	362,434	74,273	436,707	2.90
2020	2,232,233	1,691,554	540,679	293,651	122,616	416,267	1.30
2019	2,385,437	2,007,412	378,025	352,044	130,054	482,098	0.78
2018	2,275,284	2,188,571	86,713	309,619	111,624	421,243	0.21
2017	2,491,620	1,834,655	656,965	304,948	113,482	418,430	1.57
2016	2,192,683	1,668,739	523,944	296,015	118,371	414,386	1.26
2015	2,331,415	1,530,854	800,561	322,677	128,822	451,499	1.77
2014	2,098,783	1,502,746	596,037	288,723	86,856	375,579	1.59

(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 financed purchases 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	Total	
2023	\$1,560,304	\$1,198,150	\$362,154	\$521,848	\$91,666	\$613,514	0.59
2022	1,474,482	967,417	507,065	274,355	97,033	371,388	1.37
2021	1,484,326	704,380	779,946	206,619	63,542	270,161	2.89
2020	1,432,983	908,521	524,462	181,117	188,824	369,941	1.42
2019	1,546,507	997,416	549,091	183,306	187,276	370,582	1.48
2018	1,412,450	822,927	589,523	184,362	189,941	374,303	1.57
2017	1,464,627	851,494	613,133	185,445	193,901	379,346	1.62
2016	1,424,766	748,413	676,353	187,610	183,856	371,466	1.82
2015	1,434,459	1,023,449	411,010	180,898	193,837	374,735	1.10
2014	1,356,892	775,014	581,878	124,927	20,928	145,855	3.99

(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 financed purchases 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)
2023	91,874	\$4,769,605	\$51,915	3.10 %
2022	91,937	4,682,792	50,935	4.00
2021	91,776	4,399,433	47,937	4.60
2020	91,987	4,157,738	45,199	7.60
2019	91,987	3,996,522	43,447	4.20
2018	92,176	3,789,544	41,112	4.80
2017	92,297	3,721,605	40,322	4.70
2016	92,420	3,721,605	40,268	5.20
2015	92,702	3,686,010	39,762	5.40
2014	92,637	3,565,199	38,486	4.80

Sources: (1) Tuscarawas County Auditor, July 2023 estimate
(2) U.S. Department of Commerce - Bureau of Economic Analysis; November 2023
is the latest information available.
(3) Ohio Department of Job and Family Services - Office of Workforce Development

Tuscarawas County, Ohio*Principal Employers**2023 and 2014*

Employer	Nature of Business
Cleveland Clinic Union Hospital	Health Care
ProVia Payroll, LLC	Window and Door Manufacturing
Meteor Sealing Systems, LLC	Automotive Sealing
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.
Novelis, Inc. (Aleris International)	Sheet Aluminum
Hennis Care Centre	Health Care
Wal-Mart Stores, Incorporated	Distribution
Gradall Company	Manufacturer
Country Club Retirement	Health Care
Zimmer Patient Care Division	Orthopedic, Prosthetic, and Surgical Appliances/Supplies
The Belden Brick Company	Face and Acid Proof Brick
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.
Marlite	Paneling/Doors/Restroom Partitions
Twin City Hospital	Health Care
Copley Ohio Newspapers	Newspaper Publishing
Cable Manufacturing and Assembly, Incorporated	Aluminum Refining and Smelting
Dover Chemical Corporation	Chemical Producer
Total	
Total Employment within the County	

Sources: Tuscarawas County, City of Dover, City of New Philadelphia and the Ohio Department of Job and Family Services

2023			2014		
Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
1,201	1	2.30 %	840	1	1.96 %
703	2	1.35			
545	3	1.05			
426	4	0.82	408	3	0.96
377	5	0.72	345	4	0.81
365	6	0.70			
311	7	0.60			
297	8	0.57			
216	9	0.41			
181	10	0.35			
			419	2	0.98
			288	5	0.67
			250	6	0.58
			250	6	0.58
			245	8	0.57
			200	9	0.47
			170	10	0.40
4,622		8.87 %	3,415		7.98 %
52,133			42,800		

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

	2023	2022	2021	2020
General Government				
Legislative and Executive				
Commissioners	6.00	6.00	7.00	7.00
Auditor	19.00	18.00	18.00	18.00
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	15.50	16.00	14.50	15.50
Board of Elections	16.00	21.00	27.00	11.50
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	9.00	8.00	6.00	6.00
Data Processing	5.00	5.00	5.00	5.00
Certificate of Title Administration	5.00	5.00	7.00	8.00
Judicial				
Common Pleas Court	15.50	15.50	15.00	15.00
Probate Court	6.00	6.00	5.00	4.00
Juvenile Court	16.00	16.50	16.50	19.00
Municipal Court	7.00	7.00	7.00	7.00
County Court	12.50	12.00	12.50	11.00
Clerk of Courts	8.00	7.00	8.00	7.00
Law Library	1.50	1.00	1.50	1.50
Public Safety				
Sheriff	52.00	46.00	46.00	42.00
Jail Operations	51.00	50.00	53.00	47.00
Probation/Community Corrections	11.00	13.00	12.00	12.00
911 Dispatch Center	19.00	21.00	21.00	19.00
Litter Enforcement - Solid Waste Grant	1.00	1.00	1.50	1.00
Homeland Security and Emergency Management	2.00	3.00	3.00	3.00
Coroner	3.00	3.00	3.00	2.00
Public Works				
Engineer	26.00	27.00	27.50	26.50
Map Office	1.00	1.00	1.00	1.00
Sewer District	9.25	11.00	10.00	11.00
Water District	7.00	7.00	6.00	6.00
Health				
Developmental Disabilities Board	71.00	59.50	56.50	59.50
Dog and Kennel	3.50	4.50	4.50	4.00
Human Services				
Income Maintenance	47.00	47.00	46.00	49.00
Children's Services	37.00	38.00	37.00	35.00
Shared Employees	14.00	15.00	15.00	15.00
Veteran Services	9.50	9.50	9.50	9.00
Child Support Enforcement	26.00	29.00	24.00	25.00
Conservation and Recreation				
Parks	4.25	3.00	3.00	1.50
Community and Economic Development	2.00	2.00	2.00	2.00
Total	547.50	543.50	540.50	515.00

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

2019	2018	2017	2016	2015	2014
7.00	7.00	7.00	7.00	7.00	6.00
19.00	20.00	17.00	17.00	17.00	25.00
5.00	5.00	5.00	5.00	5.00	5.00
15.00	13.00	12.00	14.00	13.00	13.00
6.00	12.00	14.00	10.00	13.00	13.00
4.00	4.00	4.00	4.00	4.00	4.00
7.00	7.00	7.00	7.00	7.00	7.00
5.00	5.00	5.00	5.00	4.00	5.00
6.25	6.25	6.25	7.00	7.00	10.00
15.50	15.50	14.75	15.00	15.00	16.00
4.00	4.00	4.00	5.00	5.00	6.00
18.00	17.00	17.00	15.00	13.00	17.00
7.00	7.00	7.00	7.00	7.00	7.00
14.00	14.00	12.00	14.00	14.00	15.00
8.00	8.50	8.50	11.00	10.00	11.00
1.50	2.00	1.50	2.00	2.00	2.00
42.50	39.00	36.50	39.00	43.00	40.00
41.50	41.50	43.50	42.00	40.00	41.00
11.00	9.00	9.50	11.00	9.00	8.00
21.00	18.00	19.00	21.00	21.00	20.00
1.50	1.00	1.00	1.50	1.50	1.50
3.00	3.00	3.00	3.00	4.00	3.00
2.00	2.00	2.00	2.00	2.00	2.00
26.50	24.50	25.00	27.00	30.00	30.00
1.00	0.00	0.00	0.00	0.00	0.00
10.50	10.50	10.50	12.00	11.00	10.00
6.50	6.50	6.25	6.00	7.00	7.00
59.50	59.50	59.00	62.00	126.00	125.00
4.00	4.00	4.00	4.00	4.00	5.00
50.00	50.00	50.00	50.00	50.00	43.00
35.00	34.00	35.00	34.00	34.00	33.00
15.00	15.00	10.00	15.00	15.00	15.00
9.00	9.00	9.50	10.00	10.00	10.00
26.00	26.50	26.00	28.00	28.00	29.00
1.00	0.00	0.00	0.00	0.00	0.00
2.00	2.00	2.00	2.00	2.00	2.00
510.75	502.25	493.75	514.50	580.50	586.50

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

	2023	2022	2021	2020
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	1,128	1,175	1,196	917
Number of meetings	90	87	84	79
Auditor				
Number of non-exempt conveyances	1,933	2,181	2,291	2,118
Number of exempt conveyances	1,753	2,155	2,153	1,783
Number of real estate transfers	3,686	4,336	4,444	3,901
Number of non-payroll checks issued	21,659	21,038	19,545	20,062
Number of payroll checks issued	336	416	344	500
Number of payroll direct deposits	16,364	16,147	16,379	15,671
Number of licensed dogs	14,294	16,820	15,127	15,380
Number of weights and measures tests conducted	1,933	1,862	1,798	1,855
Number of pre-approved deeds	5,362	5,840	8,220	6,640
Number of recipients receiving homestead exemption (HE-1)	5,911	6,289	6,744	7,011
Number of properties receiving owner-occupancy credit (Real and Manufactured Homes)	23,337	28,785	23,556	23,856
Number of parcels qualified to be on CAUV	8,255	8,193	8,032	7,977
Number of acres qualified to be on CAUV	244,466	243,895	234,905	234,761
Number of parcels exempt from taxes	4,687	4,691	3,028	3,010
Total value of exempt parcels	\$546,824,205	\$486,196,740	\$208,541,860	\$200,552,920
Treasurer				
Number of parcels billed	59,283	58,994	59,365	58,675
Return on portfolio (cash basis)	\$3,904,460	\$1,100,270	\$190,711	\$579,755
Prosecuting Attorney				
Number of cases - criminal	404	429	378	470
Number of cases - civil stalking	123	130	136	133
Number of cases - domestic violence	154	139	107	100
Board of Elections				
Number of precincts	81	81	81	81
Number of registered voters	58,014	58,826	59,639	60,111
Number of voters last general election	28,817	30,954	11,209	44,580
Percentage of registered voters that voted	49.67%	52.62%	18.79%	74.00%
Recorder				
Number of deeds recorded	3,150	3,915	4,483	3,187
Number of mortgages recorded	2,494	3,371	4,337	4,264
Data Processing				
Number of users served	315	353	346	338
Risk Management				
Number of claims	5	5	5	5
Judicial				
Common Pleas Court - General Division				
Number of civil cases filed	930	843	661	592
Number of criminal cases filed	414	437	396	477
Number of D.R. filings including post-decree	484	686	632	586
Juvenile Court				
Number of delinquencies filed	204	196	208	192
Number of traffic cases	229	299	281	259
Number of neglect/abuse cases	27	43	45	49
Number of unruly cases	67	91	102	70
Number of contributing cases	13	24	26	16
Number of parentage cases	217	234	209	241
Number of tobacco cases	0	0	0	1
Number of juvenile protection orders	3	5	1	0

2019	2018	2017	2016	2015	2014
1,104	1,076	1,039	1,219	1,176	1,220
93	92	97	101	96	100
1,944	2,046	1,960	1,966	1,872	1,791
2,181	2,044	1,820	1,914	1,847	1,724
4,125	4,090	3,780	3,880	3,719	3,515
23,000	23,186	23,862	24,588	23,849	22,038
436	1,778	2,417	2,935	3,457	4,911
15,895	14,633	14,024	14,446	14,196	14,011
15,455	15,670	15,744	14,757	15,182	15,865
1,856	1,519	2,138	1,571	1,572	1,646
7,673	6,897	6,867	6,658	6,668	6,292
7,224	6,810	6,958	7,135	7,356	7,565
24,258	24,206	24,110	24,113	24,119	24,128
7,968	8,043	7,976	7,986	7,947	7,971
235,881	242,232	241,111	240,502	239,153	239,842
3,010	4,639	4,532	4,486	4,463	4,413
\$189,658,440	\$186,926,690	\$185,929,180	\$183,244,860	\$172,554,040	\$171,467,880
60,807	60,118	61,325	61,138	61,044	61,647
\$1,369,070	\$899,392	\$530,048	\$295,222	\$204,030	\$289,720
524	477	343	342	318	350
112	100	69	91	85	70
99	103	107	122	118	114
81	81	81	81	81	81
54,702	59,228	58,680	58,357	56,275	58,828
13,896	33,131	16,884	42,154	31,879	24,156
25.40%	55.94%	28.77%	72.23%	56.65%	41.06%
3,650	3,570	3,878	3,549	3,656	3,070
3,210	3,123	3,073	3,391	3,202	2,946
370	364	351	361	390	369
5	5	22	21	24	10
806	954	921	809	693	698
544	493	333	355	334	368
880	804	805	876	920	815
259	291	294	264	238	267
354	428	439	371	399	403
30	28	31	41	46	38
74	55	60	88	46	67
13	22	13	28	18	24
317	324	310	331	246	263
8	2	1	0	2	2
0	1	0	0	0	0

(continued)

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

	2023	2022	2021	2020
Probate Court				
Number of estates filed	478	583	579	365
Number of guardianships filed	44	42	56	27
Number of civil cases filed	18	23	31	6
Number of adoptions filed	52	56	66	48
Number of minor settlements filed	1	7	1	3
Number of name changes filed	43	37	44	32
Number of marriage licenses filed	500	503	555	424
Tuscarawas County Court				
Number of civil cases filed	465	465	434	440
Number of criminal cases filed	620	570	535	599
Number of traffic cases filed	1,748	1,986	1,868	1,280
Number of civil cases terminated	440	488	433	440
Number of criminal cases terminated	610	685	547	2,045
Number of traffic cases terminated	1,740	2,153	1,856	726
Clerk of Courts				
Number of civil cases filed	934	843	661	592
Number of criminal cases filed	414	437	396	477
Number of court of appeals cases filed	63	56	35	25
Number of domestic cases filed	484	474	558	572
Number of motor vehicle titles issued	59,083	61,067	64,443	60,389
County Law Library				
Number of notary packets issued	139	176	186	155
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	104	93	102	84
Prisoners transported	930	710	485	536
Number of miles transporting prisoners	50,002	52,612	28,612	21,553
Average days served per prisoner	22	20	26	26
Average daily housing cost	\$117	\$119	\$100	\$113
Average cost per meal served	\$1.44	\$1.52	\$1.33	\$1.00
Enforcement				
Number of incidents reported	1,928	1,779	1,490	1,290
Number of calls responded to	18,961	17,198	16,140	15,006
Number of papers served	2,421	2,314	1,735	1,845
Number of telephone calls	151,275	150,270	149,495	106,891
Court security hours	7,030	5,952	5,912	5,180
Number of sheriff's sales	64	66	24	32
Number of CCW licenses issued	1,201	1,048	4,043	3,319
Number of registered SORN offenders	148	129	126	131
Homeland Security & Emergency Management				
Number of Haz-Mat responses	6	1	5	3
Public Works				
Engineer				
Miles of roads resurfaced	28	27	26	25
Number of bridges replaced/improved	2	1	1	0
Number of culverts built/replaced/improved	60	53	54	44
Sewer District				
Average daily sewage treated (in million gallons per day)	0.73	0.87	0.70	0.97
Number of tap-ins	6	14	15	10
Number of customers	3,388	3,383	3,371	3,362

2019	2018	2017	2016	2015	2014
464	426	433	442	482	462
48	65	61	35	63	37
25	13	39	64	26	24
66	46	87	66	55	62
5	3	10	12	5	12
30	51	36	28	30	22
556	575	569	584	616	603
516	525	645	577	589	795
775	909	732	693	779	769
2,961	3,337	3,583	3,302	4,016	4,069
532	542	670	550	616	478
1,431	990	852	778	1,267	1,198
3,347	4,240	3,917	3,590	3,956	4,316
806	954	921	866	785	769
544	493	333	343	324	333
48	42	35	59	68	56
611	548	553	528	533	496
68,995	70,849	71,295	70,543	66,264	65,659
197	224	223	256	210	241
117	111	104	107	99	102
1,838	1,597	1,343	1,401	1,333	831
64,275	50,597	58,703	60,473	55,822	37,065
17	16	16	15	38	31
\$82	\$83	\$82	\$80	\$82	\$74
\$1.10	\$1.11	\$1.04	\$1.14	\$1.16	\$1.04
3,440	7,461	10,121	7,523	6,977	7,422
16,900	16,640	16,868	17,201	17,071	16,253
2,447	2,113	1,842	1,967	1,868	2,070
129,495	114,636	52,244	50,024	49,075	50,376
6,203	6,124	5,721	5,293	5,022	4,883
59	98	136	161	152	199
1,904	2,244	1,708	2,566	1,645	1,181
135	129	138	116	131	125
8	12	6	14	8	11
25	30	26.8	24.8	7.8	14.8
0	3	2	3	8	2
44	71	26	35	14	38
1.03	1.04	0.83	0.76	0.83	0.89
9	6	10	9	42	32
3,362	3,672	3,686	3,672	3,907	4,252

(continued)

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

	2023	2022	2021	2020
Water District				
Average daily water treated (in million gallons per day)	0.49	0.52	0.52	0.52
Average daily water billed (in million gallons per day)	0.36	0.49	0.36	0.00
Number of tap-ins	13	15	18	12
Number of customers	2,589	2,556	2,531	2,511
Health				
Developmental Disabilities Board				
Adult Program				
Days of non-vocational attendance (1)	0	0	0	0
Individuals served (non-vocational) (1)	0	0	0	0
Other services (adult day, home service)	345	323	389	388
Adults served (all programs)	345	323	389	399
Children's Program				
Days of attendance (0-2 years)	2,156	2,370	2,063	1,891
Days of attendance (3-5 years)	3,896	3,057	2,315	2,145
Days of attendance (6-21 years)	3,469	1,666	1,063	601
Individuals served (children)	349	262	228	176
Transportation (one way trips)				
Children's programs	0	0	0	0
Adult programs (1)	0	0	0	0
Total individuals served by the DD Board	694	585	617	575
Individuals with Medicaid waivers	312	295	340	335
Human Services				
Jobs and Family Services				
Average client count - food stamps	9,012	9,814	5,047	5,146
Average client count - day care	214	266	241	295
Average client count - Medicaid	27,376	26,532	14,537	24,521
Average client count - Ohio Works First	353	335	223	251
Average client count - utility assistance	11	4	1	0
Child Support Enforcement Agency				
Average number of active support orders	6,065	6,277	6,409	6,608
Percentage collected	75.85%	74.88%	75.50%	74.19%
Children's Services				
Average client count - foster care	85	82	83	60
Average client count - adoption	37	21	25	20
Veteran Services				
Number of clients served	18,029	18,630	17,599	17,834
Amount of benefits paid to county residents	\$152,125	\$131,831	\$116,222	\$126,433
Community and Economic Development				
Number of new enterprise zone agreements	0	2	4	0
Number of related infrastructure projects	0	0	0	0
Conservation and Recreation				
Park Department				
Number of new properties acquired (purchase or donation)	0	1	1	0
Number of new property easements/licenses (direct/partnership)	1	1	0	1
Miles of new trail developed	0.0	0.5	1.5	0.0
Amount of grants received	\$64,075	\$346,000	\$1,500	\$500
Amount of donations received	\$39,825	\$69,851	\$9,184	\$1,437
Number of volunteer days held	8	8	6	4
Number of permits approved	15	11	7	9

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

N/A - Information not available.

Source: Tuscarawas County

2019	2018	2017	2016	2015	2014
0.50	0.49	0.52	0.56	0.71	0.59
0.35	0.36	0.36	0.37	0.38	0.37
62	8	14	9	77	58
2,521	2,516	2,508	2,544	2,479	2,580
0	0	0	10,731	20,731	25,503
0	0	0	96	141	163
380	374	362	86	135	26
380	374	362	436	408	526
1,444	2,032	2,155	1,400	1,174	1,354
3,467	3,377	3,302	3,372	3,002	3,264
855	1,102	1,583	1,451	2,001	2,434
184	161	192	176	194	158
1,577	3,584	3,268	3,179	5,252	5,662
0	0	0	15,338	34,909	37,545
564	584	661	612	602	684
317	309	281	241	217	202
5,347	5,341	5,353	5,485	5,392	5,788
239	280	382	394	314	324
19,040	12,102	12,370	8,977	3,811	2,834
315	245	239	248	275	274
1	0	0	0	21	0
6,849	6,659	6,406	7,243	7,315	7,500
75.30%	74.23%	73.85%	72.21%	72.88%	72.59%
57	58	62	88	66	83
25	15	29	23	31	24
19,257	19,079	18,944	18,503	20,909	18,753
\$113,671	\$153,459	\$145,483	\$138,102	\$242,999	\$304,536
0	1	0	2	1	4
0	5	4	4	4	3
0	N/A	N/A	N/A	N/A	N/A
1	N/A	N/A	N/A	N/A	N/A
0.0	N/A	N/A	N/A	N/A	N/A
\$487,000	N/A	N/A	N/A	N/A	N/A
\$10,857	N/A	N/A	N/A	N/A	N/A
17	N/A	N/A	N/A	N/A	N/A
7	N/A	N/A	N/A	N/A	N/A

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

	2023	2022	2021	2020
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (square feet)	1,847	1,847	1,847	1,847
Auditor				
Administrative office space (square feet)	4,600	4,600	4,600	4,600
Number of vehicles	3	3	3	3
Treasurer				
Administrative office space (square feet)	2,622	2,622	2,622	2,622
Prosecuting Attorney				
Administrative office space (square feet)	4,074	4,074	4,074	4,074
Board of Elections				
Administrative office space (square feet)	3,842	3,842	3,842	3,842
Electronic poll books	151	151	151	151
Recorder				
Administrative office space (square feet)	2,625	2,625	2,625	2,625
Buildings and Grounds				
Number of vehicles	1	1	1	1
Data Processing				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
Judicial				
Common Pleas Court				
Number of court rooms	3	3	3	3
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	2	2	2	1
Number of vehicles	6	6	6	5
Municipal Court				
Number of court rooms	1	1	1	1
County Court				
Number of court rooms	1	1	1	1
Number of vehicles	2	2	2	2
Clerk of Courts				
Administrative office space (square feet)	3,553	3,553	3,553	3,553
Law Library				
Administrative office space (square feet)	520	520	520	520
Information Technology				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
Public Safety				
Sheriff				
Sheriff's Office space (entire building) (square feet)	74,204	68,212	68,212	68,212
Number of patrol vehicles	63	59	60	60
Probation/Community Corrections				
Number of vehicles	5	5	5	5
Homeland Security & Emergency Management				
Number of emergency response vehicles	5	5	5	5

2019	2018	2017	2016	2015	2014
1,847	1,847	1,847	1,847	1,847	1,847
4,600	4,600	4,600	4,600	4,600	4,600
3	3	3	3	3	2
2,622	2,622	2,622	2,622	2,622	2,622
4,074	4,074	4,074	4,074	4,074	4,074
3,842	3,842	3,842	3,842	3,842	3,842
151	151	151	N/A	N/A	N/A
2,625	2,625	2,625	2,625	2,625	2,625
1	1	1	2	2	2
1,369	1,369	1,369	1,369	1,369	1,369
3	3	3	3	3	3
1	1	1	1	1	1
1	2	2	2	2	2
5	5	5	5	6	5
3	3	3	3	3	3
1	1	1	1	1	1
2	2	2	2	1	2
3,553	3,553	3,553	3,553	3,553	3,553
520	520	520	520	520	520
1,369	1,369	1,369	1,369	1,369	1,369
68,212	68,212	68,212	68,212	68,212	68,212
48	41	37	46	39	42
5	5	3	3	1	2
4	4	4	4	3	3

(continued)

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

	2023	2022	2021	2020
Public Works				
Engineer				
Centerline miles of roads	461	461	461	465
Number of bridges	276	274	274	273
Number of culverts	3,097	3,099	3,099	3,099
Number of traffic signs	3,690	3,690	3,685	3,685
Number of vehicles	51	52	50	50
Sewer District				
Number of treatment facilities	5	5	5	5
Number of pumping stations	22	22	22	23
Miles of sewer lines	88	84	84	84
Number of vehicles	10	10	10	10
Water District				
Number of treatment facilities	3	3	3	3
Miles of water lines	79	64	64	64
Number of vehicles	9	9	9	9
Health				
Developmental Disabilities Board				
Number of facilities	4	4	4	4
Number of buses	0	0	0	0
Human Services				
Jobs and Family Services				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	2	6	6	6
Children Services				
Administrative office space (square feet)	12,238	12,484	12,484	12,484
Number of vehicles	1	6	6	6
Child Support Enforcement Agency				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Veteran Services				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	5	5	5	5
Conservation and Recreation				
Park Department				
Number of vehicles	3	3	3	1
Number of parks	3	3	3	3
Miles of developed trail	10.0	10.0	10.5	9.0
Number of trailheads (direct/in partnership)	6	6	6	5

N/A - Information not available.

Source: Tuscarawas County

2019	2018	2017	2016	2015	2014
466	466	466	466	466	467
273	273	273	273	273	272
3,099	3,099	3,099	3,099	3,099	2,100
2,636	2,636	2,636	2,636	2,636	2,636
59	59	59	61	57	56
5	5	5	5	5	5
23	25	25	25	25	25
84	90	90	77	77	77
12	12	12	12	13	13
3	4	4	4	4	4
64	66	66	53	53	53
9	9	9	9	10	9
4	4	5	7	7	6
0	5	10	12	17	17
11,994	11,994	11,994	11,994	11,994	11,994
6	1	2	1	0	0
12,484	12,484	12,484	12,484	12,484	12,484
6	5	3	4	4	4
1,500	1,500	1,500	1,500	1,500	1,500
2,584	2,584	2,584	2,584	2,584	2,584
4	4	4	4	1	1
1	N/A	N/A	N/A	N/A	N/A
3	N/A	N/A	N/A	N/A	N/A
9.0	N/A	N/A	N/A	N/A	N/A
5	N/A	N/A	N/A	N/A	N/A

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OHIO AUDITOR OF STATE KEITH FABER



TUSCARAWAS COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 1/7/2025

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

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