



Dave Yost • Auditor of State

TUSCARAWAS COUNTY
DECEMBER 31, 2016

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	3
Prepared by Management:	
Schedule of Expenditures of Federal Awards	7
Notes to the Schedule of Expenditures of Federal Awards.....	9
Schedule of Findings.....	11
Prepared by Management:	
Summary Schedule of Prior Audit Findings	14
Corrective Action Plan	15

This page intentionally left blank.



Dave Yost • Auditor of State

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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio, (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2017, wherein we noted Starlight Enterprises, Incorporated and the Economic Development and Finance Alliance are no longer being presented as component units of the County for 2016. We also noted the December 31, 2015 construction in progress had been overstated by \$223,603 in the Sewer District Fund and understated by \$223,603 in the Water District Fund causing restatements to the Sewer District Fund net position and Water District Fund net position at December 31, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive, flowing style.

Dave Yost
Auditor of State
Columbus, Ohio

June 27, 2017



Dave Yost • Auditor of State

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

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Tuscarawas County's, Ohio (the County's), compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the Tuscarawas County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Basis for Qualified Opinion on the Medical Assistance Program

As described in Findings 2016-001 and 2016-002 in the accompanying Schedule of Findings, the County did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2016-001	93.778	Medical Assistance Program (Medicaid Cluster)	Cash Management
2016-002	93.778	Medical Assistance Program (Medicaid Cluster)	Reporting

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

Qualified Opinion on the Medical Assistance Program

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on the Medical Assistance Program* paragraph, the County complied, in all material respects, with the requirements referred to above that could directly and materially affect its *Medical Assistance Program* for the year ended December 31, 2016.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, Tuscarawas County complied in all material respects with the requirements referred to above that could directly and materially affect each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings for the year ended December 31, 2016.

Other Matters

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

Report on Internal Control over Compliance

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

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

requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses, described in the accompanying Schedule of Findings as items 2016-001 and 2016-002.

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

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

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

We have also audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Tuscarawas County (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 27, 2017, wherein, we noted a change in the reporting entity as Starlight Enterprises, Incorporated and the Economic Development and Finance Alliance are no longer being presented as component units of the County for 2016. Also, we noted the December 31, 2015 construction in progress had been overstated by \$223,603 in the Sewer District Fund and understated by \$223,603 in the Water District Fund causing restatements to the Sewer District Fund net position and Water District Fund net position at December 31, 2015. We conducted our audit to opine on the County's' basic financial statements as a whole. We have not performed any procedures to the audited financial statements subsequent to June 27, 2017. The accompanying Schedule of Expenditures of Federal Awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this Schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this Schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this Schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Dave Yost
Auditor of State
Columbus, Ohio

September 6, 2017

This page intentionally left blank.

TUSCARAWAS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through the Ohio Department of Job and Family Services</i>				
SNAP Cluster				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5586		\$443,857
Direct Program				
Water and Waste Program Cluster				
Water and Waste Disposal Systems for Rural Communities	10.760	N/A		1,236,464
Total U.S. Department of Agriculture				<u>1,680,321</u>
U.S. DEPARTMENT OF DEFENSE				
<i>Passed through the Ohio Department of Natural Resources</i>				
Payments to States in Lieu of Real Estate Taxes	12.112	N/A		75
Total U.S. Department of Defense				<u>75</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
<i>Passed through the Ohio Department of Development</i>				
Community Development Block Grants/State's Program	14.228	B-C-14-1CT-1 B-F-14-1CT-1 B-F-15-1CT-1 B-F-16-1CT-1		97,120 400,406 125,443 1,866
Total Community Development Block Grants/State's Program				<u>624,835</u>
Home Investment Partnerships Program	14.239	B-C-14-1CT-2		283,093
Total U.S. Department of Housing and Urban Development				<u>907,928</u>
U.S. DEPARTMENT OF THE INTERIOR				
Direct Program				
Payment in Lieu of Taxes	15.226	N/A		2,335
Total U.S. Department of the Interior				<u>2,335</u>
U.S. DEPARTMENT OF JUSTICE				
<i>Passed through the Ohio Department of Public Safety</i>				
Crime Victims Assistance	16.575	2017-VOCA-43560715 2016-VOCA-20006247		21,369 59,092
Total Crime Victims Assistance Program				<u>80,461</u>
Direct Program				
Bulletproof Vest Partnership Program	16.607	N/A		2,122 188
				<u>2,310</u>
<i>Passed through the Ohio Department of Public Safety</i>				
Edward Byrne Memorial Justice Assistance Grant	16.738	2015-JG-A01-6802		15,025
Total Edward Byrne Memorial Justice Assistance Grant				<u>15,025</u>
Total U.S. Department of Justice				<u>97,796</u>
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction Cluster				
Highway Planning and Construction	20.205	89473		166,975
<i>Passed through the Ohio Department of Public Safety</i>				
Highway Safety Cluster				
State and Community Highway Safety Program	20.600	STEP-2017-79-00-00-00533-00 STEP-2016-79-00-00-00506-00		481 8,081
Total State and Community Highway Safety Program				<u>8,562</u>
National Priority Safety Programs	20.616	IDEP-2017-79-00-00-00357-00 IDEP-2016-79-00-00-00326-00		3,882 5,098
Total National Priority Safety Programs				<u>8,980</u>
Total Highway Safety Cluster				<u>17,542</u>
Total U.S. Department of Transportation				<u>184,517</u>
APPALACHIAN REGIONAL COMMISSION				
Direct Program				
Appalachian Area Development	23.002	N/A		80,106
Total Appalachian Regional Commission				<u>80,106</u>

TUSCARAWAS COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016
(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF EDUCATION				
<i>Passed through the Ohio Department of Education</i>				
Special Education Cluster (IDEA)				
Special Education - Grants to States (IDEA, Part B)	84.027	H027A160111 H027A150111		\$12,303 1,800
Total Special Education - Grants to States (IDEA, Part B)				<u>14,103</u>
Special Education - Preschool Grants (IDEA Preschool)	84.173	H173A160119 H173A150119		10,227 564
Total Special Education - Preschool Grants (IDEA Preschool)				<u>10,791</u>
Total Special Education Cluster (IDEA)				<u>24,894</u>
Total U.S. Department of Education				<u>24,894</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the Ohio Department of Developmental Disabilities</i>				
Social Services Block Grant	93.667	N/A		\$52,716
Medicaid Cluster				
Medical Assistance Program	93.778	N/A		83,664
<i>Passed through the Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families	93.556	G-1617-11-5586		39,103
TANF Cluster				
Temporary Assistance for Needy Families (TANF) State Programs	93.558	G-1617-11-5586	\$199,246	1,227,318
Child Support Enforcement	93.563	G-1617-11-5587		1,128,587
CCDF Cluster				
Child Care and Development Block Grant	93.575	G-1617-11-5586		106,017
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1617-11-5586		15,807
Foster Care Title IV-E	93.658	G-1617-11-5586		1,490,580
Adoption Assistance	93.659	G-1617-11-5586		266,583
Social Services Block Grant	93.667	G-1617-11-5586		1,297,512
Chafee Foster Care Independence Program	93.674	G-1617-11-5586		12,573
Medicaid Cluster				
Medical Assistance Program	93.778	G-1617-11-5586		2,039,750
Total U.S. Department of Health and Human Services			<u>199,246</u>	<u>7,760,210</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Department of Public Safety</i>				
Hazard Mitigation Grant (HMGP)	97.039	FEMA-DR-4002.15R-OH		15,665
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01 EMW-2016-EP-00003-S01		32,119 47,780
Total Emergency Management Performance Grants				<u>79,899</u>
Pre-Disaster Mitigation	97.047	EMC-2015-PC-0006		6,563
Total U.S. Department of Homeland Safety				<u>102,127</u>
Total Expenditures of Federal Awards			<u>\$199,246</u>	<u>\$10,840,309</u>

The accompanying notes are an integral part of this Schedule.

TUSCARAWAS COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR PART 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2016**

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, 2016. 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, as applicable, either the cost principles contained in OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments* (codified in 2 CFR Part 225), or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the U.S. Department of Health and Human Services through the Ohio Department of Job and Family Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

NOTE D - MATCHING REQUIREMENTS

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

NOTE E - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2016, the County made allowable transfers of \$1,028,807 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,227,318 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 2016 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,256,125
Transfer to Social Services Block Grant	<u>(1,028,807)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,227,318</u>

This page intentionally left blank.

TUSCARAWAS COUNTY

**SCHEDULE OF FINDINGS
2 CFR PART 200.515
DECEMBER 31, 2016**

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 internal control weaknesses reported for major federal programs?	Yes
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion <ul style="list-style-type: none"> • Water and Waste Program Cluster – Unmodified • Child Support Enforcement – Unmodified • Medicaid Cluster – Qualified 	
(d)(1)(vi)	Are there any reportable findings under 2 CFR §200.516(a)?	Yes
(d)(1)(vii)	Major Programs (list): <ul style="list-style-type: none"> • CFDA #10.760 Water and Waste Program Cluster • CFDA #93.563 Child Support Enforcement • CFDA #93.778 Medicaid Cluster 	
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

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

None

TUSCARAWAS COUNTY

**SCHEDULE OF FINDINGS
2 CFR PART 200.515
DECEMBER 31, 2016
(Continued)**

3. FINDINGS FOR FEDERAL AWARDS

Finding Number	2016-001		
CFDA Title and Number	CFDA #93.778 Medical Assistance Program (Medicaid Cluster)		
Federal Award Identification Number / Year	G-1617-11-5586		
Federal Agency	U.S. Department of Health and Human Services		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number? (if repeat)	N/A

Noncompliance and Material Weakness – Cash Management

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

The Tuscarawas County Job and Family Services' (TCJFS) cash on hand for their Public Assistance federal grants exceeded the ten day average for three out of four quarters by 3, 16 and 32 days, respectively. The TCJFS exceeded the ten day average by 5 days for the entire year.

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

Officials' Response: See Corrective Action Plan.

TUSCARAWAS COUNTY

**SCHEDULE OF FINDINGS
2 CFR PART 200.515
DECEMBER 31, 2016
(Continued)**

3. FINDINGS FOR FEDERAL AWARDS (Continued)

Finding Number	2016-002		
CFDA Title and Number	CFDA #93.778 Medical Assistance Program (Medicaid Cluster)		
Federal Award Identification Number / Year	G-1617-11-5586		
Federal Agency	U.S. Department of Health and Human Services		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit?	No	Finding Number? (if repeat)	N/A

Noncompliance and Material Weakness - Reporting

Ohio Admin. Code § 5101:9-7-29-(C)(2)(c) requires county family services agencies to submit completed quarterly financial statement to the Bureau of County Finance & Technical Assistance (BCFTA) no later than the tenth calendar day of the second month following the quarter the report represents.

The Tuscarawas County Job and Family Services (TCJFS) submitted their first quarter 2016 quarterly financial statement to the BCFTA on June 2, 2016 when the report was required to be submitted by May 10, 2016. Failure to report quarterly statements on a timely basis could potentially affect the funding received by the TCJFS.

The TCJFS should compile and review financial information on a timely basis in order to submit their statements prior to the deadline set by the BCFTA.

Officials' Response: See Corrective Action Plan.

TUSCARAWAS COUNTY

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
2 CFR PART 200.511(b)
DECEMBER 31, 2016**

Finding Number	Finding Summary	Status	Additional Information
2014-001 2015-001	Errors were noted in the County's financial statements and GAAP conversion that required audit adjustments and reclassifications.	We have taken action to correct the items identified as errors. We believe these have been corrected.	<p>The cash basis of accounting is utilized by the County throughout the year. This weakness primarily referred to errors in the GAAP conversion/statements and not in the daily operations.</p> <p>To assist with the completeness and accuracy of the financial statements, we have utilized the services of a third party, the Auditor of State's Local Government Services division, to assist with the conversion and preparation of GAAP statements. The conversion and statements are reviewed by both the conversion team and the County Auditor.</p>

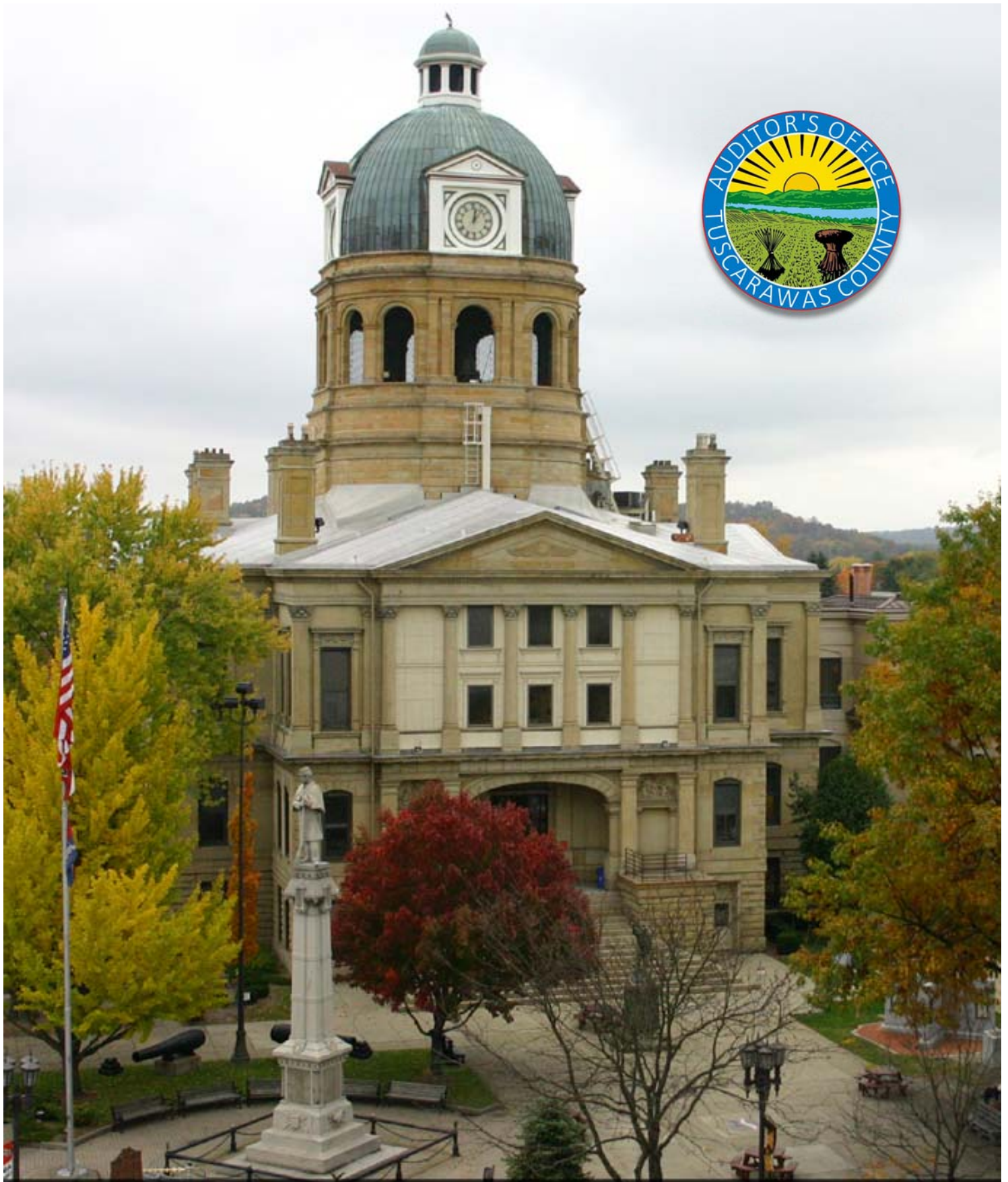
TUSCARAWAS COUNTY

**CORRECTIVE ACTION PLAN
2 CFR PART 200.511(c)
DECEMBER 31, 2016**

Finding Number	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2016-001	TCJFS is working closely with the State Fiscal department and our Regional Fiscal Supervisor Mark Anderson. Currently the State has put TCJFS on a draw restriction based off of expenditures a year ago. TCJFS is also using a draw tool developed by Mark to better assist TCJFS in its draw request. TCJFS will review the CR501 report, expected expenditures, and payroll when getting ready for a draw. It is TCJFS' goal to be at the 10 days cash on hand or below by the end of this quarter.	Effective Immediately	Adam Wilson
2016-002	The first quarter 2016 quarterly financial statement was late because it was misplaced somewhere along the lines of it getting signed. TCJFS usually has the quarterly financial statements turned in days before it is due. However, TCJFS will do a better job of compiling and reviewing the financial information on a timely basis and tracking the statement so that it is not late again.	Effective Immediately	Adam Wilson

This page intentionally left blank.

TUSCARAWAS COUNTY, OHIO

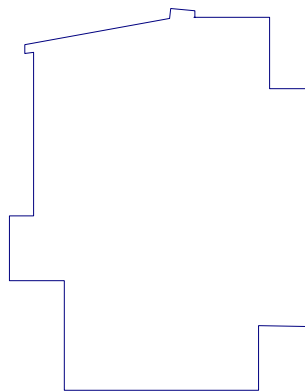


**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016**

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

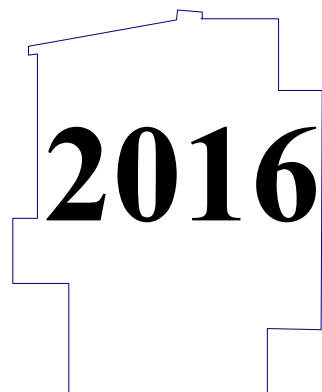
For the Year Ended December 31, 2016



Larry Lindberg
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

Tuscarawas County, Ohio Comprehensive Annual Financial Report



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

**LARRY LINDBERG
Tuscarawas County Auditor**

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

S
E
C
T
I
O
N**

TABLE OF CONTENTS

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

TABLE OF CONTENTS

(continued)

	<u>Page</u>
Required Supplementary Information:	
Schedule of the County's Proportionate Share of the Net Pension Liability – Ohio Public Employees Retirement System – Traditional Plan.....	83
Schedule of the County's Proportionate Share of the Net Pension Liability – State Teachers Retirement System of Ohio.....	84
Schedule of County Contributions – Ohio Public Employees Retirement System – Traditional Plan	85
Schedule of County Contributions – State Teachers Retirement System of Ohio	86
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions	88
Combining Balance Sheet – Nonmajor Governmental Funds	92
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	93
Combining Balance Sheet – Nonmajor Special Revenue Funds	94
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	96
Combining Balance Sheet – Nonmajor Capital Projects Funds	98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	100
Combining Statements – Internal Service Funds:	
Fund Descriptions	102
Combining Statement of Fund Net Position – Internal Service Funds	103
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds	104
Combining Statement of Cash Flows – Internal Service Funds	105
Combining Statement – Agency Funds:	
Fund Descriptions	106
Combining Statement of Changes in Assets and Liabilities – Agency Funds	107

TABLE OF CONTENTS

(continued)

	<u>Page</u>
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund	113
Board of Developmental Disabilities Fund	120
Public Assistance Fund	121
Motor Vehicle License and Gas Tax Fund.....	122
Sewer District Fund.....	123
Water District Fund.....	124
Nonmajor Funds:	
Child Support Enforcement Agency Fund	125
County Wireless 911 Fund.....	126
Real Estate Assessment Fund.....	127
Children’s Services Fund	128
Dog and Kennel Fund	129
Delinquent Real Estate Collection Fund	130
Aging Fund.....	131
Smart Ohio Funding Grant Fund.....	132
Revolving Loan Fund.....	133
Community Development Block Grant Fund.....	134
Community Economic Development Fund	135
Enterprise Zone Fund	136
Community Corrections Grant Fund	137
Felony Delinquent Care Fund	138
Sheriff Concealed Handgun License Fund.....	139
Victim Assistance Fund.....	140
Jail Diversion Fund	141
Sheriff’s Continued Professional Training Fund.....	142
Indigent Drivers Alcohol Fund.....	143
Indigent Guardianship Fund	144
Legal Research Fund	145
Enforcement and Education Fund	146
Marriage License Special Fund.....	147
Mediation Grant Fund	148
County Court Special Projects Fund	149
Juvenile Court Special Projects Fund.....	150
Common Pleas Special Projects Fund.....	151
Juvenile Court Title IV-E Fund.....	152
Department of Treasury Seizure of Monies Fund	153
Jury Administration Fund.....	154
Help America Vote Act Grant Fund.....	155
County Court Interlock Monitor Fund	156
Juvenile Interlock Alcohol Treatment Fund.....	157
Law Library Resource Fund.....	158
Hazardous Mitigation Grant Fund.....	159
Department of Justice Seizure of Monies Fund	160
County 911 Fund.....	161
Jail Operations Fund.....	162
Certificate of Title Fund.....	163
Growth Fund	164
Recorder’s Special Fund	165

TABLE OF CONTENTS

(continued)

	<u>Page</u>
Southern District Probation Fund.....	166
Joint Public Defender Fund.....	167
General Obligation Bond Retirement Fund.....	168
Permanent Improvement Fund.....	169
Permanent Improvement D. D. S. Fund.....	170
Capital Projects Fund.....	171
County Building Improvement Fund.....	172
Issue II Grants Fund.....	173
Hazardous Materials Equipment Fund.....	174
Court Computers Fund.....	175
Canal Fund.....	176
Norma Johnson Nature Preserve Fund.....	177
Commissioners Parks and Recreation Fund.....	178
Self Insurance Fund.....	179
Workers' Compensation Fund.....	180
III. STATISTICAL SECTION	
Statistical Section Description.....	S1
Net Position by Component – Last Ten Years.....	S2
Changes in Net Position – Last Ten Years.....	S4
Fund Balances, Governmental Funds – Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds – Last Ten Years.....	S10
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	S12
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S14
Property Tax Levies and Collections – Last Ten Years.....	S30
Principal Real Property Taxpayers – 2016 and 2007.....	S31
Principal Public Utilities Tangible Personal Property Taxpayers – 2016 and 2007.....	S32
Taxable Sales by Type – Last Six Years.....	S33
Ratio of General Obligation Bonded Debt to Estimated Actual Value and Bonded Debt Per Capita – Last Seven Years.....	S35
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years.....	S36
Legal Debt Margin – Last Ten Years.....	S38

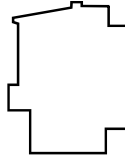
TABLE OF CONTENTS
(continued)

	<u>Page</u>
Computation of Direct and Overlapping Governmental Activities Debt – 2016.....	S40
Pledged Revenue Coverage – Sewer – Last Ten Years	S41
Pledged Revenue Coverage – Water – Last Ten Years	S42
Demographic and Economic Statistics – Last Ten Years	S43
Principal Employers – Current Year and Nine Years Ago	S44
County Government Employees by Function/Activity – Last Ten Years	S46
Operating Indicators by Function/Activity – Last Ten Years.....	S48
Capital Asset Statistics by Function/Activity – Last Ten Years	S54

Auditor's Office

Tuscarawas County

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



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

June 27, 2017

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

We are pleased to present the 2016 Comprehensive Annual Financial Report (CAFR) for the County of Tuscarawas. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2016, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

PROFILE OF THE GOVERNMENT

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The County has 39,943 housing units which are 70.3 percent owner-occupied. The largest city in Tuscarawas County is New Philadelphia with a total of 17,484 residents. New Philadelphia has 7,909 housing units which are 59.5 percent owner-occupied. The County's second largest city, with 12,899 residents, is Dover, which has 5,578 housing units with 68.2 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,404. Uhrichsville has 2,426 housing units with 56.4 percent owner-occupied. In 2016, the average selling price of a home in Tuscarawas County was \$130,768. The County includes 568 square miles and has a 2016 population estimate of 92,420, of which 71,256 are ages 18 or over.

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

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

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

LOCAL ECONOMY

Tuscarawas County continues to be a mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have decreased 13.7 percent in 2016 in comparison to 2015 receipts. Over the previous 10 years, lodging receipts have increased an average of 4.2 percent per year. The County imposed a 3 percent hotel/motel tax in 1980.

Agriculture contributes more than \$92 million annually to the Tuscarawas County economy, making it one of County's largest industries. The average farm size for the 1,014 farms located in the County is 136 acres, according to statistics from The Ohio State University Extension Service. Tuscarawas County ranks 5th in the State in cattle production, 5th in hay production, and 5th in milk production.

In March 2016, Tuscarawas County was named the number two micropolitan region in the United States for economic development and industrial site development by Site Selection magazine. The County earned the ranking by creating 775 jobs and spending \$27 million on new construction for business and industry. It was also noted that in addition to the construction activity, there are 11 companies located in the County that service or supply the oil and gas exploration industry.

Small businesses, along with established franchises, have taken center stage in our County. In 2015, Tuscarawas County welcomed 167 start-up businesses throughout the entire County, and the trend appears to have continued in 2016. Furthermore, with renovations beginning in 2016, the City of New Philadelphia is prepared to welcome Smoke the Burger Joint, Chipotle and a Starbucks coffee shop in 2017. These new entities will be near Buffalo Wild Wings, which opened in 2015 along with already well-established restaurants, making it even more attractive for travelers on Interstate I-77 to visit our County on their way to their destination. The County also welcomed Dick's Sporting Goods to the New Town Mall and Crete Clothing Fashion for Men to downtown New Philadelphia. Dick's Sporting Goods replaced Sears as one of the mall's anchor stores, and Crete Clothing Fashion for Men now occupies a main store front in downtown New Philadelphia.

The northern portion of Tuscarawas County is continuing to grow. In September 2016, Novogradac & Company opened its doors at its new three-story, 37,500-square-foot, \$6.5 million office building located in the north end of Dover and will accommodate 200 employees. Price Gregory announced in September 2015 that Dover would be the headquarters for a major 16-inch-diameter pipeline project covering 52 miles from Cadiz to Canton for Marathon Oil. With the announcement of the headquarters came the promise of 400 jobs based at the site. This project was completed in the fall of 2016 with a construction cost of \$250 million.

Allied Machine and Engineering Corporation celebrated its 75 years of business as a major manufacturer of hole-making and finishing products for the industrial tool and machining sector. In 2015, the company broke ground on their own expansion project at their West Third Street location and had their grand opening in 2016. This project was a \$15 million expansion and renovation project. This will double the shipping capacity at this location and substantially increase the amount of warehouse space for inventory.

Tuscarawas County is continuing to see expansion into the growing and evolving health-care industry. On July 11, 2016, the ribbon-cutting and dedication ceremony was held for the Union Hospital Lauren Emergency Center located in Dover, completing the \$17.7 million construction project with Lauren International donating \$1 million to the campaign, making it one of the largest donations in Union Hospital's history. In 2017, Union Hospital will also be completing the Union Physicians Services Family Medical Center, located at the north end of Dover. The 22,000-square-foot one-story building is expected to cost approximately \$4 million.

Capital growth could be found in the County's public sector as well. In 2016, the Board of County Commissioners purchased property at 160 First Drive NE in New Philadelphia, adjacent to County offices. The Commissioners took advantage of the availability on the market since it was located near county government operations. Hopefully, this will create a future opportunity to make a county-government-type campus.

Known as the Canal Dover Park project, the City of Dover has received over \$1.4 million in grant dollars since 2014 in order to develop a riverfront park with the goal of connecting the riverfront to the downtown. In November of 2016, the City of Dover hosted a ribbon-cutting ceremony for the new boat ramp, which is part of this project. This project is slated to be completed in 2018.

In December of 2016, the City of New Philadelphia took steps as well to develop a riverfront area. To be located on State Route 416 in Goshen Township, the City envisions a park for citizens as well as a boat ramp that the New Philadelphia Fire Department would be able to access for rescue purposes.

The City of New Philadelphia broke ground on its new fire station located in the City's center. Also, the northern part of Dover will be the future site of a Dover Fire Department substation that will house additional firefighters to handle back-to-back emergency calls.

The residents of the City of Dover passed a 4.4 mill bond levy, which included a state-mandated 0.5 mill for continuing maintenance in 2016, that will allow Dover High School to rebuild and expand on its current site. Of the 4.4 mills, 3.9 mills will be used to demolish the oldest parts of the school, dating back to 1915, and to build a three-story addition to replace it.

The residential real estate in Tuscarawas County continues to appreciate. In 2014, the average sale price was \$114,536, and in 2015, the average increased to \$130,369. In 2016, it continued to increase to \$130,768, which is the highest average sales price in history for Tuscarawas County.

New residential construction totaled \$16,804,140 for 2016. Some of the areas that accounted for this growth included the City of New Philadelphia (\$5,329,660), the Village of Strasburg (\$1,802,600), the Township of Sugarcreek (\$1,598,380), the Township of Lawrence (\$1,453,690), the Township of Wayne (\$928,180), the Township of Franklin (\$642,750), and the Township of Auburn (\$517,690).

Sales of existing homes in 2016 improved as the economy continues to rebound. The City of New Philadelphia had 355 property transfers with the average sale price of \$136,141, the City of Dover had 252 residential property transfers with the average sale price of \$142,265, and the Uhrichsville/Dennison area had 208 property transfers with an average sale price of \$75,698. The average sale price in southern Tuscarawas County was \$84,160 and in the northern end of the County it was \$136,440. This region appears to have a greater demand than supply. That, coupled with favorable interest rates, should promote a continued strong market.

The state of the economy in the County has undergone some changes over the past decade, but continues to remain strong overall.

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 2016, Commissioners dedicated one mill of the three mill permissive transfer tax to fund future County building maintenance and improvements. The Commissioners previously issued \$1.45 million in Recovery Zone Economic Development Bonds to provide needed repairs to the County Justice Center and County Administration Building.

MAJOR INITIATIVES

In 2016, the modernization of the elevator in the County Courthouse from its “1970s technology” was completed with the upgrade costing \$225,466. Benchmark Construction had been awarded the contract and it was completed by late spring of 2016.

The County actively replaced or improved capital assets in 2016. Numerous projects were completed out of the County’s capital improvements fund during 2016 including but not limited to the following: a new generator and heating unit along with office remodeling and renovation of a handicap ramp at Tuscarawas County Job and Family Services, roof replacement at the Tuscarawas County Engineer’s Office, new carpet at the Tuscarawas Child Support Enforcement Agency, a new boiler at the Tuscarawas County Courthouse, and upgraded booking software at the Tuscarawas County Jail.

Tuscarawas County Central Dispatch, a division within the Tuscarawas County Sheriff’s Office, completed its upgrade of the County’s 911 telephone system in the early part of 2016. Using revenue from the Wireless 9-1-1 charge along with grant money, this project totaled \$552,834. Tuscarawas County Central Dispatch answers all 9-1-1 calls in our County.

The Tuscarawas County Board of Developmental Disabilities replaced the roof and renovated the pool at the Starlight School location. Serving over 600 clients, maintaining its facilities is always a priority.

The Tuscarawas County Metropolitan Sewer District provides water and sewer services in various rural areas of the County. Work continued on the replacement of the Dundee Waterline with a completion date of May 2017, along with improvements at the Wilkshire Hills and the Sandyville Wastewater Treatment Plants. The replacement of the Kerns Drive Waterline was completed, totaling over \$342,000, and the Sandyville Wastewater Treatment Plant aerator was replaced, costing \$25,208.

The County Engineer oversaw the paving of approximately 25 miles of County roads and chip sealing of approximately 78 miles of County roads. In addition, 3 bridges were improved at a total cost of \$289,462; 5 safety improvement projects were completed; 35 defective cross culverts were replaced, totaling a length of 1,947 feet; and approximately 17 miles of roadway centerline were applied.

LONG-TERM FINANCIAL PLANNING

A voter-approved local sales tax was approved in May of 2007 for a ten year period. The tax generates one percent of sales tax revenue for general fund operations. The County has one of the lower sales tax rates in the State of Ohio, as only 4 of Ohio’s 88 counties have lower rates. When combined with the State’s 5.75 percent sales tax, consumers pay sales tax of 6.75 percent on taxable purchases in Tuscarawas County. At the primary election in 2017, voters favorably renewed this sales tax for another 10-year period through 2027. The sales tax generates over 50 percent of the general fund receipts.

One of the County’s larger operating revenues has been the Local Government Fund (LGF), which is money distributed to subdivisions by the State of Ohio. LGF monies help support basic day-to-day governmental services that residents not only need, but expect. LGF has suffered reductions in State funding in recent years. During 2016, the county received a 2.3 percent decrease from the prior year. Tuscarawas County elected officials are examining their budgets in anticipation of local funding decreases from the State of Ohio.

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

AWARDS AND ACKNOWLEDGMENTS

Awards The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its comprehensive annual financial report for the year ended December 31, 2015. This was the thirtieth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

Sincerely,



Larry Lindberg
Auditor
Tuscarawas County



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Tuscarawas County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

Tuscarawas County, Ohio
Elected Officials
December 31, 2016

Board of Commissioners

Chris Abbuhl
Kerry Metzger
Belle Everett

Engineer

Joseph S. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Jeanne Stephen

Recorder

Lori L. Smith

Coroner

Dr. James G. Hubert

Sheriff

Walt Wilson

Court of Common Pleas – General

Edward Emmett O’Farrell
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

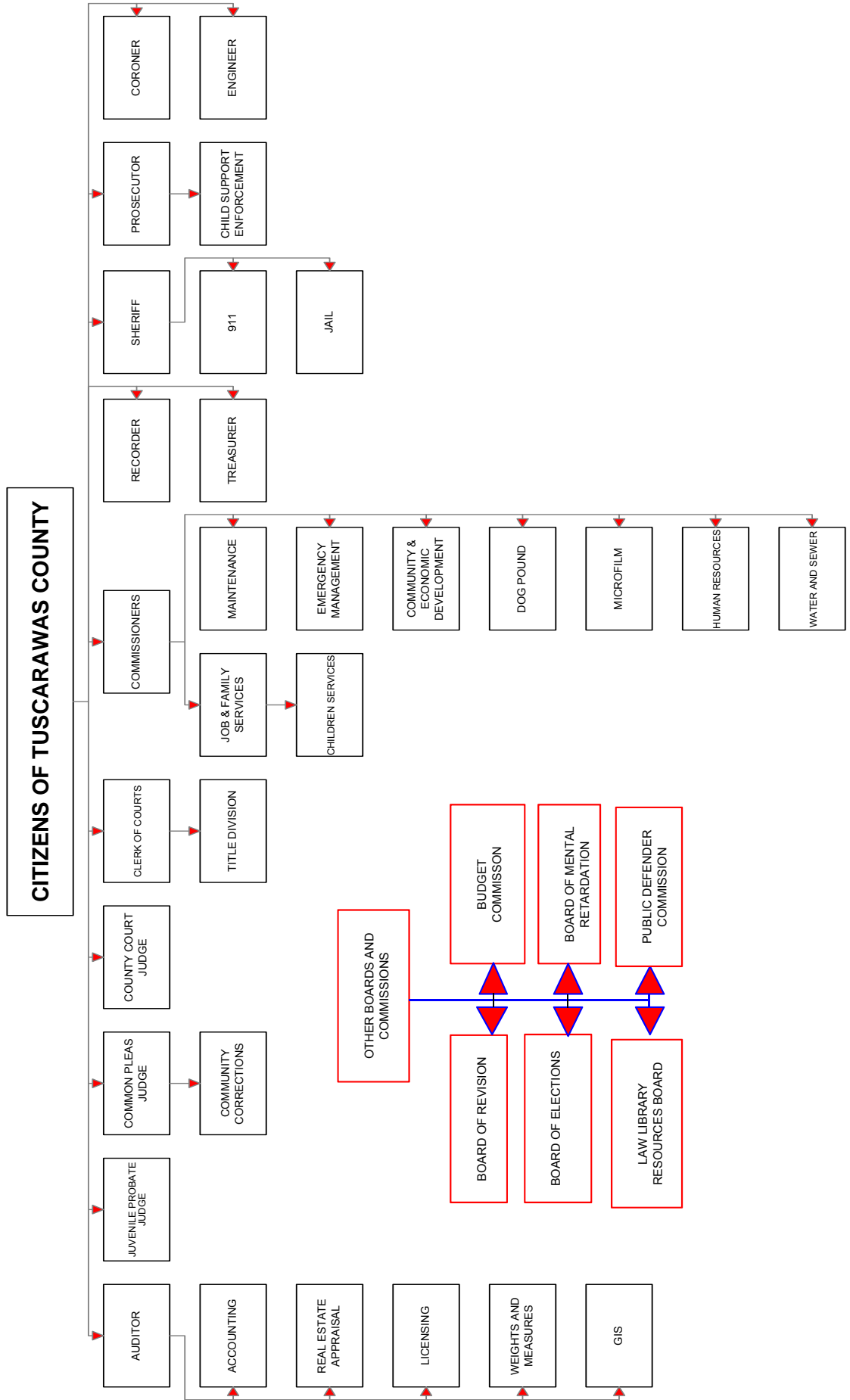
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

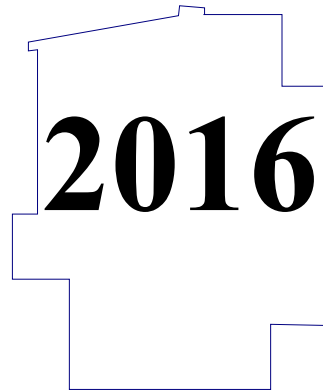
Nanette DeGarmo VonAllman

TUSCARAWAS COUNTY GOVERNMENT



(This Page Intentionally Left Blank)

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



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

**LARRY LINDBERG
Tuscarawas County Auditor**

**F
I
N
A
N
C
I
A
L

S
E
C
T
I
O
N**



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Public Assistance, and Motor Vehicle License and Gas Tax Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements as a change in reporting entity, Starlight Enterprises, Incorporated and the Economic Development and Finance Alliance are no longer being presented as component units of the County for 2016.

Also, as mentioned in Note 3 to the financial statements, the December 31, 2015 construction in progress had been overstated by \$223,603 in the Sewer District Fund and understated by \$223,603 in the Water District Fund causing restatements to the Sewer District Fund net position and Water District Fund net position at December 31, 2015.

We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 27, 2017

(This Page Intentionally Left Blank)

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

The discussion and analysis of Tuscarawas County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2016. 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 2016 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at December 31, 2016, by \$123,624,882 (net position). Of this amount, \$3,589,569 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net position is \$3,451,955. The County's total net position decreased by \$1,231,184, which represents a 0.99 percent decrease from 2015.
- The net position of business-type activities increased by \$1,791,625 during 2016. The increase was primarily due to the receipt of USDA and OPWC grants during 2016.
- At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$42,332,790, a decrease of \$1,611,098 from the prior year. Of this amount, \$10,042,992 is available for spending (unassigned fund balance) on behalf of its citizens.
- At the end of the current year, unassigned fund balance for the general fund was \$10,519,236, which represents 51.68 percent of total general fund expenditures for 2016.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Statement of Net Position and Statement of Activities

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

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

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

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

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

Component Unit – The County's financial statements include no financial data of the Tuscarawas County Healthcare Consortium, because no significant financial activity has occurred. This component unit is described in the notes to the financial statements. The component unit is separate and may buy, sell, lease, and mortgage property in its own name and can sue or be sued in its own name.

Fund Financial Statements

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

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

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

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

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

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

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

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position for 2016 compared to 2015:

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Assets						
Current and Other Assets	\$66,132,919	\$65,424,778	\$2,320,905	\$1,438,170	\$68,453,824	\$66,862,948
Capital Assets, Net	71,545,473	72,377,167	32,318,771	31,003,656	103,864,244	103,380,823
<i>Total Assets</i>	<u>137,678,392</u>	<u>137,801,945</u>	<u>34,639,676</u>	<u>32,441,826</u>	<u>172,318,068</u>	<u>170,243,771</u>
Deferred Outflows of Resources						
Pension	10,521,922	3,415,353	546,044	155,254	11,067,966	3,570,607
Liabilities						
Current and Other Liabilities	3,887,801	3,357,247	343,373	195,487	4,231,174	3,552,734
Long-Term Liabilities:						
Due Within One Year	1,127,042	1,204,835	524,365	507,659	1,651,407	1,712,494
Due in More than One Year:						
Net Pension Liability	27,660,055	19,189,700	1,142,289	863,962	28,802,344	20,053,662
Other Amounts	2,537,604	2,694,296	10,722,004	10,528,619	13,259,608	13,222,915
<i>Total Liabilities</i>	<u>35,212,502</u>	<u>26,446,078</u>	<u>12,732,031</u>	<u>12,095,727</u>	<u>47,944,533</u>	<u>38,541,805</u>
Deferred Inflows of Resources						
Property Taxes	11,127,574	10,019,065	0	0	11,127,574	10,019,065
Pension	513,156	382,264	175,889	15,178	689,045	397,442
<i>Total Deferred Inflows of Resources</i>	<u>\$11,640,730</u>	<u>\$10,401,329</u>	<u>\$175,889</u>	<u>\$15,178</u>	<u>\$11,816,619</u>	<u>\$10,416,507</u>

(continued)

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Table 1
 Net Position (continued)

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Net Position						
Net Investment in Capital Assets	\$69,982,573	\$70,679,081	\$21,018,308	\$20,033,924	\$91,000,881	\$90,713,005
Restricted	27,912,554	28,248,715	1,121,878	159,842	29,034,432	28,408,557
Unrestricted	3,451,955	5,442,095	137,614	292,409	3,589,569	5,734,504
<i>Total Net Position</i>	<u>\$101,347,082</u>	<u>\$104,369,891</u>	<u>\$22,277,800</u>	<u>\$20,486,175</u>	<u>\$123,624,882</u>	<u>\$124,856,066</u>

The net pension liability is the largest single liability reported by the County at December 31, 2016, and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement 27." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

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

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

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

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

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$123,624,882 (\$101,347,082 in governmental activities and \$22,277,800 in business-type activities) as of December 31, 2016. By far, the largest portion of the County's net position (73.61 percent) represents capital assets (e.g., land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, and sewer/water lines) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (2.90 percent) consists of unrestricted assets (\$3,589,569) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (23.49 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental activities net position decreased by \$3,022,809 from 2015 to 2016. The decrease in governmental net position was due primarily to increases in public works and human services expenses, as well as decreases in capital grants and contributions, sales taxes, grants and entitlements not restricted to specific programs, and other revenues.

The significant increase in total deferred outflows of resources in 2016 was due to an increase in the difference between projected and actual earnings on investment related to the County's net pension liability for OPERS and for STRS.

The net pension liability increase represents the County's proportionate share of the unfunded benefits of the OPERS traditional plan and the STRS plan. As indicated previously, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

Table 2 shows the changes in net position for 2016 compared to 2015.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues						
Program Revenues:						
Charges for Services and Sales	\$8,148,165	\$7,894,460	\$3,610,634	\$3,583,658	\$11,758,799	\$11,478,118
Operating Grants and Contributions	22,054,178	21,597,061	0	0	22,054,178	21,597,061
Capital Grants and Contributions	1,093,246	2,621,232	2,032,534	40,000	3,125,780	2,661,232
Total Program Revenues	31,295,589	32,112,753	5,643,168	3,623,658	36,938,757	35,736,411
General Revenues:						
Property Taxes	10,666,786	10,366,418	0	0	10,666,786	10,366,418
Sales Taxes	12,790,161	13,199,699	0	0	12,790,161	13,199,699
Grants and Entitlements	2,686,975	2,988,879	0	0	2,686,975	2,988,879
Gain on Sale of Capital Assets	0	23,996	0	0	0	23,996
Investment Earnings	242,338	95,796	0	0	242,338	95,796
Other	1,161,031	1,677,963	6,815	182,216	1,167,846	1,860,179
Total General Revenues	27,547,291	28,352,751	6,815	182,216	27,554,106	28,534,967
Total Revenues	58,842,880	60,465,504	5,649,983	3,805,874	64,492,863	64,271,378
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive:						
Primary Government	7,148,764	7,178,869	0	0	7,148,764	7,178,869
External Portion	2,139,460	2,180,060	0	0	2,139,460	2,180,060
Intergovernmental	61,467	99,565	0	0	61,467	99,565
Judicial:						
Primary Government	5,157,542	4,695,883	0	0	5,157,542	4,695,883
Intergovernmental	0	35,113	0	0	0	35,113
Public Safety:						
Primary Government	9,600,118	9,531,163	0	0	9,600,118	9,531,163
Intergovernmental	1,047,372	1,657,617	0	0	1,047,372	1,657,617
Public Works:						
Primary Government	9,080,480	8,039,293	0	0	9,080,480	8,039,293
Intergovernmental	494,824	646,776	0	0	494,824	646,776
Health:						
Primary Government	9,282,458	9,023,432	0	0	9,282,458	9,023,432
Intergovernmental	851,479	0	0	0	851,479	0
Human Services:						
Primary Government	16,513,999	15,609,685	0	0	16,513,999	15,609,685
Intergovernmental	2,500	4,007	0	0	2,500	4,007
Conservation and Recreation	399,003	380,528	0	0	399,003	380,528
Debt Service:						
Interest and Fiscal Charges	86,223	92,806	0	0	86,223	92,806
Sewer	0	0	2,648,645	2,140,445	2,648,645	2,140,445
Water	0	0	1,209,713	1,534,484	1,209,713	1,534,484
Total Expenses	61,865,689	59,174,797	3,858,358	3,674,929	65,724,047	62,849,726
Change in Net Position	(3,022,809)	1,290,707	1,791,625	130,945	(1,231,184)	1,421,652
Net Position Beginning of Year	104,369,891	103,079,184	20,486,175	20,355,230	124,856,066	123,434,414
Net Position End of Year	\$101,347,082	\$104,369,891	\$22,277,800	\$20,486,175	\$123,624,882	\$124,856,066

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Governmental Activities

Operating grants and contributions were the largest program revenue, accounting for \$22,054,178 of total governmental revenues. The major recipients of intergovernmental program revenues were human services, public works, health, and public safety.

The County's direct charges to users of governmental services made up \$8,148,165 of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions, and licenses and permits, and other miscellaneous fees.

Property tax revenues account for \$10,666,786 of the \$58,842,880 total revenues for governmental activities. This is a slight increase of \$300,368 from the prior year for property tax revenues. This increase is due to increases in assessed values within the County.

The County's sales tax is a major revenue component amounting to \$12,790,161 of total revenues. The 3.1 percent decrease from the prior year is due to a decrease in consumer spending.

The human services – primary government program accounted for \$16,513,999 of the \$61,865,689 total expenses for governmental activities. Human services – primary government, which includes the department of job and family services, the child support enforcement agency, children services, and senior citizen programs, had an increase in expenses from 2015 to 2016 of \$904,314 due primarily to an increase in contractual services related to children services.

The next largest program was public safety – primary government, accounting for \$9,600,118 of total governmental expenses. This program, which includes the operation of the Sheriff's Department, increased slightly from 2015 to 2016 by \$68,955.

The next largest program was health – primary government, accounting for \$9,282,458 of total governmental expenses. This program, which includes the board of developmental disabilities and the dog and kennel money, has increased from 2015 to 2016 by \$259,026.

The next largest program was public works – primary government, accounting for \$9,080,480 of total governmental expenses. This program, which primarily includes road and bridge repair and maintenance, as well as community development programs, has increased from 2015 to 2016 by \$1,041,187, due to community development projects.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, had a \$30,105 decrease in expenses from 2015 to 2016.

Program revenues of \$31,295,589 are received and used to fund the expenses of the County. The remaining \$30,570,100 in expenses is funded by 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, health – primary government, and human services – primary government expenses are funded by program revenues.

Business-Type Activities

The net position of business-type activities increased by \$1,791,625 during 2016. The increase was primarily due to the receipt of USDA and OPWC grants during 2016. Major revenue sources also included charges for services of \$3,610,634.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

Financial Analysis of County Funds

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

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

As of December 31, 2016, the County's governmental funds reported a combined ending fund balance of \$42,332,790, a decrease of \$1,611,098 from the prior year. \$10,042,992 of this total constitutes unassigned fund balance. The remainder of the fund balance is assigned (\$4,804,557), committed (\$1,781,902), restricted (\$22,874,106), and nonspendable (\$2,829,233).

The general fund is the primary operating fund of the County. At the end of 2016, unassigned fund balance was \$10,519,236, while total fund balance was \$14,759,105. 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 51.68 percent of total general fund expenditures, while total fund balance represents 72.51 percent of that same amount. The fund balance of the County's general fund decreased by \$555,687 during 2016. The main factors for this decrease were the increase in transfers out and the decrease in intergovernmental revenues from the prior year.

The board of developmental disabilities fund had a restricted fund balance of \$15,218,008 and total fund balance of \$15,760,593 at the end of 2016. The total fund balance represents 183.1 percent of total expenditures. The fund balance decreased by \$656,848 during 2016, primarily due to a decrease in intergovernmental revenues.

The public assistance fund had a fund deficit of \$468,310 at the end of 2016. The fund deficit was reduced by \$100,808 during 2016, which was mainly due to an increase in intergovernmental revenues.

The motor vehicle license and gas tax fund had total fund balance of \$3,393,768 at the end of 2016. The total fund balance represents 61.00 percent of the total fund expenditures. The fund balance increased by \$227,558 during 2016 due to revenues continuing to outpace expenditures, although the increase in expenditures exceeded the increase in revenues.

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

Unrestricted net position of the sewer district fund at December 31, 2016, was a deficit of \$72,484 and for the water district fund was \$196,719. Total net position for the sewer district fund decreased by \$453,843 due to increases in other non-operating expenses and personal services and depreciation operating expenses. Total net position for the water district fund increased by \$2,249,358, mainly due to the increase in capital contributions.

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 \$22,687,744 and actual revenue collections were \$22,980,818. The majority of this increase was due to higher than expected sales taxes,

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

intergovernmental, and interest revenues. Actual expenditures were \$751,933 less than final budgeted appropriations due to the County spending less on all expenditure categories, primarily legislative and executive, judicial, and public safety.

Capital Assets and Debt Administration

Capital Assets – The County's net investment in capital assets for governmental and business-type activities as of December 31, 2016, was \$91,000,881 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, and sewer/water lines.

Major capital asset events during 2016 included road construction projects, bridge projects, building improvement projects and water and sewer system improvements.

Table 4 shows 2016 balances compared to 2015:

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

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Land	\$1,319,284	\$1,279,284	\$239,341	\$239,341	\$1,558,625	\$1,518,625
Construction in Progress	387,800	820,006	2,300,619	567,348	2,688,419	1,387,354
Buildings and Improvements	20,326,941	20,565,227	3,396,353	3,537,604	23,723,294	24,102,831
Machinery and Equipment	3,254,323	2,571,986	2,488,358	2,574,595	5,742,681	5,146,581
Vehicles	1,914,155	1,943,517	192,996	212,581	2,107,151	2,156,098
Infrastructure	44,342,970	45,197,147	0	0	44,342,970	45,197,147
Sewer/Water Lines	0	0	23,701,104	23,872,187	23,701,104	23,872,187
Totals	<u>\$71,545,473</u>	<u>\$72,377,167</u>	<u>\$32,318,771</u>	<u>\$31,003,656</u>	<u>\$103,864,244</u>	<u>\$103,380,823</u>

See Note 10 for additional information on capital assets.

Long-Term Debt – At December 31, 2016, the County had outstanding debt in the form of OWDA and OPWC loans and general obligation USDA bonds and USDA revenue bonds for business-type activities and a County building improvement bond and a courthouse improvement bond anticipation note for governmental activities.

Table 5 shows 2016 balances compared to 2015:

Table 5
 Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
County Building Improvement Bonds	\$1,000,900	\$1,085,829	\$0	\$0	\$1,000,900	\$1,085,829
Courthouse Improvement Bond Anticipation Note	562,000	612,000	0	0	562,000	612,000
USDA General Obligation Bonds	0	0	331,200	362,300	331,200	362,300
USDA Revenue Bonds	0	0	5,895,400	5,477,899	5,895,400	5,477,899
OPWC Loans Payable	0	0	2,239,498	2,273,489	2,239,498	2,273,489
OWDA Loans Payable	0	0	2,489,719	2,630,044	2,489,719	2,630,044
Totals	<u>\$1,562,900</u>	<u>\$1,697,829</u>	<u>\$10,955,817</u>	<u>\$10,743,732</u>	<u>\$12,518,717</u>	<u>\$12,441,561</u>

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
Unaudited

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

Economic Factors

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2015 (latest information available), the Visitors Bureau collected \$553,534. According to Tourism Economics Research Firm, visitors to Tuscarawas County spent \$397 million and were responsible for funding 3,592 jobs, which is approximately 8 percent of the County's labor force. Travel and Tourism wages in the County totaled \$69 million.

Requests for Information

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

Tuscarawas County, Ohio
Statement of Net Position
December 31, 2016

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$34,904,344	\$2,416,813	\$37,321,157
Cash and Cash Equivalents			
In Segregated Accounts	41,143	53,350	94,493
With Fiscal Agents	4,248,828	0	4,248,828
Materials and Supplies Inventory	1,304,001	40,353	1,344,354
Accrued Interest Receivable	22,041	0	22,041
Accounts Receivable	203,916	558,598	762,514
Internal Balances	765,716	(765,716)	0
Intergovernmental Receivable	6,028,661	12,411	6,041,072
Prepaid Items	1,500,982	5,096	1,506,078
Sales Tax Receivable	3,411,284	0	3,411,284
Property Taxes Receivable	11,659,221	0	11,659,221
Loans Receivable	2,042,782	0	2,042,782
Nondepreciable Capital Assets	1,707,084	2,539,960	4,247,044
Depreciable Capital Assets, Net	69,838,389	29,778,811	99,617,200
<i>Total Assets</i>	<u>137,678,392</u>	<u>34,639,676</u>	<u>172,318,068</u>
Deferred Outflows of Resources			
Pension	10,521,922	546,044	11,067,966
Liabilities			
Accounts Payable	532,437	94,944	627,381
Accrued Wages	364,232	14,635	378,867
Contracts Payable	611,781	129,096	740,877
Intergovernmental Payable	460,205	35,723	495,928
Matured Compensated Absences Payable	3,473	0	3,473
Accrued Interest Payable	6,650	68,975	75,625
Unearned Revenue	750,317	0	750,317
Claims Payable	1,158,706	0	1,158,706
Long-Term Liabilities:			
Due Within One Year	1,127,042	524,365	1,651,407
Due In More Than One Year:			
Net Pension Liability (See Note 23)	27,660,055	1,142,289	28,802,344
Other Amounts	2,537,604	10,722,004	13,259,608
<i>Total Liabilities</i>	<u>35,212,502</u>	<u>12,732,031</u>	<u>47,944,533</u>
Deferred Inflows of Resources			
Property Taxes	11,127,574	0	11,127,574
Pension	513,156	175,889	689,045
<i>Total Deferred Inflows of Resources</i>	<u>11,640,730</u>	<u>175,889</u>	<u>11,816,619</u>
Net Position			
Net Investment in Capital Assets	69,982,573	21,018,308	91,000,881
Restricted for:			
Capital Projects	1,040,331	904,463	1,944,794
Debt Service	0	217,415	217,415
Developmental Disabilities Board	16,233,139	0	16,233,139
Road and Bridge Repair and Maintenance	5,456,065	0	5,456,065
Real Estate Assessment	1,881,214	0	1,881,214
Child Support Enforcement	688,231	0	688,231
Community Corrections	430,124	0	430,124
Court Special Projects	295,304	0	295,304
Wireless 911 Operations	292,795	0	292,795
Children's Services	282,302	0	282,302
Community Improvement	278,957	0	278,957
Other Purposes	916,140	0	916,140
Unclaimed Monies	117,952	0	117,952
Unrestricted	3,451,955	137,614	3,589,569
<i>Total Net Position</i>	<u>\$101,347,082</u>	<u>\$22,277,800</u>	<u>\$123,624,882</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2016

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government:				
Legislative and Executive - Primary Government	\$7,148,764	\$2,793,410	\$515,016	\$0
Legislative and Executive - External Portion	2,139,460	2,105,732	0	0
Legislative and Executive - Intergovernmental	61,467	0	0	0
Judicial - Primary Government	5,157,542	1,321,839	4,664	12,190
Public Safety - Primary Government	9,600,118	828,797	1,116,554	18,000
Public Safety - Intergovernmental	1,047,372	0	0	0
Public Works - Primary Government	9,080,480	299,780	5,908,169	1,036,546
Public Works - Intergovernmental	494,824	0	554,081	0
Health - Primary Government	9,282,458	283,464	3,078,941	0
Health - Intergovernmental	851,479	0	100,243	0
Human Services - Primary Government	16,513,999	442,356	10,776,510	0
Human Services - Intergovernmental	2,500	0	0	0
Conservation and Recreation	399,003	72,787	0	26,510
Interest and Fiscal Charges	86,223	0	0	0
<i>Total Governmental Activities</i>	<u>61,865,689</u>	<u>8,148,165</u>	<u>22,054,178</u>	<u>1,093,246</u>
Business-Type Activities				
Sewer District	2,648,645	2,187,113	0	0
Water District	1,209,713	1,423,521	0	2,032,534
<i>Total Business-Type Activities</i>	<u>3,858,358</u>	<u>3,610,634</u>	<u>0</u>	<u>2,032,534</u>
Total - Primary Government	<u>\$65,724,047</u>	<u>\$11,758,799</u>	<u>\$22,054,178</u>	<u>\$3,125,780</u>

General Revenues

Property Taxes Levied for:

General Purposes

Developmental Disabilities Board

Aging

Community Mental Health

Sales Taxes Levied for

General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Other

Total General Revenues

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
(\$3,840,338)	\$0	(\$3,840,338)
(33,728)	0	(33,728)
(61,467)	0	(61,467)
(3,818,849)	0	(3,818,849)
(7,636,767)	0	(7,636,767)
(1,047,372)	0	(1,047,372)
(1,835,985)	0	(1,835,985)
59,257	0	59,257
(5,920,053)	0	(5,920,053)
(751,236)	0	(751,236)
(5,295,133)	0	(5,295,133)
(2,500)	0	(2,500)
(299,706)	0	(299,706)
(86,223)	0	(86,223)
<u>(30,570,100)</u>	<u>0</u>	<u>(30,570,100)</u>
0	(461,532)	(461,532)
0	2,246,342	2,246,342
0	1,784,810	1,784,810
<u>(30,570,100)</u>	<u>1,784,810</u>	<u>(28,785,290)</u>
4,159,058	0	4,159,058
4,717,640	0	4,717,640
1,042,357	0	1,042,357
747,731	0	747,731
12,790,161	0	12,790,161
2,686,975	0	2,686,975
242,338	0	242,338
1,161,031	6,815	1,167,846
<u>27,547,291</u>	<u>6,815</u>	<u>27,554,106</u>
(3,022,809)	1,791,625	(1,231,184)
104,369,891	20,486,175	124,856,066
<u>\$101,347,082</u>	<u>\$22,277,800</u>	<u>\$123,624,882</u>

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2016

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$12,206,458	\$11,137,070	\$89,012	\$2,023,124	\$6,821,962
Cash and Cash Equivalents					
In Segregated Accounts	39,131	2,012	0	0	0
With Fiscal Agents	0	4,248,828	0	0	0
Materials and Supplies Inventory	185,414	12,549	7,753	1,090,578	7,707
Accrued Interest Receivable	22,041	0	0	0	0
Accounts Receivable	109,503	14,056	1,976	17,423	60,958
Interfund Receivable	412,651	0	105	3,099	494,110
Intergovernmental Receivable	1,457,074	358,128	560,669	2,558,588	1,086,955
Prepaid Items	401,268	530,036	181	6,927	198,868
Sales Taxes Receivable	3,411,284	0	0	0	0
Property Taxes Receivable	4,705,678	4,965,600	0	0	1,987,943
Loans Receivable	350,887	0	0	0	1,691,895
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	117,952	0	0	0	0
<i>Total Assets</i>	<u>\$23,419,341</u>	<u>\$21,268,279</u>	<u>\$659,696</u>	<u>\$5,699,739</u>	<u>\$12,350,398</u>
Liabilities					
Accounts Payable	\$130,285	\$151,530	\$32,864	\$46,060	\$154,819
Accrued Wages	206,277	35,277	66,911	21,372	34,185
Contracts Payable	1,264	0	290,775	32,670	287,072
Intergovernmental Payable	228,003	54,138	75,835	25,626	41,323
Matured Compensated Absences Payable	0	0	0	0	3,473
Unearned Revenue	0	0	625,558	0	124,759
Interfund Payable	2,640	415	35,032	0	92,783
<i>Total Liabilities</i>	<u>568,469</u>	<u>241,360</u>	<u>1,126,975</u>	<u>125,728</u>	<u>738,414</u>
Deferred Inflows of Resources					
Property Taxes	4,533,655	4,698,116	0	0	1,895,803
Unavailable Revenue	3,558,112	568,210	1,031	2,180,243	828,547
<i>Total Deferred Inflows of Resources</i>	<u>8,091,767</u>	<u>5,266,326</u>	<u>1,031</u>	<u>2,180,243</u>	<u>2,724,350</u>
Fund Balances					
Nonspendable	974,634	542,585	7,934	1,097,505	206,575
Restricted	0	15,218,008	0	2,296,263	5,359,835
Committed	1,781,684	0	0	0	218
Assigned	1,483,551	0	0	0	3,321,006
Unassigned (Deficit)	10,519,236	0	(476,244)	0	0
<i>Total Fund Balance (Deficit)</i>	<u>14,759,105</u>	<u>15,760,593</u>	<u>(468,310)</u>	<u>3,393,768</u>	<u>8,887,634</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$23,419,341</u>	<u>\$21,268,279</u>	<u>\$659,696</u>	<u>\$5,699,739</u>	<u>\$12,350,398</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2016*

Total Governmental Funds	Total Governmental Funds Balances	\$42,332,790
\$32,277,626	<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
41,143	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	71,545,473
4,248,828		
1,304,001	Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds:	
22,041	Delinquent Property Taxes	526,810
203,916	Sales Taxes	2,346,691
909,965	Intergovernmental	4,216,451
6,021,414	Licenses and Permits	210
1,137,280	Fines and Forfeitures	10
3,411,284	Charges for Services	38,386
11,659,221	Other	7,585
2,042,782	Total	7,136,143
117,952		
\$63,397,453	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
\$515,558	General Obligation Bonds	(1,000,900)
364,022	Bond Anticipation Notes	(562,000)
611,781	Compensated Absences	(1,735,443)
424,925	Claims	(366,303)
3,473	Total	(3,664,646)
750,317	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(6,650)
130,870		
2,800,946	Internal service funds are used by management to charge the costs of insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position:	
11,127,574	Net Position	1,302,337
7,136,143	Internal Balance	(13,379)
18,263,717	Claims	366,303
	Total	1,655,261
2,829,233	The net pension liability is not due and payable in the current period; therefore, the liability and related deferred inflows/outflows are not reported in governmental funds:	
22,874,106	Deferred Outflows - Pension	10,521,922
1,781,902	Deferred Inflows - Pension	(513,156)
4,804,557	Net Pension Liability	(27,660,055)
10,042,992	Total	(17,651,289)
42,332,790		
\$63,397,453	<i>Net Position of Governmental Activities</i>	\$101,347,082

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds
Revenues					
Property Taxes	\$4,163,881	\$4,734,346	\$0	\$0	\$1,790,007
Sales Taxes	12,892,956	0	0	0	0
Intergovernmental	2,914,601	3,043,757	6,808,257	5,369,903	6,797,482
Interest	232,786	0	0	9,485	67
Licenses and Permits	6,811	0	0	0	388,908
Fines and Forfeitures	240,389	0	0	46,479	214,092
Rentals	84,551	0	0	0	9,011
Charges for Services	2,875,312	2,012	0	207,786	1,928,476
Contributions and Donations	0	0	0	0	26,810
Other	440,919	222,662	103,872	129,617	246,896
<i>Total Revenues</i>	<u>23,852,206</u>	<u>8,002,777</u>	<u>6,912,129</u>	<u>5,763,270</u>	<u>11,401,749</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	5,461,256	0	0	0	1,271,300
Judicial	4,442,807	0	0	0	437,860
Public Safety	7,972,020	0	0	0	1,085,375
Public Works	200,876	0	0	5,563,332	638,594
Health	193,073	8,606,125	0	0	270,673
Human Services	577,853	0	7,006,460	0	8,580,048
Conservation and Recreation	396,359	0	0	0	0
Intergovernmental	1,111,339	0	0	0	1,346,303
Capital Outlay	0	0	0	0	2,197,430
Debt Service:					
Principal Retirement	0	0	0	0	135,186
Interest and Fiscal Charges	0	0	0	0	86,796
<i>Total Expenditures</i>	<u>20,355,583</u>	<u>8,606,125</u>	<u>7,006,460</u>	<u>5,563,332</u>	<u>16,049,565</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,496,623</u>	<u>(603,348)</u>	<u>(94,331)</u>	<u>199,938</u>	<u>(4,647,816)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	10,216	0	0	27,620	0
Transfers In	0	0	195,139	0	4,001,456
Transfers Out	(4,062,526)	(53,500)	0	0	(80,569)
<i>Total Other Financing Sources (Uses)</i>	<u>(4,052,310)</u>	<u>(53,500)</u>	<u>195,139</u>	<u>27,620</u>	<u>3,920,887</u>
<i>Net Change in Fund Balance</i>	(555,687)	(656,848)	100,808	227,558	(726,929)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>15,314,792</u>	<u>16,417,441</u>	<u>(569,118)</u>	<u>3,166,210</u>	<u>9,614,563</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$14,759,105</u>	<u>\$15,760,593</u>	<u>(\$468,310)</u>	<u>\$3,393,768</u>	<u>\$8,887,634</u>

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, 2016*

Total Governmental Funds	Net Change in Fund Balances - Total Governmental Funds	(\$1,611,098)
\$10,688,234	<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
12,892,956	Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period:	
24,934,000	Capital Asset Additions	4,533,721
242,338	Current Year Depreciation	<u>(5,302,908)</u>
395,719	Total	(769,187)
500,960	Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	(62,507)
93,562		
5,013,586	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
26,810	Delinquent Property Taxes	(21,448)
1,143,966	Sales Taxes	(102,795)
55,932,131	Intergovernmental	868,339
	Licenses and Permits	210
	Fines and Forfeitures	10
	Charges for Services	38,386
	Other	<u>7,585</u>
	Total	790,287
	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 governmental funds.	93,238
	Repayment of bond, note, and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	135,186
	In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	573
	The internal service funds used by management are not reported in the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities:	
	Change in Net Position	(108,513)
	Internal Balances	<u>3,890</u>
	Total	(104,623)
	Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability.	2,409,798
	Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities.	<u>(3,904,476)</u>
	<i>Change in Net Position of Governmental Activities</i>	<u><u>(\$3,022,809)</u></u>

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$4,127,340	\$4,127,340	\$4,164,042	\$36,702
Sales Taxes	13,000,000	12,900,000	13,027,571	127,571
Intergovernmental	2,556,633	2,686,633	2,775,153	88,520
Interest	219,958	219,958	295,180	75,222
Licenses and Permits	6,600	6,600	6,786	186
Fines and Forfeitures	233,000	233,000	237,216	4,216
Rentals	86,800	86,800	77,763	(9,037)
Charges for Services	2,249,881	2,288,119	2,260,579	(27,540)
Contributions and Donations	3,500	3,500	0	(3,500)
Other	121,394	135,794	136,528	734
<i>Total Revenues</i>	<u>22,605,106</u>	<u>22,687,744</u>	<u>22,980,818</u>	<u>293,074</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,036,105	5,176,121	4,880,165	295,956
Judicial	4,228,199	4,291,582	4,153,427	138,155
Public Safety	3,583,295	3,660,369	3,475,567	184,802
Public Works	99,440	103,000	94,639	8,361
Health	204,489	209,025	194,487	14,538
Human Services	1,039,007	1,039,007	950,590	88,417
Conservation and Recreation	398,159	398,159	396,359	1,800
Intergovernmental	1,130,115	1,132,615	1,112,711	19,904
<i>Total Expenditures</i>	<u>15,718,809</u>	<u>16,009,878</u>	<u>15,257,945</u>	<u>751,933</u>
<i>Excess of Revenues Over Expenditures</i>	<u>6,886,297</u>	<u>6,677,866</u>	<u>7,722,873</u>	<u>1,045,007</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	1,500	1,500	9,513	8,013
Advances Out	0	(250,000)	(250,000)	0
Transfers In	300,000	300,000	300,000	0
Transfers Out	(8,912,743)	(9,348,655)	(9,330,435)	18,220
<i>Total Other Financing Sources (Uses)</i>	<u>(8,611,243)</u>	<u>(9,297,155)</u>	<u>(9,270,922)</u>	<u>26,233</u>
<i>Net Change in Fund Balance</i>	(1,724,946)	(2,619,289)	(1,548,049)	1,071,240
<i>Fund Balance Beginning of Year</i>	8,791,775	8,791,775	8,791,775	0
Prior Year Encumbrances Appropriated	921,845	921,845	921,845	0
<i>Fund Balance End of Year</i>	<u>\$7,988,674</u>	<u>\$7,094,331</u>	<u>\$8,165,571</u>	<u>\$1,071,240</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$4,529,301	\$4,529,301	\$4,734,346	\$205,045
Intergovernmental	3,164,336	3,164,336	3,019,201	(145,135)
Other	244,251	244,251	229,823	(14,428)
<i>Total Revenues</i>	7,937,888	7,937,888	7,983,370	45,482
Expenditures				
Current:				
Health	9,973,545	10,232,265	8,725,822	1,506,443
<i>Excess of Revenues Under Expenditures</i>	(2,035,657)	(2,294,377)	(742,452)	1,551,925
Other Financing Uses				
Transfers Out	(55,872)	(65,994)	(53,500)	12,494
<i>Net Change in Fund Balance</i>	(2,091,529)	(2,360,371)	(795,952)	1,564,419
<i>Fund Balance Beginning of Year</i>	11,408,617	11,408,617	11,408,617	0
Prior Year Encumbrances Appropriated	185,322	185,322	185,322	0
<i>Fund Balance End of Year</i>	<u>\$9,502,410</u>	<u>\$9,233,568</u>	<u>\$10,797,987</u>	<u>\$1,564,419</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$6,659,171	\$6,659,171	\$6,634,890	(\$24,281)
Other	32,000	32,000	105,731	73,731
<i>Total Revenues</i>	6,691,171	6,691,171	6,740,621	49,450
Expenditures				
Current:				
Human Services	6,857,071	7,064,071	6,976,982	87,089
<i>Excess of Revenues Under Expenditures</i>	(165,900)	(372,900)	(236,361)	136,539
Other Financing Sources				
Transfers In	333,184	333,184	195,139	(138,045)
<i>Net Change in Fund Balance</i>	167,284	(39,716)	(41,222)	(1,506)
<i>Fund Deficit Beginning of Year</i>	(262,514)	(262,514)	(262,514)	0
Prior Year Encumbrances Appropriated	302,335	302,335	302,335	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$207,105</u>	<u>\$105</u>	<u>(\$1,401)</u>	<u>(\$1,506)</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$5,181,122	\$5,181,122	\$5,378,628	\$197,506
Interest	1,000	1,000	8,512	7,512
Fines and Forfeitures	60,000	60,000	46,441	(13,559)
Charges for Services	81,236	81,236	204,407	123,171
Other	81,000	81,000	139,505	58,505
<i>Total Revenues</i>	5,404,358	5,404,358	5,777,493	373,135
Expenditures				
Current:				
Public Works	5,513,072	6,674,252	5,615,835	1,058,417
<i>Excess of Revenues Over (Under) Expenditures</i>	(108,714)	(1,269,894)	161,658	1,431,552
Other Financing Sources				
Sale of Capital Assets	8,992	8,992	8,992	0
<i>Net Change in Fund Balance</i>	(99,722)	(1,260,902)	170,650	1,431,552
<i>Fund Balance Beginning of Year</i>	1,308,034	1,308,034	1,308,034	0
Prior Year Encumbrances Appropriated	104,179	104,179	104,179	0
<i>Fund Balance End of Year</i>	<u>\$1,312,491</u>	<u>\$151,311</u>	<u>\$1,582,863</u>	<u>\$1,431,552</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2016

	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	\$791,930	\$1,624,883	\$2,416,813	\$2,508,766
Cash and Cash Equivalents in Segregated Accounts	32,304	21,046	53,350	0
Accounts Receivable	338,231	220,367	558,598	0
Interfund Receivable	300	0	300	0
Intergovernmental Receivable	12,411	0	12,411	7,247
Materials and Supplies Inventory	22,194	18,159	40,353	0
Prepaid Items	1,675	3,421	5,096	363,702
<i>Total Current Assets</i>	<u>1,199,045</u>	<u>1,887,876</u>	<u>3,086,921</u>	<u>2,879,715</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Land and Construction in Progress	639,848	1,900,112	2,539,960	0
Depreciable Capital Assets, Net	18,471,644	11,307,167	29,778,811	0
<i>Total Noncurrent Assets</i>	<u>19,111,492</u>	<u>13,207,279</u>	<u>32,318,771</u>	<u>0</u>
<i>Total Assets</i>	<u>20,310,537</u>	<u>15,095,155</u>	<u>35,405,692</u>	<u>2,879,715</u>
Deferred Outflows of Resources				
Pension	436,678	109,366	546,044	0
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	83,021	11,923	94,944	16,879
Accrued Wages	9,427	5,208	14,635	210
Contracts Payable	0	129,096	129,096	0
Intergovernmental Payable	29,497	6,226	35,723	35,280
Compensated Absences Payable	22,793	17,806	40,599	0
Interfund Payable	51,168	24,999	76,167	0
Accrued Interest Payable	24,525	44,450	68,975	0
USDA Revenue Bonds Payable	14,900	67,700	82,600	0
USDA General Obligation Bonds Payable	0	32,100	32,100	0
OPWC Loans Payable	118,478	59,439	177,917	0
OWDA Loans Payable	121,843	58,306	180,149	0
Capital Leases Payable	11,000	0	11,000	0
Claims Payable	0	0	0	1,201,266
<i>Total Current Liabilities</i>	<u>486,652</u>	<u>457,253</u>	<u>943,905</u>	<u>1,253,635</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	14,017	20,936	34,953	0
Interfund Payable	535,554	167,674	703,228	0
USDA Revenue Bonds Payable	1,139,200	4,673,600	5,812,800	0
USDA General Obligation Bonds Payable	0	299,100	299,100	0
OPWC Loans Payable	1,382,013	679,568	2,061,581	0
OWDA Loans Payable	1,775,976	533,594	2,309,570	0
Capital Leases Payable	204,000	0	204,000	0
Claims Payable	0	0	0	323,743
Net Pension Liability	856,717	285,572	1,142,289	0
<i>Total Long-Term Liabilities</i>	<u>5,907,477</u>	<u>6,660,044</u>	<u>12,567,521</u>	<u>323,743</u>
<i>Total Liabilities</i>	<u>6,394,129</u>	<u>7,117,297</u>	<u>13,511,426</u>	<u>1,577,378</u>
Deferred Inflows of Resources				
Pension	16,554	159,335	175,889	0
Net Position				
Net Investment in Capital Assets	14,344,082	6,674,226	21,018,308	0
Restricted for:				
Capital Projects	0	904,463	904,463	0
Debt Service	64,934	152,481	217,415	0
Unrestricted (Deficit)	(72,484)	196,719	124,235	1,302,337
<i>Total Net Position</i>	<u>\$14,336,532</u>	<u>\$7,927,889</u>	<u>22,264,421</u>	<u>\$1,302,337</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 fund.

	13,379
Net position of business-type activities	\$22,277,800

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, 2016*

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$2,187,113	\$1,423,521	\$3,610,634	\$7,695,282
Other	5,570	1,245	6,815	9,480
<i>Total Operating Revenues</i>	<u>2,192,683</u>	<u>1,424,766</u>	<u>3,617,449</u>	<u>7,704,762</u>
Operating Expenses				
Personal Services	849,926	447,115	1,297,041	105,626
Materials and Supplies	56,887	80,811	137,698	0
Contractual Services	761,801	219,154	980,955	979,131
Claims	0	0	0	6,733,496
Other	125	1,333	1,458	272
Depreciation	559,720	273,681	833,401	0
<i>Total Operating Expenses</i>	<u>2,228,459</u>	<u>1,022,094</u>	<u>3,250,553</u>	<u>7,818,525</u>
<i>Operating Income (Loss)</i>	<u>(35,776)</u>	<u>402,672</u>	<u>366,896</u>	<u>(113,763)</u>
Non-Operating Revenues (Expenses)				
Intergovernmental	0	0	0	5,250
Interest and Fiscal Charges	(118,067)	(182,233)	(300,300)	0
Other Non-Operating Expenses	(300,000)	0	(300,000)	0
Loss on Disposal of Capital Assets	0	(3,615)	(3,615)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(418,067)</u>	<u>(185,848)</u>	<u>(603,915)</u>	<u>5,250</u>
<i>Income (Loss) Before Capital Contributions</i>	<u>(453,843)</u>	<u>216,824</u>	<u>(237,019)</u>	<u>(108,513)</u>
Capital Contributions	0	2,032,534	2,032,534	0
<i>Change in Net Position</i>	<u>(453,843)</u>	<u>2,249,358</u>	<u>1,795,515</u>	<u>(108,513)</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>14,790,375</u>	<u>5,678,531</u>		<u>1,410,850</u>
<i>Net Position End of Year</i>	<u>\$14,336,532</u>	<u>\$7,927,889</u>		<u>\$1,302,337</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 fund is reported with business-type activities.

	(3,890)
Change in net position of business-type activities	\$1,791,625

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2016

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$2,166,097	\$1,412,322	\$3,578,419	\$0
Cash Received from Transactions with Other Funds	0	0	0	5,582,303
Cash Received from Transactions for Outside Organizations	0	0	0	2,105,732
Cash Payments to Employees for Services	(772,979)	(465,809)	(1,238,788)	(106,675)
Cash Payments for Goods and Services	(818,066)	(326,586)	(1,144,652)	(1,524,770)
Cash Payments for Claims	0	0	0	(6,544,186)
Other Operating Revenues	5,570	1,245	6,815	9,480
Other Operating Expenses	(125)	(1,333)	(1,458)	(272)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>580,497</u>	<u>619,839</u>	<u>1,200,336</u>	<u>(478,388)</u>
Cash Flows from Noncapital Financing Activities				
Intergovernmental	0	0	0	5,250
Interfund Loans	(51,168)	(23,936)	(75,104)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>(51,168)</u>	<u>(23,936)</u>	<u>(75,104)</u>	<u>5,250</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	0	2,032,534	2,032,534	0
Purchase of Capital Assets	(139,198)	(1,883,287)	(2,022,485)	0
USDA Revenue Bonds Issued	0	497,001	497,001	0
OPWC Loans Issued	0	149,081	149,081	0
OWDA Loans Issued	38,300	31,428	69,728	0
Principal Payments - USDA Revenue Bonds	(14,300)	(65,200)	(79,500)	0
Principal Payments - USDA General Obligation Bonds	0	(31,100)	(31,100)	0
Principal Payments - OPWC Loans	(118,064)	(65,008)	(183,072)	0
Principal Payments - OWDA Loans	(152,651)	(57,402)	(210,053)	0
Principal Payments - Capital Lease	(11,000)	0	(11,000)	0
Interest Payments - USDA Revenue Bonds	(49,657)	(166,353)	(216,010)	0
Interest Payments - USDA General Obligation Bonds	0	(12,228)	(12,228)	0
Interest Payments - OWDA Loans	(54,691)	(17,503)	(72,194)	0
Interest Payments - Capital Leases	(14,023)	0	(14,023)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(515,284)</u>	<u>411,963</u>	<u>(103,321)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	14,045	1,007,866	1,021,911	(473,138)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>810,189</u>	<u>638,063</u>	<u>1,448,252</u>	<u>2,981,904</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$824,234</u>	<u>\$1,645,929</u>	<u>\$2,470,163</u>	<u>\$2,508,766</u>

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2016

	<u>Business-Type Activities - Enterprise Funds</u>			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)	(\$35,776)	\$402,672	\$366,896	(\$113,763)
Adjustments:				
Depreciation	559,720	273,681	833,401	0
(Increase) Decrease in Assets:				
Accounts Receivable	(8,305)	(11,199)	(19,504)	0
Interfund Receivable	(300)	0	(300)	187,822
Intergovernmental Receivable	(12,411)	0	(12,411)	(7,247)
Materials and Supplies Inventory	1,657	1,356	3,013	0
Prepaid Items	1,115	(3,421)	(2,306)	(363,702)
Decrease in Deferred Outflows of Resources - Pension	93,344	50,801	144,145	0
Increase (Decrease) in Liabilities:				
Accounts Payable	53,886	(2,297)	51,589	16,114
Accrued Wages	2,097	1,204	3,301	(185)
Contracts Payable	0	(327)	(327)	0
Intergovernmental Payable	(20,634)	(1,534)	(22,168)	(419,382)
Compensated Absences Payable	1,944	7,062	9,006	0
Interfund Payable	(37,146)	(20,956)	(58,102)	(73)
Claims Payable	0	0	0	222,028
Net Pension Liability	(8,826)	(2,942)	(11,768)	0
Decrease in Deferred Inflows of Resources - Pension	(9,868)	(74,261)	(84,129)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$580,497</u>	<u>\$619,839</u>	<u>\$1,200,336</u>	<u>(\$478,388)</u>

Noncash Capital Financing Activities:

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

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2016

	Private Purpose Trust	
	James Hindman Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$14,261	\$9,545,274
Cash and Cash Equivalents in Segregated Accounts	0	961,539
Property Taxes Receivable	0	89,946,777
<i>Total Assets</i>	14,261	\$100,453,590
Liabilities		
Intergovernmental Payable	0	\$94,196,408
Undistributed Monies	0	6,257,182
<i>Total Liabilities</i>	0	\$100,453,590
Net Position		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$14,261	

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Changes in Fiduciary Net Position
Private Purpose Trust Fund
For the Year Ended December 31, 2016

	<u>James Hindman Trust</u>
Additions	
Interest	\$323
Deductions	
Materials and Supplies	<u>650</u>
<i>Change in Net Position</i>	(327)
<i>Net Position Beginning of Year</i>	<u>14,588</u>
<i>Net Position End of Year</i>	<u><u>\$14,261</u></u>

See accompanying notes to the basic financial statements

(This Page Intentionally Left Blank)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 1 – Description of Tuscarawas County and Reporting Entity

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

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

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

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

Tuscarawas County Healthcare Consortium (the Consortium) The Tuscarawas County Healthcare Consortium is statutorily created political subdivision of the State as a regional council of governments. The County appoints the majority of the Consortium's Board of Directors. Because the County appoints a voting majority of the Board of Directors, the County is able to impose its will on the operation of the Consortium. As a result, the Consortium will be reported as a discretely presented component unit of Tuscarawas County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and GASB Statement No. 61. Tuscarawas County provides financial support to the Consortium. The Consortium is newly formed and no significant financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column.

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.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

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

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

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

Economic Development and Finance Alliance (Alliance) The Economic Development and Finance Alliance is a legally separate entity, statutorily created under Section 4582.02 of the Ohio Revised Code, served by a five-member board of directors appointed by the Board of County Commissioners. The Alliance's sole authorized purpose is to be involved in activities that enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within the County. The Alliance is now encouraging industrial development. The Alliance's Board members are appointed by the Tuscarawas County Board of Commissioners, based on recommendations by the Alliance. However, the County cannot influence the Alliance's operation. The Commissioners are limited in the authority to remove the directors they appoint only for reasons of malfeasance, misfeasance, or nonfeasance. The Alliance is not dependent on the County for financial support and is therefore not presented as a component unit of the County.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

Tuscarawas County Regional Planning Commission
Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties
Tuscarawas County Family and Children First Council
Stark-Tuscarawas-Wayne Joint Solid Waste Management District
Multi-County Juvenile Attention Center
Community Improvement Corporation of Tuscarawas County
The Area Office on Aging
Tuscarawas County Tax Incentive Review Council
Stark Regional Community Corrections Center
Ohio Mid-Eastern Governments Association
Mid-Eastern Ohio Regional Council
Tuscarawas County University Branch District
Tuscarawas County Public Library
Economic Development and Finance Alliance
Public Entity Risk Consortium

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

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

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

Tuscarawas County District Board of Health The seven member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of Township Trustees and Mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

Tuscarawas Regional Planning Commission The constitution and laws of the State of Ohio establish the rights and privileges for the Tuscarawas Regional Planning Commission, Tuscarawas County, (the Commission) as a body corporate and politic. A 69 member Board governs the Commission. The Board consists of representatives from participating political subdivisions, the county commissioners, the county engineer, the county sanitary engineer, the county board of health commission and sanitarian, and appointed citizens. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 eighteen member board of trustees, including six appointed by the Commissioners of Tuscarawas County, exercises total control of the operation of the ADAMHS Board.

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

Note 2 – Summary of Significant Accounting Policies

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

Basis of Presentation

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

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

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

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and proprietary fund financial statements is on

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting

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

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

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

Board of Developmental Disabilities Fund The board of developmental disabilities fund accounts for and reports the operation of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants, which are restricted to the operations of the school and workshop.

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

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

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

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

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

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

Internal Service Funds Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds account for a medical benefit self-insurance program for employees of the County and various external districts including townships and municipalities and for workers' compensation.

Fiduciary Funds Fiduciary fund reporting uses the economic resources measurement focus and focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County's fiduciary funds are a private purpose trust fund and agency funds. The County's private purpose trust fund is established to account for monies held in trust for meeting the extra needs of children in foster care. The County's agency funds are primarily established to account for the collection of various taxes, receipts and fees distributed to the State and other local governments, and to account for funds of the County's District Board of Health, Soil and Water District, County Regional Planning Commission and the Tuscarawas County Family and Children First Council.

Measurement Focus

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Basis of Accounting

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

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

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

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

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, unavailable revenue, and pension. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance 2017 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, intergovernmental grants, licenses and permits, fines and forfeitures, charges for services, and other revenue. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities found on page 19. Deferred inflows of resources related to pension are reported on the government-wide statement of net position (See Note 23).

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

Cash, Cash Equivalents, and Investments

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

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

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

During 2016, investments were limited to federal home loan mortgage corporation securities, federal national mortgage association securities, federal home loan bank securities, and STAR Ohio. Investments other than STAR Ohio are reported at fair value.

During 2016, the County invested in STAR Ohio. 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 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2016 amounted to \$232,786, which includes \$175,280 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Restricted Assets

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

Inventory

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

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2016, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Capital Assets

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

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

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Interfund Balances

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables.” Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Compensated Absences

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

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

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

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

Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences, and net pension liability that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Capital leases, bonds, and long-term notes are recognized as a liability in the fund financial statements when due.

Fund Balance

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

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 loans receivable, unless the use of the proceeds from the collection of those receivables is restricted, committed, or assigned.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by the County Commissioners or a County official delegated that authority by resolution or by State Statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. Amounts assigned for court services and to cover a gap between estimated revenue and appropriations in the 2017 appropriated budget have been assigned by the County Commissioners.

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

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

Net Position

Net position represents the difference between all other elements of the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes includes funds for providing public assistance to general relief recipients and to pay for their providers of medical assistance, tax collections used to enforce the payment of delinquent taxes, revenue derived from the sale of dog licenses, a County-wide litter control and recycling program, and various law enforcement operations.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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, self-insurance, and workers' compensation operations. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activities of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

Contributions of Capital

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

Internal Activity

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

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

Estimates

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

Budgetary Data

All funds, other than agency funds, are legally required to be budgeted and appropriated. Certain funds are not budgeted since no activity was anticipated and none occurred. Budgetary information for the Community Mental Health Fund and James Hindman Trust are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not maintain budgetary financial records. The major documents prepared are the alternative tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The alternative tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate. The appropriation resolution is the County Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners. The legal level of control has been established by the County Commissioner's at the object level within each department.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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

Pensions

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

Note 3 – Changes in Accounting Principles, Change in Reporting Entity, and Restatement of Net Position

Changes in Accounting Principles

For 2016, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 72, “Fair Value Measurement and Application,” GASB Statement No. 73, “Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68,” GASB Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” GASB Statement No. 79, “Certain External Investment Pools and Pool Participants,” GASB Statement No. 77, “Tax Abatement Disclosures,” and GASB Statement No. 82, “Pension Issues an Amendment of GASB Statements No. 67, No. 68 and No. 73.”

GASB Statement No. 72 addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes for applying fair value to certain investments and disclosures related to all fair value measurements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, “Accounting and Financial Reporting for Pensions,” as well as for the assets accumulated for purposes of providing those pensions. It also amends certain provisions of Statement No. 67, “Financial Reporting for Pension Plans,” and Statement 68. The implementation of this GASB pronouncement did not result in any changes to the County’s financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

GASB Statement No. 76 identifies – in the context of the current governmental financial reporting environment – the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles (GAAP) and the framework for selecting those principles. The implementation of this GASB pronouncement did not result in any changes to the County’s financial statements.

GASB Statement No. 79 establishes accounting and financial reporting standards for qualifying external investment pools that elect to measure for financial reporting purposes all of their investments at amortized cost. This Statement provides accounting and financial reporting guidance and also establishes additional note disclosure requirements for governments that participate in those pools. The County participates in STAR Ohio which implemented GASB Statement No. 79 for 2016. The County incorporated the corresponding GASB 79 guidance into their 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 77 requires disclosure of information about the nature and magnitude of tax abatements. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

GASB Statement No. 82 improves consistency in the application of pension accounting. These changes were incorporated in the County’s 2016 financial statements; however, there was no effect on beginning net position/fund balance.

Change in Reporting Entity

Starlight Enterprises, Incorporated (Workshop) For the year ended December 31, 2015, Starlight Enterprises, Incorporated, was reflected as a discretely presented component unit on the County’s financial statements. Due to changes in Federal Medicaid regulations, the relationship between the Workshop and the County has changed, and the Workshop is no longer receiving in-kind contributions from the County and is no longer providing services solely to the Tuscarawas County Board of Developmental Disabilities. Pursuant to the criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 39 and GASB Statement No. 61, the Workshop will no longer be presented as a discretely presented component unit. The December 31, 2015 net position for the Workshop was \$1,053,292.

Economic Development and Finance Alliance (Alliance) For the year ended December 31, 2015, the Economic Development and Finance Alliance was reflected as a discretely presented component unit on the County’s financial statements. During 2015, the Alliance repaid the loan from the County and the Alliance is no longer dependent on the County for financial support. Pursuant to the criteria set forth in GASB Statement No. 14, as amended by GASB Statement No. 39 and GASB Statement No. 61, the Alliance will no longer be presented as a discretely presented component unit. The December 31, 2015 net position for the Alliance was \$4,045,466.

Restatement of Prior Year Net Position

During 2016, it was determined that construction in progress had been overstated by \$223,603 in the sewer district fund and understated by \$223,603 in the water district fund at December 31, 2015. The correction to construction in progress had the following effect on net position as reported December 31, 2015:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	Sewer District	Water District	Total Enterprise	Internal Service Funds
Net Position December 31, 2015	\$15,013,978	\$5,454,928	\$20,468,906	\$1,410,850
Capital Assets	(223,603)	223,603	0	0
Restated Net Position, December 31, 2015	<u>\$14,790,375</u>	<u>\$5,678,531</u>	20,468,906	<u>\$1,410,850</u>
		Internal Activity	<u>17,269</u>	
Net Position December 31, 2015			<u>\$20,486,175</u>	

Note 4 – Accountability

At December 31, 2016, the public assistance special revenue fund had an individual fund deficit in the amount of \$468,310. This deficit is due to adjustments for accrued liabilities. The general fund is liable for the deficit in this fund and provides transfers when cash is required, rather than when accruals occur.

Note 5 – Budgetary Basis of Accounting

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

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

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP operating statement.
3. Investments are reported at cost (budget) rather than fair value (GAAP).
4. Advances In 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 joint public defender funds 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).

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

Net Change in Fund Balance				
General and Major Special Revenue Funds				
	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax
GAAP Basis	(\$555,687)	(\$656,848)	\$100,808	\$227,558
Revenue Accruals	944,931	(34,461)	(167,492)	15,067
Beginning Unreported Cash	175,875	42,565	58,546	22,087
Ending Unreported Cash	(202,469)	(27,511)	(62,562)	(41,559)
Beginning Fair Value Adjustment for Investments	(25,830)	0	0	0
Ending Fair Value Adjustment for Investments	75,014	0	0	0
Advances Out	(250,000)	0	0	0
Expenditure Accruals	(359,701)	191,875	57,329	346,199
Perspective Differences:				
County 911 Fund	(72,880)	0	0	0
Jail Operations Fund	(37,848)	0	0	0
Certificate of Title Fund	(140,573)	0	0	0
Growth Fund	(102,336)	0	0	0
Recorder's Special Fund	(22,545)	0	0	0
Southern District Probation Fund	1,159	0	0	0
Joint Public Defender Fund	(49,288)	0	0	0
Encumbrances	(925,871)	(311,572)	(27,851)	(398,702)
Budget Basis	<u>(\$1,548,049)</u>	<u>(\$795,952)</u>	<u>(\$41,222)</u>	<u>\$170,650</u>

Note 6 – Deposits and Investments

State statutes classify monies held by the County into two categories, active and inactive. 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.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the Treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

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 has been filed 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;

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase;
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. 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 consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rated commercial paper; and
12. Up to one percent of the County's average portfolio in debt interest rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments 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.

Cash on Hand

At December 31, 2016, the County had \$190,511 in cash on hand, which is reported on the financial statements as part of “equity in pooled cash and cash equivalents.”

Cash with Fiscal Agent

At December 31, 2016, the County had \$4,248,828 in monies held by MEORC as fiscal agent. These funds are held outside of the County Treasury and are not included in “deposits” as follows.

Deposits

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, the carrying amount of the County’s deposits was \$3,769,907 and the bank balance was \$5,019,636. Of the bank balance, \$839,991 was covered by Federal depository insurance and \$4,179,645 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions’ trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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 and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Investments

Investments are reported at fair value. As of December 31, 2016, the County had the following investments:

Measurement/Investment	Measurement Amounts and Maturity in Years			Total
	Less than 1	1-3	3-5	
Net Asset Value Per Share				
STAR Ohio	\$30,622,548	\$0	\$0	30,622,548
Fair Value - Level 2 Inputs				
Federal Home Loan Mortgage Corporation Notes	498,470	5,477,905	0	5,976,375
Federal National Mortgage Association Notes	0	3,969,970	982,130	4,952,100
Federal Home Loan Bank Notes	1,429,843	995,440	0	2,425,283
Total Fair Value - Level 2 Inputs	1,928,313	10,443,315	982,130	13,353,758
Total	\$32,550,861	\$10,443,315	\$982,130	\$43,976,306

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2016. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (level 2 inputs).

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

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

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

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation at December 31, 2016:

<u>Investment Type</u>	<u>Percentage</u>
Federal Home Loan Mortgage Corporation Notes	13.59 %
Federal National Mortgage Association Notes	11.26
Federal Home Loan Bank Notes	5.51

Note 7 – Receivables

Receivables at December 31, 2016, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), loans and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables, except property taxes and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities:	
Motor Vehicle Distribution	\$1,381,010
Gasoline and Excise Taxes	1,167,777
Homestead and Rollback	712,452
Public Assistance Grants and Subsidies	560,669
Casino Monies	533,613
Child Support Enforcement Agency Grants and Subsidies	450,749
Local Government and Local Government Revenue Assistance	409,663
Children's Services Grants and Subsidies	346,164
Block Grants	132,119
Miscellaneous	114,905
Developmental Disabilities Grants and Subsidies	83,371
Assigned Counsel Reimbursements	74,201
Public Entity Risk Consortium Dividend	37,932
Victim Assistance Grants and Subsidies	15,184
Law Enforcement Grants and Subsidies	8,852
<i>Total Governmental Activities</i>	<i>\$6,028,661</i>
 Business-Type Activity:	
Sewer	\$12,411

The monies loaned to the Tuscarawas County Agricultural Society (TCAS) for the purchase of a parking lot (\$72,750 from the capital projects fund), \$48,500 of which is due in more than one year; monies loaned to the Newcomerstown Community Improvement Corporation (\$1,494,145 from the capital projects fund and \$350,887 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 community economic development fund), all of which is due in more than one year, are all classified as loans receivable on the County financial statements and are also considered collectible in full.

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

Note 8 – Property Taxes

Property taxes include amounts levied against all real and public utility personal property located in the County. Property tax revenue received during 2016 for real and public utility property taxes represents collections of 2015 taxes.

2016 real property taxes were levied after October 1, 2016, on the assessed value as of January 1, 2016, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2016 real property taxes are collected in and intended to finance 2017.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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. 2016 public utility property taxes which became a lien December 31, 2015, are levied after October 1, 2016, and are collected in 2017 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2016, was \$8.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2016 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,301,269,070
Commercial/Industrial/Public Utility	307,421,760
Tangible Personal Property:	
Public Utility	116,851,800
Total Property Taxes	\$1,725,542,630

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2016, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2016 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 2016, the County’s property taxes were reduced by \$41,581 under various tax abatement agreements entered into by the following subdivisions:

<u>Overlapping Government</u>	<u>Amount of 2016 Taxes Abated</u>
<i>Enterprise Zone Tax Exemptions:</i>	
Goshen Township	\$11,367
Mill Township	9,005
Village of Newcomerstown	5,116
Lawrence Township	4,539
City of Dover	3,847
Franklin Township	2,047
Village of Strasburg	1,881
Village of Sugarcreek	1,829
Warwick Township	1,362
Village of Midvale	588

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 9 – Permissive Sales and Use Tax

In 1985, the County Commissioners by resolution imposed a one percent tax on all retail sales made in the County. The tax collection began March 1, 1988, and ran through December 31, 2000. In February 1997, the County Commissioners adopted a resolution imposing this tax through December 31, 2007. In May of 2007, a renewal for another ten year period was put on the Primary Ballot and passed; this new period started as of January 1, 2008. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2016. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unavailable revenue.

Note 10 – Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2016, was as follows:

	Balance 12/31/2015	Additions	Deletions	Balance 12/31/2016
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,279,284	\$40,000	\$0	\$1,319,284
Construction in Progress	820,006	474,107	(906,313)	387,800
Total Capital Assets, not being depreciated	<u>2,099,290</u>	<u>514,107</u>	<u>(906,313)</u>	<u>1,707,084</u>
Capital Assets, being depreciated:				
Buildings and Improvements	37,303,570	566,317	(48,790)	37,821,097
Machinery and Equipment	5,203,675	1,139,892	(200,201)	6,143,366
Vehicles	5,853,957	428,589	(716,089)	5,566,457
Infrastructure	117,082,860	2,791,129	0	119,873,989
Total Capital Assets, being depreciated	<u>165,444,062</u>	<u>4,925,927</u>	<u>(965,080)</u>	<u>169,404,909</u>
Less Accumulated Depreciation:				
Buildings and Improvements	(16,738,343)	(782,512)	26,699	(17,494,156)
Machinery and Equipment	(2,631,689)	(417,139)	159,785	(2,889,043)
Vehicles	(3,910,440)	(457,951)	716,089	(3,652,302)
Infrastructure	(71,885,713)	(3,645,306)	0	(75,531,019)
Total Accumulated Depreciation	<u>(95,166,185)</u>	<u>(5,302,908) *</u>	<u>902,573</u>	<u>(99,566,520)</u>
Total Capital Assets being depreciated, Net	<u>70,277,877</u>	<u>(376,981)</u>	<u>(62,507)</u>	<u>69,838,389</u>
Governmental Activities Capital Assets, Net	<u>\$72,377,167</u>	<u>\$137,126</u>	<u>(\$968,820)</u>	<u>\$71,545,473</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
General Government:	
Legislative and Executive	\$429,823
Judicial	45,240
Public Safety	511,521
Public Works	4,059,685
Health	215,766
Human Services	38,229
Conservation and Recreation	2,644
Total	<u><u>\$5,302,908</u></u>

Capital asset activity for business-type activities for the year ended December 31, 2016, was as follows:

	Balance 12/31/2015	Additions	Deletions	Balance 12/31/2016
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$239,341	\$0	\$0	\$239,341
Construction in Progress	567,348	2,083,674	(350,403)	2,300,619
Total Capital Assets, not being depreciated	<u>806,689</u>	<u>2,083,674</u>	<u>(350,403)</u>	<u>2,539,960</u>
Capital Assets, being depreciated:				
Buildings	6,935,346	0	(10,000)	6,925,346
Machinery and Equipment	3,893,802	33,694	0	3,927,496
Vehicles	736,536	34,763	0	771,299
Sewer/Water Lines	33,852,814	350,403	0	34,203,217
Total Capital Assets, being depreciated	<u>45,418,498</u>	<u>418,860</u>	<u>(10,000)</u>	<u>45,827,358</u>
Less Accumulated Depreciation				
Buildings	(3,397,742)	(137,636)	6,385	(3,528,993)
Machinery and Equipment	(1,319,207)	(119,931)	0	(1,439,138)
Vehicles	(523,955)	(54,348)	0	(578,303)
Sewer/Water Lines	(9,980,627)	(521,486)	0	(10,502,113)
Total Accumulated Depreciation	<u>(15,221,531)</u>	<u>(833,401)</u>	<u>6,385</u>	<u>(16,048,547)</u>
Total Capital Assets being depreciated, Net	<u>30,196,967</u>	<u>(414,541)</u>	<u>(3,615)</u>	<u>29,778,811</u>
Business-Type Activities Capital Assets, Net	<u><u>\$31,003,656</u></u>	<u><u>\$1,669,133</u></u>	<u><u>(\$354,018)</u></u>	<u><u>\$32,318,771</u></u>

Note 11 – Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2006, the County joined Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property; \$6,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability and Public Official's Liability, all of which are subject to a \$50,000 self-insured retention by the County, except Automobile Liability and Automobile Physical Damage, which are at \$10,000 and \$5,000, respectively. PERC's excess insurance carriers are Lexington Insurance Company for Property, Underwriter's at Lloyd's of London for Primary Liability and Genesis Insurance Company for Excess Liability.

The County also carries a \$400,000 blanket Crime policy with Travelers Casualty & Surety Company of America, subject to a \$5,000 deductible, and a comprehensive Boiler and Machinery policy with Travelers Property Casualty Company of America on all County buildings with the property damage limits of \$100,000,000 subject to a \$1,000 deductible.

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

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

The County has elected to provide employees' major medical, vision and hospitalization through a self-insured program. The predominant participant is the County. The County maintains a self-insurance internal service fund to account for and finance its uninsured risks of loss in this program. This plan provides a major medical plan with a \$200 to \$2,750 single and \$400 to \$5,500 family deductible. A third party administrator, AultCare, located in Canton, Ohio, reviewed all claims which were then paid by the County. The County purchases reinsurance stop-loss coverage on the employees and their eligible dependents covered under the plan. The specific deductible in the plan year is \$200,000 per member. Depending on the level of coverage selected, the County pays coverage into the self-insurance internal service fund for County employees, of between \$777.72 and \$1,609.96 family, and between \$419.96 and \$501.58 individual per employee per month. Premiums are paid by the fund that pays the salary for the employee and are based on historic cost information. Depending on level of coverage selected, employees on the family plan are required to contribute between \$16.64 and \$110.62 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$9.42 and \$27.83 per month toward their healthcare insurance. Effective August 1, 2014, the County now provides a \$10,000 life insurance policy and pays a \$2.60 monthly premium per eligible employee for this benefit. The death benefit was previously self-funded and, in 2005, since the program was adequately funded, the County Commissioners suspended charges to departments for the monthly premiums for the death benefit. Previously accumulated monies for this purpose are currently funding the monthly premiums and the departmental charge suspension will continue until the Commissioners reinstate the charges.

The claims liability of \$1,158,706, reported in the fund at December 31, 2016, was estimated by the third party administrator and is based on the requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. The portion of claims expense that is associated with the County's agency funds is presented as an external portion expense on the statement of activities. Financial information relating to the fund's claims liability in 2015 and 2016 includes the following:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2015	\$437,165	\$6,483,554	\$5,990,102	\$930,617
2016	930,617	6,713,356	6,485,267	1,158,706

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The County participated in the State Workers' Compensation retrospective rating and payment system prior to 2015. Once the County receives notice of the claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. Although the County is no longer under the system, the plan involves a ten-year window where the County is responsible for the payment of actual claim costs for employees injured within the years that the County participated in the retrospective rating plan. The actual claim costs are \$26,201. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims of \$366,303 have been accrued as a liability at December 31, 2016, based on an estimate by the County Auditor's Office and the Bureau of Workers' Compensation. The intergovernmental and claims liability reported in the workers' compensation internal service fund at December 31, 2016, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Changes in the fund's intergovernmental and claims liability amounts for 2015 and 2016 were as follows:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Change in Workers' Compensation Estimate</u>	<u>Balance at End of Year</u>
2015	\$615,377	\$1,402	\$245,674	\$60,178	\$431,283
2016	431,283	3,686	58,919	16,454	392,504

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

Note 12 – Long-Term Obligations

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

<u>Debt Issue</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>	<u>Date of Maturity</u>
Governmental Activities:			
2010 - County Building Improvement Bonds	5.28 %	\$1,450,000	2025
2005 - Courthouse Improvement Bond Anticipation Note	4.64	1,000,000	2025
Business-Type Activities:			
USDA Revenue Bonds:			
Sewer - 2011 Stone Creek Sanitary Sewer Improvements	4.25	1,220,000	2051
Water - 2011 Water Systems Improvements	3.75	4,930,000	2051
USDA General Obligations Bonds:			
Water - 2011 Water Meter Project	3.38	503,000	2026

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities (continued):			
OPWC Loans:			
Sewer - 1999 Wilkshire Hills Upgrading	0.00 %	\$247,729	2020
Sewer - 2002 Wilkshire Hills Sewer System	0.00	149,286	2022
Sewer - 2005 Sandyville Pump Station	0.00	55,000	2025
Sewer - 2005 Mineral City Broadway Street	0.00	157,119	2025
Sewer - 2006 Power Generator Phase II	0.00	166,616	2027
Sewer - 2007 Midvale Barnhill	0.00	172,655	2027
Sewer - 2009 Stone Creek Wastewater System	0.00	500,000	2031
Sewer - 2011 Wastewater Treatment Plant	0.00	350,400	2032
Sewer - 2013 Sandyville Pump Station #2	0.00	415,728	2034
Sewer - 2013 Dover Township Sewer Extension Phase I	0.00	154,900	2034
Water - 1997 Sandy Township Waterline	0.00	135,955	2016
Water - 1998 Schumacher Hollow Extension	0.00	90,149	2017
Water - 1998 Sandy Township Transmission Line	0.00	183,981	2019
Water - 2006 Emergency Power Generator Phase I	0.00	130,517	2026
Water - 2007 Wainwright Water System Improvements	0.00	151,046	2028
Water - 2013 Dundee Water System Improvements	0.00	400,000	2034
Water - 2014 Wilkshire Water Storage Repairs	0.00	400,000	2035
Water - 2016 Kerns Drive Waterline Replacement	0.00	149,081	2036
OWDA Loans:			
Sewer - 2009 Mineral City Sewer Improvements	3.25	2,494,966	2028
Sewer - 2014 Wilkshire Aerator Replacement	2.94	75,248	2033
Sewer - 2014 Wilkshire Upgrade Planning	3.37	78,755	Not Finalized
Sewer - 2015 Sandyville-East Sparta Upgrade	1.80	199,887	Not Finalized
Water - 1999 Mineral City	2.00	894,485	2023
Water - 2013 Dundee WTP	3.34	87,511	2033
Water - 2013 Sandyville Water Transmission	3.42	290,000	2033

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

	Balance			Balance 12/31/16	Amounts Due In One Year
	12/31/15	Increase	Decrease		
Governmental Activities:					
Net Pension Liability:					
OPERS	\$18,359,193	\$8,199,016	\$0	\$26,558,209	\$0
STRS	830,507	271,339	0	1,101,846	0
Total Net Pension Liability	19,189,700	8,470,355	0	27,660,055	0
County Building Improvement General Obligation Bonds	1,085,829	0	(84,929)	1,000,900	89,473
Courthouse Improvement Bond Anticipation Note	612,000	0	(50,000)	562,000	52,000
Capital Leases	257	0	(257)	0	0
Compensated Absences	1,828,681	921,371	(1,014,609)	1,735,443	943,009
Claims	372,364	20,140	(26,201)	366,303	42,560
<i>Total Governmental Activities</i>	<u>\$23,088,831</u>	<u>\$9,411,866</u>	<u>(\$1,175,996)</u>	<u>\$31,324,701</u>	<u>\$1,127,042</u>

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

	Balance 12/31/15	Increase	Decrease	Balance 12/31/16	Amounts Due In One Year
Business-Type Activities:					
<i>USDA Revenue Bonds:</i>					
Sewer - Stone Creek Sanitary Sewer Improvements	\$1,168,400	\$0	(\$14,300)	\$1,154,100	\$14,900
Water - Water Systems Improvements	4,309,499	497,001	(65,200)	4,741,300	67,700
Total USDA Revenue Bonds	5,477,899	497,001	(79,500)	5,895,400	82,600
<i>USDA General Obligation Bonds:</i>					
Water - Water Meter Project	362,300	0	(31,100)	331,200	32,100
<i>OPWC Loans:</i>					
Sewer - 1999 Wilkshire Hills Upgrading	55,740	0	(12,386)	43,354	12,388
Sewer - 2002 Wilkshire Hills Sewer System	52,251	0	(7,464)	44,787	7,464
Sewer - 2005 Sandyville Pump Station	26,125	0	(2,750)	23,375	2,750
Sewer - 2005 Mineral City Broadway Street	78,560	0	(7,856)	70,704	7,856
Sewer - 2006 Power Generator Phase II	99,969	0	(8,331)	91,638	8,331
Sewer - 2007 Midvale Barnhill	103,593	0	(8,633)	94,960	8,633
Sewer - 2009 Stone Creek Wastewater System	400,000	0	(25,000)	375,000	25,000
Sewer - 2011 Wastewater Treatment Plant	288,750	0	(17,113)	271,637	17,525
Sewer - 2013 Sandyville Pump Station #2	374,157	0	(20,786)	353,371	20,786
Sewer - 2013 Dover Township Sewer Extension Phase I	139,410	0	(7,745)	131,665	7,745
Water - 1997 Sandy Township Waterline	6,797	0	(6,797)	0	0
Water - 1998 Schumacher Hollow Extension	9,015	0	(4,507)	4,508	4,508
Water - 1998 Sandy Township Transmission Line	32,196	0	(9,199)	22,997	9,199
Water - 2006 Emergency Power Generator Phase I	68,521	0	(6,526)	61,995	6,526
Water - 2007 Wainwright Water System Improvements	94,405	0	(7,552)	86,853	7,552
Water - 2013 Dundee Water System Improvements	360,000	0	(20,000)	340,000	20,000
Water - 2014 Wilkshire Water Storage Repairs	84,000	0	(6,700)	77,300	4,200
Water - 2016 Kerns Drive Waterline Replacement	0	149,081	(3,727)	145,354	7,454
Total OPWC Loans	2,273,489	149,081	(183,072)	2,239,498	177,917
<i>OWDA Loans:</i>					
Sewer - 2009 Mineral City Sewer Improvements	1,741,351	0	(114,962)	1,626,389	118,729
Sewer - 2014 Wilkshire Aerator Replacement	68,063	0	(3,024)	65,039	3,114
Sewer - 2014 Wilkshire Upgrade Planning	52,423	0	(15,473)	36,950	0
Sewer - 2015 Sandyville-East Sparta Upgrade	150,333	38,300	(19,192)	169,441	0
Water - 1999 Mineral City	316,082	0	(39,494)	276,588	40,284
Water - 2013 Dundee WTP	48,042	31,428	(3,408)	76,062	3,522
Water - 2013 Sandyville Water Transmission	253,750	0	(14,500)	239,250	14,500
Total OWDA Loans	2,630,044	69,728	(210,053)	2,489,719	180,149
<i>Net Pension Liability - OPERS:</i>					
Sewer	431,981	424,736	0	856,717	0
Water	431,981	0	(146,409)	285,572	0
Net Pension Liability - OPERS	863,962	424,736	(146,409)	1,142,289	0
Capital Leases Payable	226,000	0	(11,000)	215,000	11,000
Compensated Absences	66,546	45,853	(36,847)	75,552	40,599
Total Business-Type Activities	\$11,900,240	\$1,186,399	(\$697,981)	\$12,388,658	\$524,365

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The capital leases reported in governmental activities were paid from the real estate assessment fund.

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

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

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

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

In 2011, the County issued a revenue bond through the USDA for the construction and installation of improvements to the water supply, treatment, storage, and distribution system for the water district. The full amount of the bond is \$4,930,000, with an interest rate of 3.75 percent. At December 31, 2016, the full amount of the bond has been drawn down. The final maturity of the bond is 2051.

The County has pledged future sewer revenues, net of operating expenses, to repay USDA revenue bonds, OPWC and OWDA loans and capital leases in the Tuscarawas County sewer district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2034. Annual principal and interest payments on these loans are expected to require about 79 percent of net revenues and 19 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$6,283,708. Principal and interest for the current year were \$414,386 and total revenues were \$2,192,683.

The County has pledged future water revenues, net of operating expenses, to repay USDA revenue bonds and OPWC and OWDA loans in the Tuscarawas County water district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2036. Annual principal and interest payments on these loans are expected to require about 55 percent of net revenues and about 26 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$10,036,729. Principal and interest for the current year were \$371,466 and total revenues were \$1,424,766.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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.

Lines of credit have been established with the Ohio Water Development Authority in the amount of \$278,642 for various sewer projects. Since these loan payment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements. Until a final repayment schedule is available, the County will pay based on estimates. The balance of these loans is as follows:

	Outstanding Balance at 12/31/16	Lines of Credit
OWDA Loans:		
Sewer - 2014 Wilkshire Hills Upgrade Planning	\$36,950	\$78,755
Sewer - 2015 Sandyville-East Sparta Upgrade	169,441	199,887
Total Loans not Finalized	\$206,391	\$278,642

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

	Governmental Activities			
	County Building		Courthouse Improvement	
	General Obligation Bond		Bond Anticipation Note	
	Principal	Interest	Principal	Interest
2017	\$89,473	\$51,682	\$52,000	\$26,951
2018	94,260	46,896	54,000	24,459
2019	99,302	41,853	57,000	21,872
2020	104,614	36,540	59,000	19,142
2021	110,210	30,944	62,000	16,317
2022-2025	503,041	61,576	278,000	34,130
Totals	\$1,000,900	\$269,491	\$562,000	\$142,871

	Business-Type Activities						
	USDA		USDA		OPWC Loans	OWDA Loans	
	Revenue Bonds		General Obligation Bonds			Principal	Principal
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2017	\$82,600	\$226,848	\$32,100	\$11,178	\$177,917	\$180,149	\$65,900
2018	85,700	223,676	33,200	10,095	173,407	185,054	60,828
2019	89,000	220,384	34,300	8,974	168,808	190,112	55,553
2020	92,500	216,966	35,500	7,817	158,016	195,325	50,164
2021	96,000	213,413	36,600	6,618	151,823	200,695	44,627
2022-2026	538,200	1,008,819	159,500	13,682	714,008	925,501	138,654
2027-2031	650,100	897,118	0	0	541,842	368,697	24,854
2032-2036	784,900	762,150	0	0	153,677	37,795	1,256
2037-2041	948,100	599,085	0	0	0	0	0
2042-2046	1,145,100	402,021	0	0	0	0	0
2047-2051	1,383,200	163,887	0	0	0	0	0
Totals	\$5,895,400	\$4,934,367	\$331,200	\$58,364	\$2,239,498	\$2,283,328	\$441,836

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 \$40,075,666 at December 31, 2016.

Conduit Debt In 2014, the County issued variable rate health care facilities refunding and improvement revenue bonds for Union Hospital. The proceeds were used for financing and refinancing the acquisition, construction, renovations, installation and equipping of certain improvements to hospital facilities, including the advance refunding of the 2009 revenue bonds. The lease agreement requires the hospital to lease the project from the County and to make payments on or before each rental payment date as it comes due. The bonds are secured by a pledge or gross receipts of the obligated group and a mortgage lien on certain facilities of the hospital. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. As of December 31, 2016, \$45,060,000 was outstanding.

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

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

Note 13 – Capital Leases

The County has a capital lease for sewer lines. This lease meets the criteria of a capital lease. Capital assets were capitalized at the present value of the minimum lease payments at the time the lease was entered into.

The assets acquired through capital leases are as follows:

	Business-Type Activities
Asset:	
Sewer Lines	\$355,000
Less: Accumulated depreciation	(170,400)
Total	\$184,600

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

	Business-Type Activities
2017	\$24,340
2018	24,658
2019	23,913
2020	25,168
2021	25,300
2022-2026	121,925
2027-2029	74,313
Total Minimum Lease Payment	319,617
Less: Amount Representing Interest	(104,617)
Present Value of Minimum Lease Payments	\$215,000

Note 14 – Compensated Absences

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

Note 15 – Contingent Liabilities

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

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

Note 16 – Internal Activity

Interfund Transfers

Interfund transfers for the year ended December 31, 2016, consisted of the following:

	Transfer From			
Transfer to	General	Board of Developmental Disabilities	Other Governmental Funds	Total
Public Assistance	\$195,139	\$0	\$0	\$195,139
Other Governmental Funds	3,867,387	53,500	80,569	4,001,456
Total	\$4,062,526	\$53,500	\$80,569	\$4,196,595

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 \$195,139 to the public assistance fund to be used for a mandated share of funding. The general fund transferred \$2,558,737 to the children's services fund for foster care services. The general fund transferred \$1,308,650 to other nonmajor funds to provide for operating expenses and capital outlay. The board of developmental disabilities fund transferred \$53,500 to the permanent improvement D. D. S. fund to provide for capital improvements. The capital projects fund transferred \$80,569 to the general obligation bond retirement fund to provide for debt service.

Interfund Balances

Interfund balances for the year ended December 31, 2016, consisted of the following:

Interfund Payable	Interfund Receivable					Total
	General	Public Assistance Fund	Motor Vehicle License and Gas Tax Fund	Other Governmental Funds	Sewer District Fund	
Governmental Funds:						
General	\$0	\$105	\$2,535	\$0	\$0	\$2,640
Board of Developmental Disabilities	0	0	415	0	0	415
Public Assistance	34,732	0	0	0	300	35,032
Other Governmental Funds	92,634	0	149	0	0	92,783
Proprietary Funds:						
Sewer District	285,000	0	0	301,722	0	586,722
Water District	285	0	0	192,388	0	192,673
Total	\$412,651	\$105	\$3,099	\$494,110	\$300	\$910,265

Interfund balances at December 31, 2016, represent charges for services or reimbursable expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year except for \$270,000 of the interfund balance of \$285,000 between the general fund and the sewer district fund for the repayment of a settlement fronted by the general fund, and \$433,228 of the interfund balance of \$494,110 between the capital projects fund and the sewer district and water district funds for the repayment of new building and vehicle costs which were fronted by the County. These interfund balances will be repaid through annual payments of \$15,000 over a twenty year period for the settlement, monthly payments of \$3,076 over a thirty year period for building costs, and monthly payments of \$1,220 over a 5 year period and \$778 over a 4 year period, respectively, for vehicle costs. The repayments began in 2016 for the settlement, in 1998 for building costs, and in 2015 for vehicle costs.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Note 17 – Fund Balances

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

Fund Balances	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total
Nonspendable:						
Inventory	\$185,414	\$12,549	\$7,753	\$1,090,578	\$7,707	\$1,304,001
Prepays	401,268	530,036	181	6,927	198,868	1,137,280
Interfund Loan	270,000	0	0	0	0	270,000
Unclaimed Monies	117,952	0	0	0	0	117,952
Total Nonspendable	974,634	542,585	7,934	1,097,505	206,575	2,829,233
Restricted for:						
Developmental Disability Services	0	15,218,008	0	0	0	15,218,008
Auto and Gas	0	0	0	2,296,263	0	2,296,263
Real Estate Assessment	0	0	0	0	1,927,241	1,927,241
County Building Improvements	0	0	0	0	773,032	773,032
Children's Services	0	0	0	0	628,525	628,525
Court Services	0	0	0	0	357,002	357,002
Community Corrections	0	0	0	0	320,342	320,342
Wireless 911	0	0	0	0	255,310	255,310
Court Computerization	0	0	0	0	190,742	190,742
Community Development	0	0	0	0	178,163	178,163
Delinquent Real Estate Collection	0	0	0	0	155,011	155,011
Enforcement Services	0	0	0	0	151,198	151,198
Law Library Resources	0	0	0	0	145,425	145,425
Juvenile Delinquent Care	0	0	0	0	120,812	120,812
Dog and Kennel	0	0	0	0	101,568	101,568
Other Purposes	0	0	0	0	55,464	55,464
Total Restricted	0	15,218,008	0	2,296,263	5,359,835	22,874,106
Committed to:						
Jury Administration	0	0	0	0	118	118
Enterprise Zone	0	0	0	0	100	100
Internal Service	66,084	0	0	0	0	66,084
Growth	1,715,600	0	0	0	0	1,715,600
Total Committed	1,781,684	0	0	0	218	1,781,902
Assigned to:						
Purchases on Order:						
Health and Wellness	483,920	0	0	0	0	483,920
County Administration	316,200	0	0	0	0	316,200
Public Safety	62,710	0	0	0	0	62,710
Court Services	21,207	0	0	0	0	21,207
2017 Operations	502,818	0	0	0	0	502,818
Court Services	96,696	0	0	0	0	96,696
Debt Service	0	0	0	0	1	1
Capital Improvements	0	0	0	0	3,321,005	3,321,005
Total Assigned	1,483,551	0	0	0	3,321,006	4,804,557
Unassigned (Deficit)	10,519,236	0	(476,244)	0	0	10,042,992
Total Fund Balances (Deficit)	\$14,759,105	\$15,760,593	(\$468,310)	\$3,393,768	\$8,887,634	\$42,332,790

Stabilization Arrangement In addition to the above fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to accumulate currently available resources to stabilize budgets against cyclical

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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, 2016, is \$1,008,000.

Note 18 – Significant Commitments

Contractual Commitments

As of December 31, 2016, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund:	
Office Contracts	\$132,312
Utilities	69,018
Building Improvements	32,146
Building and Equipment Maintenance and Repairs	30,015
Program Services	18,809
Computer and Technology Contracts	12,113
Special Revenue Funds:	
Board of Developmental Disabilities:	
Program Services	101,612
Utilities	17,848
Computer and Technology Contracts	15,371
Building and Equipment Maintenance and Repairs	9,630
Office Contracts	2,635
Public Assistance:	
Building and Equipment Maintenance and Repairs	4,620
Program Services	4,318
Motor Vehicle License and Gas Tax:	
Road and Bridge Construction	34,655
Utilities	7,176
Child Support Enforcement Agency:	
Office Contracts	4,671
Utilities	3,155
Real Estate Assessment:	
Computer and Technology Contracts	33,800
Appraisal Services	15,737
Children's Services:	
Program Services	2,738
Dog and Kennel:	
Building and Equipment Maintenance and Repairs	7,770
Utilities	2,422

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Smart Ohio Funding Grant:	
Program Services	\$47,585
Community Development Block Grant:	
FY 2015 CDBG Allocation	226,778
Other Grant Projects	111,050
FY 2014 CDBG Allocation	75,996
FY 2016 CDBG Allocation	9,328
Felony Delinquent Care:	
Program Services	3,513
Sheriff Concealed Handgun License:	
Program Services	9,522
County Court Special Projects:	
Office Contracts	6,759
Common Pleas Special Projects:	
Computer and Technology Contracts	6,049
Capital Projects Funds:	
Capital Projects:	
Building Improvements	50,372
Building and Equipment Maintenance and Repairs	3,070
Computer and Technology Contracts	2,291
County Building Improvement:	
Building Improvements	5,545
Court Computers:	
Office Contracts	1,807
Commissioners Parks and Recreation:	
Program Services	32,857
Enterprise Funds:	
Sewer District:	
Utilities	40,258
Building and Equipment Maintenance and Repairs	25,047
Engineering Services and Project Construction	4,320
Water District:	
Engineering Services and Project Construction	927,504
Building and Equipment Maintenance and Repairs	5,588
Utilities	2,824
Internal Service Funds:	
Self Insurance:	
Office Contracts	5,000
Workers' Compensation:	
Office Contracts	1,108

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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	\$925,871
Board of Developmental Disabilities	311,572
Public Assistance	27,851
Motor Vehicle License and Gas Tax	398,702
Other Governmental Funds	1,317,843
Total Governmental	<u>\$2,981,839</u>
Proprietary Funds:	
Sewer District	\$251,435
Water District	1,077,623
Internal Service Funds	18,234
Total Proprietary	<u>\$1,347,292</u>

Note 19 – Joint Ventures

Tuscarawas County Regional Planning Commission (Commission)

The County participates in the Tuscarawas County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, and certain municipalities and townships. Of the 69 members of the Commission board of trustees, the County appoints 10. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission has the purpose and duty to make studies, maps, plans, recommendations and reports concerning the physical, environmental, social, economic and governmental characteristics, functions and services, and other aspects of the region or the County, respectively.

Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2016, the County contributed \$61,000 which represents 82 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

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

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The Board is managed by an eighteen member board of trustees, six appointed by the commissioners of Tuscarawas County, four by Carroll County, four by the Ohio Department of Alcohol and Drug Addiction Services and four appointed by the director of the State Department of Mental Health. The trustees exercise total control of the operation of the Board including budgeting, appropriating, contracting and designating management.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Continued existence of the Board is dependent on the County's continued participation; however, the County does not have an equity interest in the Board. The Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2016, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

Note 20 – Jointly Governed Organizations

Tuscarawas County Family and Children First Council (Council)

The Council provides services to multi-need youths in Tuscarawas County. There are twenty-eight organizations which are members of the Council. The operations of the Council are controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each organization's degree of control is limited to its representation on the Board. In 2016, the County contributed \$19,556 to the Council.

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

The District provides solid waste disposal, recycling opportunities, and other waste management services and is controlled by a Board of Directors consisting of nine members; three County Commissioners of each of the three member counties. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. In 2016, the District's revenues were received from haulers; no monies were contributed by the County.

Multi-County Juvenile Attention Center (Center)

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The Board exercises total control over the operation of the Center including budgeting, appropriating, contracting and designating management. Budgets are adopted by the governing board of commissioners. Each County's degree of control is limited to its representation on the Board. In 2016, the County contributed \$1,029,373 to the Center.

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 Gnadenuhnten. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2016, \$100,000 was contributed by the County.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The Area Office on Aging (Council)

The Area Office on Aging is a regional council of governments that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating County. The Board has total control over budgeting, personnel and all other financial matters. The Council receives Title III monies to be used for programs within member Counties. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The Council has no outstanding debt. In 2016, 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 48 members, consisting of three members appointed by the County Commissioners, eighteen members appointed by municipal corporations, sixteen members appointed by township trustees, one member from the County Auditor's Office and ten 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 2016.

Stark Regional Community Corrections Center (SRCCC)

SRCCC is a community based corrections facility that provides residents of the facility educational, vocational substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. The Board exercises total control over the operations of the Center including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2016.

Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based on the most recent United States census. During 2016, OMEGA received \$11,357 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Mid-Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Board made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and State grants. MEORC does not have any outstanding debt. The Board exercises total control over the operations of MEORC including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. The County contributed \$597,819 to this organization in 2016. In addition, the County reports cash with fiscal agent in the amount of \$4,248,828 for monies held by the organization. Information can be obtained from 1 Avalon Road, Mount Vernon, Ohio 43050.

Note 21 – Related Organizations

Tuscarawas County University Branch District (District)

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

Tuscarawas County Public Library (Library)

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

Economic Development and Finance Alliance (Alliance)

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

Note 22 – Shared Risk Pool

Public Entity Risk Consortium (PERC) The County participates in PERC, a shared risk pool which is restricted to mid-size public entities including pools. PERC was formed as an Ohio not-for-profit corporation as authorized by Ohio Revised Code Section 2744.081 and operates a property, crime, and liability insurance program. PERC members include Tuscarawas County, Wayne County, the City of Lorain and the member participants of four pools: the Buckeye Ohio Risk Management Association, Incorporated (BORMA); the Midwest Pool Risk Management Agency, Incorporated (MPRMA); the Ohio

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Housing Authority Property and Casualty, Incorporated (OHAPCI); and the State Housing Authority Risk Pool Association, Incorporated (SHARP). Each member appoints one person to the Board of Trustees. The Board of Directors consists of five trustees as determined by the Board of Trustee vote. The Board of Directors governs and administers PERC. Each member's control over the budgeting and financing of PERC is limited to its voting authority and any representation it may have on the Board of Directors. Participation in PERC is by written application subject to approval of the Board of Directors and the payment of premiums. Members are required to remain members of PERC until the end of the PERC fiscal year (November 30). Any member may withdraw from PERC at the end of the PERC fiscal year upon providing at least three months prior notice. The withdrawing member agrees any distribution of surplus PERC funds allocable to the withdrawing member are forfeited by the withdrawing member and shall be distributed to the then remaining members in proportion to their interest in the surplus funds or other equitable manner as determined by the Board of Directors. In 2016, the County made payments in the amount of \$299,495 to PERC. Financial information may be obtained from Arthur J. Gallagher Risk Management Services, Incorporated, 2 Summit Park Drive, Suite 235, Independence, Ohio 44131.

Note 23 – Defined Benefit Pension Plans

Net Pension Liability

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

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

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

GASB 68 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description – County employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan, and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

Group A Eligible to retire prior to January 7, 2013, or five years after January 7, 2013	Group B Twenty 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
Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

When a benefit recipient has received benefits for 12 months, an annual cost-of-living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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

	State and Local	Law Enforcement
2016 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee	10.0 %	*
 2016 Actual Contribution Rates		
Employer:		
Pension	12.0 %	16.1 %
Postemployment Health Care Benefits	2.0	2.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

* This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate, which is set by OPERS' Board with no statutory maximum rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$2,466,302 for 2016. Of this amount, \$348,466 is reported as an intergovernmental payable.

Plan Description – State Teachers Retirement System (STRS)

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by 2 percent of the original base benefit. For members retiring August 1, 2013, or later, the first 2 percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with 5 years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be 5 years of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 11.5 percent of the 13 percent member rate goes to the DC Plan and the remaining 1.5 percent goes to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2016, the employer rate was 14 percent and the member rate was 13 percent of covered payroll. The statutory employer rate for fiscal year 2017 and subsequent years is 14 percent. The statutory member contribution rate increased to 14 percent on July 1, 2016. The 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$45,199 for 2016. Of this amount, \$1,812 is reported as an intergovernmental payable.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

The net pension liability for OPERS was measured as of December 31, 2015, and the net pension liability for STRS was measured as of June 30, 2016. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability:			
Current Measurement Date	0.15992196%	0.00329174%	
Prior Measurement Date	<u>0.15938120%</u>	<u>0.00300505%</u>	
Change in Proportionate Share	<u>0.00054076%</u>	<u>0.00028669%</u>	
Proportionate Share of the Net Pension Liability	\$27,700,498	\$1,101,846	\$28,802,344
Pension Expense	\$3,944,016	\$110,411	\$4,054,427

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$44,520	\$44,520
Net difference between projected and actual earnings on pension plan investments	8,142,216	91,483	8,233,699
Changes in proportion and differences between County contributions and proportionate share of contributions	196,848	102,635	299,483
County contributions subsequent to the measurement date	<u>2,466,302</u>	<u>23,962</u>	<u>2,490,264</u>
Total Deferred Outflows of Resources	<u>\$10,805,366</u>	<u>\$262,600</u>	<u>\$11,067,966</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$535,227	\$0	\$535,227
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>153,818</u>	<u>0</u>	<u>153,818</u>
Total Deferred Inflows of Resources	<u>\$689,045</u>	<u>\$0</u>	<u>\$689,045</u>

\$2,490,264 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Year Ending December 31:	OPERS	STRS	Total
2017	\$1,800,636	\$50,385	\$1,851,021
2018	1,930,830	50,385	1,981,215
2019	2,075,968	85,490	2,161,458
2020	1,842,585	52,378	1,894,963
Total	\$7,650,019	\$238,638	\$7,888,657

Actuarial Assumptions – OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuations are presented as follows:

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

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

The most recent experience study was completed for the five year period ended December 31, 2010.

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The following table displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other Investments	18.00	4.59
Total	100.00 %	5.27 %

Discount Rate The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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 8 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 (7 percent) or one percentage point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$44,133,663	\$27,700,498	\$13,839,646

Changes between Measurement Date and Report Date

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County’s net pension liability is expected to be significant.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Actuarial Assumptions – STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

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

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

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

Asset Class	Target Allocation	Long-Term Expected Rate of Return *
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	<u>100.00 %</u>	<u>7.61 %</u>

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.5 percent and do not include investment expenses. The total fund long-term expected return reflects diversification among the asset classes and therefore is not a weighted average return of the individual assets classes.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are excluded. 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, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 7.75 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 (6.75 percent) or one percentage point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$1,464,262	\$1,101,846	\$796,124

Note 24 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional 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.

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. As of December 31, 2016, OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

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

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, state and local employers contributed at a rate of 14.0 percent of earnable salary and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and the Combined Plan was 2.0 percent during calendar year 2016. As recommended by the OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017, decreased to 1.0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the RMA for participants in the Member Directed Plan for 2016 was 4.0 percent.

Substantially all of the County's contribution allocated to fund postemployment health care benefits relates to the trust. The corresponding contribution for the years ended December 31, 2016, 2015, and 2014 was \$400,309, \$393,789, and \$422,565, respectively. For 2016, 85.86 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2015 and 2014.

State Teachers Retirement System (STRS)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio 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 Ohio. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2016, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal year ended June 30, 2015, STRS Ohio did not allocate any employer contributions to post-employment health care. For the fiscal year ended June 30, 2014, one percent of covered payroll was allocated to post-employment health care. The County's contributions for health care for the years ended December 31, 2016, 2015 and 2014 were \$0, \$0 and \$3,009, respectively. The full amount has been contributed for 2016, 2015 and 2014.

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 Three Years (1) **

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

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

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

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 Four Fiscal Years (1)

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

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

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

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

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

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

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$45,199	\$47,905	\$40,748	\$45,527
Contributions in Relation to the Contractually Required Contribution	<u>(45,199)</u>	<u>(47,905)</u>	<u>(40,748)</u>	<u>(45,527)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$322,850	\$342,179	\$300,871	\$350,208
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.54%	13.00%

<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$47,161	\$51,852	\$50,470	\$49,906	\$50,091	\$53,435
<u>(47,161)</u>	<u>(51,852)</u>	<u>(50,470)</u>	<u>(49,906)</u>	<u>(50,091)</u>	<u>(53,435)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$362,777	\$398,862	\$388,231	\$383,892	\$385,315	\$411,038
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Combining and Individual Fund Statements

And Schedules

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds

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

Child Support Enforcement Agency Fund - To account for and report State, Federal and Local Revenue restricted to administering the County Bureau of Support.

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

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

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

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

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

Community Mental Health Fund - To account for and report a County-wide property tax levy restricted for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2016; therefore, budgetary information is not provided.

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

Community Corrections Grant Fund
Felony Delinquent Care Fund
Sheriff Concealed Handgun License Fund
Victim Assistance Fund
Jail Diversion Fund
Sheriff's Continued Professional Training Fund

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

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

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

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

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

Nonmajor Debt Service Fund

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

General Obligation Bond Retirement Fund - To account for and report transfers from the County general fund restricted for debt payments.

Nonmajor Capital Projects Funds

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

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

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

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

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

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Capital Projects Funds (continued)

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

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

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,513,837	\$1	\$2,308,124	\$6,821,962
Materials and Supplies Inventory	7,707	0	0	7,707
Accounts Receivable	50,574	0	10,384	60,958
Interfund Receivable	0	0	494,110	494,110
Intergovernmental Receivable	1,086,955	0	0	1,086,955
Prepaid Items	59,283	0	139,585	198,868
Property Taxes Receivable	1,987,943	0	0	1,987,943
Loans Receivable	125,000	0	1,566,895	1,691,895
<i>Total Assets</i>	<u>\$7,831,299</u>	<u>\$1</u>	<u>\$4,519,098</u>	<u>\$12,350,398</u>
Liabilities				
Accounts Payable	\$135,225	\$0	\$19,594	\$154,819
Accrued Wages	34,118	0	67	34,185
Contracts Payable	287,072	0	0	287,072
Intergovernmental Payable	41,250	0	73	41,323
Matured Compensated Absences Payable	3,473	0	0	3,473
Unearned Revenue	124,759	0	0	124,759
Interfund Payable	17,783	0	75,000	92,783
<i>Total Liabilities</i>	<u>643,680</u>	<u>0</u>	<u>94,734</u>	<u>738,414</u>
Deferred Inflows of Resources				
Property Taxes	1,895,803	0	0	1,895,803
Unavailable Revenue	828,547	0	0	828,547
<i>Total Deferred Inflows of Resources</i>	<u>2,724,350</u>	<u>0</u>	<u>0</u>	<u>2,724,350</u>
Fund Balances				
Nonspendable	66,990	0	139,585	206,575
Restricted	4,396,061	0	963,774	5,359,835
Committed	218	0	0	218
Assigned	0	1	3,321,005	3,321,006
<i>Total Fund Balances</i>	<u>4,463,269</u>	<u>1</u>	<u>4,424,364</u>	<u>8,887,634</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$7,831,299</u>	<u>\$1</u>	<u>\$4,519,098</u>	<u>\$12,350,398</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2016

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$1,790,007	\$0	\$0	\$1,790,007
Intergovernmental	5,726,776	0	1,070,706	6,797,482
Interest	42	0	25	67
Licenses and Permits	388,908	0	0	388,908
Fines and Forfeitures	214,092	0	0	214,092
Rentals	0	0	9,011	9,011
Charges for Services	1,770,132	0	158,344	1,928,476
Contributions and Donations	4,270	0	22,540	26,810
Other	210,480	0	36,416	246,896
<i>Total Revenues</i>	<u>10,104,707</u>	<u>0</u>	<u>1,297,042</u>	<u>11,401,749</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,271,300	0	0	1,271,300
Judicial	437,860	0	0	437,860
Public Safety	1,085,375	0	0	1,085,375
Public Works	638,594	0	0	638,594
Health	270,673	0	0	270,673
Human Services	8,580,048	0	0	8,580,048
Intergovernmental	1,346,303	0	0	1,346,303
Capital Outlay	0	0	2,197,430	2,197,430
Debt Service:				
Principal Retirement	257	50,000	84,929	135,186
Interest and Fiscal Charges	2	30,569	56,225	86,796
<i>Total Expenditures</i>	<u>13,630,412</u>	<u>80,569</u>	<u>2,338,584</u>	<u>16,049,565</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,525,705)</u>	<u>(80,569)</u>	<u>(1,041,542)</u>	<u>(4,647,816)</u>
Other Financing Sources (Uses)				
Transfers In	2,651,876	80,569	1,269,011	4,001,456
Transfers Out	0	0	(80,569)	(80,569)
<i>Total Other Financing Sources (Uses)</i>	<u>2,651,876</u>	<u>80,569</u>	<u>1,188,442</u>	<u>3,920,887</u>
<i>Net Change in Fund Balance</i>	<u>(873,829)</u>	<u>0</u>	<u>146,900</u>	<u>(726,929)</u>
<i>Fund Balance Beginning of Year</i>	<u>5,337,098</u>	<u>1</u>	<u>4,277,464</u>	<u>9,614,563</u>
<i>Fund Balance End of Year</i>	<u>\$4,463,269</u>	<u>\$1</u>	<u>\$4,424,364</u>	<u>\$8,887,634</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2016

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
Assets					
Equity in Pooled Cash and Cash Equivalents	\$365,913	\$255,310	\$1,942,220	\$426,006	\$120,602
Materials and Supplies Inventory	5,087	0	0	0	904
Accounts Receivable	23,531	0	66	3,947	817
Intergovernmental Receivable	450,749	0	535	346,164	0
Prepaid Items	9,810	37,485	5,083	0	37
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
<i>Total Assets</i>	<u>\$855,090</u>	<u>\$292,795</u>	<u>\$1,947,904</u>	<u>\$776,117</u>	<u>\$122,360</u>
Liabilities					
Accounts Payable	\$3,028	\$0	\$175	\$96,561	\$9,188
Accrued Wages	16,305	0	6,793	0	3,576
Contracts Payable	0	0	0	271,898	0
Intergovernmental Payable	19,462	0	7,928	597	2,966
Matured Compensated Absences Payable	0	0	0	0	3,473
Unearned Revenue	0	0	0	124,759	0
Interfund Payable	17,022	0	149	0	438
<i>Total Liabilities</i>	<u>55,817</u>	<u>0</u>	<u>15,045</u>	<u>493,815</u>	<u>19,641</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	0	0
Unavailable Revenue	328,552	0	535	143,370	210
<i>Total Deferred Inflows of Resources</i>	<u>328,552</u>	<u>0</u>	<u>535</u>	<u>143,370</u>	<u>210</u>
Fund Balances					
Nonspendable	14,897	37,485	5,083	0	941
Restricted	455,824	255,310	1,927,241	138,932	101,568
Committed	0	0	0	0	0
<i>Total Fund Balances</i>	<u>470,721</u>	<u>292,795</u>	<u>1,932,324</u>	<u>138,932</u>	<u>102,509</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$855,090</u>	<u>\$292,795</u>	<u>\$1,947,904</u>	<u>\$776,117</u>	<u>\$122,360</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	SMART Ohio Funding Grant	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$156,928	\$0	\$1,047	\$322,422	\$45,674	\$311,982	\$565,733	\$4,513,837
0	0	0	0	12	1,656	48	7,707
300	0	0	0	0	0	21,913	50,574
0	50,315	76,759	0	133,819	28,384	230	1,086,955
43	0	0	0	0	0	6,825	59,283
0	783,307	1,204,636	0	0	0	0	1,987,943
0	0	0	0	125,000	0	0	125,000
<u>\$157,271</u>	<u>\$833,622</u>	<u>\$1,282,442</u>	<u>\$322,422</u>	<u>\$304,505</u>	<u>\$342,022</u>	<u>\$594,749</u>	<u>\$7,831,299</u>
\$0	\$0	\$0	\$11,162	\$0	\$2,985	\$12,126	\$135,225
890	0	0	371	1,368	2,062	2,753	34,118
0	0	0	0	9,125	0	6,049	287,072
1,027	0	0	951	1,571	4,249	2,499	41,250
0	0	0	0	0	0	0	3,473
0	0	0	0	0	0	0	124,759
0	0	0	0	0	113	61	17,783
<u>1,917</u>	<u>0</u>	<u>0</u>	<u>12,484</u>	<u>12,064</u>	<u>9,409</u>	<u>23,488</u>	<u>643,680</u>
0	747,371	1,148,432	0	0	0	0	1,895,803
300	86,251	132,963	0	114,166	22,200	0	828,547
<u>300</u>	<u>833,622</u>	<u>1,281,395</u>	<u>0</u>	<u>114,166</u>	<u>22,200</u>	<u>0</u>	<u>2,724,350</u>
43	0	0	0	12	1,656	6,873	66,990
155,011	0	1,047	309,938	178,163	308,757	564,270	4,396,061
0	0	0	0	100	0	118	218
<u>155,054</u>	<u>0</u>	<u>1,047</u>	<u>309,938</u>	<u>178,275</u>	<u>310,413</u>	<u>571,261</u>	<u>4,463,269</u>
<u>\$157,271</u>	<u>\$833,622</u>	<u>\$1,282,442</u>	<u>\$322,422</u>	<u>\$304,505</u>	<u>\$342,022</u>	<u>\$594,749</u>	<u>\$7,831,299</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2016

	Child Support Enforcement Agency	County Wireless 911	Real Estate Assessment	Children's Services	Dog and Kennel
Revenues					
Property Taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental	991,853	263,154	0	2,351,971	0
Interest	0	0	0	0	0
Licenses and Permits	0	0	425	0	220,095
Fines and Forfeitures	0	0	0	0	12,788
Charges for Services	306,932	0	1,042,875	0	14,284
Contributions and Donations	0	0	0	0	3,700
Other	1,543	0	9,620	135,449	100
<i>Total Revenues</i>	<u>1,300,328</u>	<u>263,154</u>	<u>1,052,920</u>	<u>2,487,420</u>	<u>250,967</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	1,098,300	0	0
Judicial	0	0	0	0	0
Public Safety	0	141,367	0	0	0
Public Works	0	0	0	0	0
Health	0	0	0	0	270,673
Human Services	1,750,210	0	0	5,609,998	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	257	0	0
Interest and Fiscal Charges	0	0	2	0	0
<i>Total Expenditures</i>	<u>1,750,210</u>	<u>141,367</u>	<u>1,098,559</u>	<u>5,609,998</u>	<u>270,673</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(449,882)	121,787	(45,639)	(3,122,578)	(19,706)
Other Financing Sources					
Transfers In	<u>20,712</u>	<u>0</u>	<u>0</u>	<u>2,558,737</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(429,170)	121,787	(45,639)	(563,841)	(19,706)
<i>Fund Balance Beginning of Year</i>	<u>899,891</u>	<u>171,008</u>	<u>1,977,963</u>	<u>702,773</u>	<u>122,215</u>
<i>Fund Balance End of Year</i>	<u><u>\$470,721</u></u>	<u><u>\$292,795</u></u>	<u><u>\$1,932,324</u></u>	<u><u>\$138,932</u></u>	<u><u>\$102,509</u></u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Smart Ohio Funding Grant	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$750,437	\$1,039,570	\$0	\$0	\$0	\$0	\$1,790,007
0	101,042	147,951	343,500	1,083,085	434,399	9,821	5,726,776
0	0	0	0	42	0	0	42
0	0	0	0	0	168,388	0	388,908
0	0	0	0	0	0	201,304	214,092
148,346	0	0	0	18,145	0	239,550	1,770,132
0	0	0	0	0	0	570	4,270
0	0	0	0	58,100	83	5,585	210,480
148,346	851,479	1,187,521	343,500	1,159,372	602,870	456,830	10,104,707
168,803	0	0	0	4,197	0	0	1,271,300
0	0	0	0	0	0	437,860	437,860
0	0	0	338,803	0	599,318	5,887	1,085,375
0	0	0	0	638,594	0	0	638,594
0	0	0	0	0	0	0	270,673
0	0	1,187,379	0	0	0	32,461	8,580,048
0	851,479	0	0	494,824	0	0	1,346,303
0	0	0	0	0	0	0	257
0	0	0	0	0	0	0	2
168,803	851,479	1,187,379	338,803	1,137,615	599,318	476,208	13,630,412
(20,457)	0	142	4,697	21,757	3,552	(19,378)	(3,525,705)
0	0	0	0	46,065	26,362	0	2,651,876
(20,457)	0	142	4,697	67,822	29,914	(19,378)	(873,829)
175,511	0	905	305,241	110,453	280,499	590,639	5,337,098
\$155,054	\$0	\$1,047	\$309,938	\$178,275	\$310,413	\$571,261	\$4,463,269

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2016

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Assets			
Equity in Pooled Cash and Cash Equivalents	\$217,673	\$71,667	\$907,193
Accounts Receivable	113	0	975
Interfund Receivable	0	0	494,110
Prepaid Items	0	0	63,028
Loans Receivable	0	0	1,566,895
<i>Total Assets</i>	<u>\$217,786</u>	<u>\$71,667</u>	<u>\$3,032,201</u>
Liabilities			
Accounts Payable	\$0	\$0	\$5,420
Accrued Wages	0	0	0
Intergovernmental Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>5,420</u>
Fund Balances			
Nonspendable	0	0	63,028
Restricted	0	0	0
Assigned	217,786	71,667	2,963,753
<i>Total Fund Balances</i>	<u>217,786</u>	<u>71,667</u>	<u>3,026,781</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$217,786</u>	<u>\$71,667</u>	<u>\$3,032,201</u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$773,032	\$338,559	\$2,308,124
0	9,296	10,384
0	0	494,110
0	76,557	139,585
0	0	1,566,895
<u>\$773,032</u>	<u>\$424,412</u>	<u>\$4,519,098</u>
\$0	\$14,174	\$19,594
0	67	67
0	73	73
0	75,000	75,000
0	89,314	94,734
0	76,557	139,585
773,032	190,742	963,774
0	67,799	3,321,005
<u>773,032</u>	<u>335,098</u>	<u>4,424,364</u>
<u>\$773,032</u>	<u>\$424,412</u>	<u>\$4,519,098</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2016

	Permanent Improvement	Permanent Improvement D.D.S.	Capital Projects
Revenues			
Intergovernmental	\$0	\$0	\$0
Interest	0	0	25
Rentals	0	0	6,175
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Other	707	0	11,381
<i>Total Revenues</i>	<u>707</u>	<u>0</u>	<u>17,581</u>
Expenditures			
Capital Outlay	0	79,750	644,275
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>79,750</u>	<u>644,275</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>707</u>	<u>(79,750)</u>	<u>(626,694)</u>
Other Financing Sources (Uses)			
Transfers In	0	53,500	484,779
Transfers Out	0	0	(80,569)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>53,500</u>	<u>404,210</u>
<i>Net Change in Fund Balance</i>	707	(26,250)	(222,484)
<i>Fund Balance Beginning of Year</i>	<u>217,079</u>	<u>97,917</u>	<u>3,249,265</u>
<i>Fund Balance End of Year</i>	<u><u>\$217,786</u></u>	<u><u>\$71,667</u></u>	<u><u>\$3,026,781</u></u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$0	\$1,070,706	\$1,070,706
0	0	25
0	2,836	9,011
0	158,344	158,344
0	22,540	22,540
23,568	760	36,416
23,568	1,255,186	1,297,042
149,976	1,323,429	2,197,430
84,929	0	84,929
56,225	0	56,225
291,130	1,323,429	2,338,584
(267,562)	(68,243)	(1,041,542)
675,732	55,000	1,269,011
0	0	(80,569)
675,732	55,000	1,188,442
408,170	(13,243)	146,900
364,862	348,341	4,277,464
\$773,032	\$335,098	\$4,424,364

Fund Descriptions – Internal Service Funds

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

Internal Service Funds

Self Insurance Fund - To account for revenues used to provide 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, 2016

	Self Insurance	Workers' Compensation	Total
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$2,149,289	\$359,477	\$2,508,766
Intergovernmental Receivable	125	7,122	7,247
Prepaid Items	0	363,702	363,702
<i>Total Assets</i>	<u>2,149,414</u>	<u>730,301</u>	<u>2,879,715</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	16,766	113	16,879
Accrued Wages	0	210	210
Intergovernmental Payable	314	34,966	35,280
Claims Payable	1,158,706	42,560	1,201,266
<i>Total Current Liabilities</i>	<u>1,175,786</u>	<u>77,849</u>	<u>1,253,635</u>
<i>Long-Term Liabilities (net of current portion):</i>			
Claims Payable	0	323,743	323,743
<i>Total Liabilities</i>	<u>1,175,786</u>	<u>401,592</u>	<u>1,577,378</u>
Net Position			
Unrestricted	<u>\$973,628</u>	<u>\$328,709</u>	<u>\$1,302,337</u>

Tuscarawas County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2016*

	Self Insurance	Workers' Compensation	Total
Operating Revenues			
Charges for Services	\$7,229,833	\$465,449	\$7,695,282
Other	9,480	0	9,480
<i>Total Operating Revenues</i>	<u>7,239,313</u>	<u>465,449</u>	<u>7,704,762</u>
Operating Expenses			
Personal Services	62,944	42,682	105,626
Contractual Services	762,898	216,233	979,131
Claims	6,713,356	20,140	6,733,496
Other	0	272	272
<i>Total Operating Expenses</i>	<u>7,539,198</u>	<u>279,327</u>	<u>7,818,525</u>
<i>Operating Income (Loss)</i>	(299,885)	186,122	(113,763)
Non-Operating Revenues			
Intergovernmental	0	5,250	5,250
<i>Change in Net Position</i>	(299,885)	191,372	(108,513)
<i>Net Position Beginning of Year</i>	<u>1,273,513</u>	<u>137,337</u>	<u>1,410,850</u>
<i>Net Position End of Year</i>	<u><u>\$973,628</u></u>	<u><u>\$328,709</u></u>	<u><u>\$1,302,337</u></u>

Tuscarawas County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2016

	Self Insurance	Workers' Compensation	Total
Decrease in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Transactions with Other Funds	\$5,251,341	\$330,962	\$5,582,303
Cash Received from Transactions for Outside Organizations	1,978,367	127,365	2,105,732
Cash Payments to Employees for Services	(63,286)	(43,389)	(106,675)
Cash Payments for Goods and Services	(746,132)	(778,638)	(1,524,770)
Cash Payments for Claims	(6,485,267)	(58,919)	(6,544,186)
Other Operating Revenues	9,480	0	9,480
Other Operating Expenses	0	(272)	(272)
<i>Net Cash Used in Operating Activities</i>	(55,497)	(422,891)	(478,388)
Cash Flows from Noncapital Financing Activities			
Intergovernmental	0	5,250	5,250
<i>Net Decrease in Cash and Cash Equivalents</i>	(55,497)	(417,641)	(473,138)
<i>Cash and Cash Equivalents Beginning of Year</i>	2,204,786	777,118	2,981,904
<i>Cash and Cash Equivalents End of Year</i>	\$2,149,289	\$359,477	\$2,508,766
Reconciliation of Operating Income (Loss) to Net Cash Used in Operating Activities			
Operating Income (Loss)	(\$299,885)	\$186,122	(\$113,763)
(Increase) Decrease in Assets:			
Interfund Receivable	0	187,822	187,822
Intergovernmental Receivable	(125)	(7,122)	(7,247)
Prepaid Items	0	(363,702)	(363,702)
Increase (Decrease) in Liabilities:			
Accounts Payable	16,766	(652)	16,114
Accrued Wages	(232)	47	(185)
Intergovernmental Payable	(37)	(419,345)	(419,382)
Interfund Payable	(73)	0	(73)
Claims Payable	228,089	(6,061)	222,028
<i>Net Cash Used in Operating Activities</i>	(\$55,497)	(\$422,891)	(\$478,388)

Fund Descriptions - Agency Funds

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

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

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

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

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

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

Other Agency Funds:

<i>Community Mental Health Fund</i>	<i>Ohio Housing Trust Fund</i>
<i>Family and Children First Council Fund</i>	<i>Library Fund</i>
<i>District Board of Health Fund</i>	<i>State Tax Fund</i>
<i>Law Enforcement Trust Fund</i>	<i>Undivided Personal Property Tax Fund</i>
<i>Payroll Fund</i>	<i>Classified Tax Fund</i>
<i>Emergency Management Fund</i>	<i>Estate Tax Fund</i>
<i>Help Me Grow Fund</i>	<i>Manufactured Home Tax Fund</i>
<i>Local Emergency Planning Commission Fund</i>	<i>Cigarette Tax Fund</i>
<i>Hotel Lodging Tax Fund</i>	<i>Undivided Income Tax - Real Property Fund</i>
<i>Soil and Water Fund</i>	<i>Library Local Government Fund</i>
<i>Regional Planning Fund</i>	<i>Auction Clearing Fund</i>
<i>Foreclosure Proration Fund</i>	<i>DD Employee Flexible Spending Fund</i>
<i>Fire Investigation Task Force Fund</i>	<i>Creative Options Fund</i>
<i>Ohio Elections Commission Fund</i>	<i>PERS Payable Fund</i>
<i>Tax Sale Fund</i>	<i>Court Agency Fund</i>
<i>Dress Down Fund</i>	<i>Sheriff Fund</i>

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,196,795	\$6,196,795	\$0
Liabilities				
Intergovernmental Payable	\$0	\$6,196,795	\$6,196,795	\$0
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,783,630	\$7,783,630	\$0
Liabilities				
Intergovernmental Payable	\$0	\$7,783,630	\$7,783,630	\$0
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$57,319,477	\$57,319,477	\$0
Liabilities				
Intergovernmental Payable	\$0	\$57,319,477	\$57,319,477	\$0
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,879,069	\$81,595,061	\$81,309,631	\$3,164,499
Property Taxes Receivable	83,494,923	88,634,706	83,494,923	88,634,706
<i>Total Assets</i>	<u>\$86,373,992</u>	<u>\$170,229,767</u>	<u>\$164,804,554</u>	<u>\$91,799,205</u>
Liabilities				
Intergovernmental Payable	\$86,373,992	\$170,229,767	\$164,804,554	\$91,799,205
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Property Taxes Receivable	\$1,312,315	\$1,312,071	\$1,312,315	\$1,312,071
Liabilities				
Intergovernmental Payable	\$1,312,315	\$1,312,071	\$1,312,315	\$1,312,071
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,055,386	\$3,647,642	\$3,540,385	\$1,162,643
Liabilities				
Intergovernmental Payable	\$5,549	\$5,702	\$5,549	\$5,702
Undistributed Monies	1,049,837	3,641,940	3,534,836	1,156,941
<i>Total Liabilities</i>	<u>\$1,055,386</u>	<u>\$3,647,642</u>	<u>\$3,540,385</u>	<u>\$1,162,643</u>
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$38,443	\$237,838	\$207,170	\$69,111
Liabilities				
Intergovernmental Payable	\$1,803	\$1,803	\$1,803	\$1,803
Undistributed Monies	36,640	236,035	205,367	67,308
<i>Total Liabilities</i>	<u>\$38,443</u>	<u>\$237,838</u>	<u>\$207,170</u>	<u>\$69,111</u>
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,583,003	\$4,229,759	\$4,438,317	\$4,374,445
Liabilities				
Intergovernmental Payable	\$32,690	\$36,507	\$32,690	\$36,507
Undistributed Monies	4,550,313	4,193,252	4,405,627	4,337,938
<i>Total Liabilities</i>	<u>\$4,583,003</u>	<u>\$4,229,759</u>	<u>\$4,438,317</u>	<u>\$4,374,445</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,713	\$25,443	\$40	\$30,116
Liabilities				
Undistributed Monies	\$4,713	\$25,443	\$40	\$30,116
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,493	\$12,858,849	\$12,860,356	\$986
Liabilities				
Undistributed Monies	\$2,493	\$12,858,849	\$12,860,356	\$986
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13,928	\$110,052	\$103,822	\$20,158
Liabilities				
Undistributed Monies	\$13,928	\$110,052	\$103,822	\$20,158
HELP ME GROW				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19,156	\$150,720	\$139,679	\$30,197
Liabilities				
Undistributed Monies	\$19,156	\$150,720	\$139,679	\$30,197
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$74,634	\$26,733	\$32,613	\$68,754
Liabilities				
Undistributed Monies	\$74,634	\$26,733	\$32,613	\$68,754
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$504,807	\$504,807	\$0
Liabilities				
Intergovernmental Payable	\$0	\$504,807	\$504,807	\$0
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$126,547	\$314,997	\$365,567	\$75,977
Liabilities				
Intergovernmental Payable	\$2,987	\$3,124	\$2,987	\$3,124
Undistributed Monies	123,560	311,873	362,580	72,853
<i>Total Liabilities</i>	\$126,547	\$314,997	\$365,567	\$75,977
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,691	\$99,475	\$92,962	\$46,204
Liabilities				
Intergovernmental Payable	\$1,060	\$1,070	\$1,060	\$1,070
Undistributed Monies	38,631	98,405	91,902	45,134
<i>Total Liabilities</i>	\$39,691	\$99,475	\$92,962	\$46,204

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016
FORECLOSURE PRORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,575	\$18,060	\$11,821	\$30,814
Liabilities				
Intergovernmental Payable	\$0	\$35	\$0	\$35
Undistributed Monies	24,575	18,025	11,821	30,779
<i>Total Liabilities</i>	\$24,575	\$18,060	\$11,821	\$30,814
FIRE INVESTIGATION TASK FORCE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$50	\$50	\$0
Liabilities				
Undistributed Monies	\$0	\$50	\$50	\$0
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$440	\$0	\$430	\$10
Liabilities				
Undistributed Monies	\$440	\$0	\$430	\$10
TAX SALE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,799	\$32,857	\$37,630	\$12,026
Liabilities				
Intergovernmental Payable	\$16,799	\$32,857	\$37,630	\$12,026
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,178	\$5,985	\$6,031	\$1,132
Liabilities				
Undistributed Monies	\$1,178	\$5,985	\$6,031	\$1,132
OHIO HOUSING TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$78,103	\$414,517	\$421,264	\$71,356
Cash and Cash Equivalents in Segregated Accounts	0	36,637	0	36,637
<i>Total Assets</i>	\$78,103	\$451,154	\$421,264	\$107,993
Liabilities				
Undistributed Monies	\$78,103	\$451,154	\$421,264	\$107,993
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,035,269	\$2,035,269	\$0
Liabilities				
Intergovernmental Payable	\$0	\$2,035,269	\$2,035,269	\$0
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$14	\$33,353	\$31,406	\$1,961
Liabilities				
Intergovernmental Payable	\$14	\$33,353	\$31,406	\$1,961
UNDIVIDED PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$245	\$0	\$0	\$245
Liabilities				
Intergovernmental Payable	\$245	\$0	\$0	\$245

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016
CLASSIFIED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
Liabilities				
Intergovernmental Payable	\$19	\$0	\$0	\$19
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$32,209	\$8,031	\$35,777	\$4,463
Liabilities				
Intergovernmental Payable	\$32,209	\$8,031	\$35,777	\$4,463
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$60,109	\$689,540	\$685,960	\$63,689
Liabilities				
Intergovernmental Payable	\$60,109	\$689,540	\$685,960	\$63,689
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$13,513	\$13,457	\$56
Liabilities				
Intergovernmental Payable	\$0	\$13,513	\$13,457	\$56
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$253	\$6,892	\$6,892	\$253
Liabilities				
Intergovernmental Payable	\$253	\$6,892	\$6,892	\$253
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,720,136	\$2,720,136	\$0
Liabilities				
Intergovernmental Payable	\$0	\$2,720,136	\$2,720,136	\$0
AUCTION CLEARING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,619	\$35,084	\$39,992	\$1,711
Liabilities				
Undistributed Monies	\$6,619	\$35,084	\$39,992	\$1,711
DD EMPLOYEE FLEXIBLE SPENDING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$8,179	\$22,329	\$26,460	\$4,048
Liabilities				
Undistributed Monies	\$8,179	\$22,329	\$26,460	\$4,048
CREATIVE OPTIONS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,004	\$34,436	\$31,609	\$11,831
Liabilities				
Undistributed Monies	\$9,004	\$34,436	\$31,609	\$11,831

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2016

	Balance 12/31/2015	Additions	Deductions	Balance 12/31/2016
PERS PAYABLE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$264,123	\$3,385,378	\$3,350,931	\$298,570
Liabilities				
Intergovernmental Payable	\$264,123	\$3,385,378	\$3,350,931	\$298,570
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$736,894	\$19,649,048	\$19,730,333	\$655,609
Liabilities				
Intergovernmental Payable	\$736,894	\$19,649,048	\$19,730,333	\$655,609
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$152,188	\$3,408,401	\$3,291,296	\$269,293
Liabilities				
Undistributed Monies	\$152,188	\$3,408,401	\$3,291,296	\$269,293
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,338,932	\$184,556,708	\$184,350,366	\$9,545,274
Cash and Cash Equivalents in Segregated Accounts	889,082	23,094,086	23,021,629	961,539
Property Taxes Receivable	84,807,238	89,946,777	84,807,238	89,946,777
<i>Total Assets</i>	<u>\$95,035,252</u>	<u>\$297,597,571</u>	<u>\$292,179,233</u>	<u>\$100,453,590</u>
Liabilities				
Intergovernmental Payable	\$88,841,061	\$271,968,805	\$266,613,458	\$94,196,408
Undistributed Monies	6,194,191	25,628,766	25,565,775	6,257,182
<i>Total Liabilities</i>	<u>\$95,035,252</u>	<u>\$297,597,571</u>	<u>\$292,179,233</u>	<u>\$100,453,590</u>

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Property Taxes	\$4,127,340	\$4,127,340	\$4,164,042	\$36,702
Sales Taxes	13,000,000	12,900,000	13,027,571	127,571
Intergovernmental	2,556,633	2,686,633	2,775,153	88,520
Interest	219,958	219,958	295,180	75,222
Licenses and Permits	6,600	6,600	6,786	186
Fines and Forfeitures	233,000	233,000	237,216	4,216
Rentals	86,800	86,800	77,763	(9,037)
Charges for Services	2,249,881	2,288,119	2,260,579	(27,540)
Contributions and Donations	3,500	3,500	0	(3,500)
Other	121,394	135,794	136,528	734
<i>Total Revenues</i>	<u>22,605,106</u>	<u>22,687,744</u>	<u>22,980,818</u>	<u>293,074</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	371,076	371,463	368,748	2,715
Contractual Services	12,218	12,814	12,808	6
Materials and Supplies	838	1,338	1,297	41
Capital Outlay	1,000	1,000	70	930
Other	17,629	18,132	17,746	386
Total Commissioners	<u>402,761</u>	<u>404,747</u>	<u>400,669</u>	<u>4,078</u>
Human Resources:				
Personal Services	17,438	17,738	16,274	1,464
Contractual Services	3,200	3,200	2,908	292
Materials and Supplies	1,192	2,692	1,906	786
Other	500	500	190	310
Total Human Resources	<u>22,330</u>	<u>24,130</u>	<u>21,278</u>	<u>2,852</u>
Microfilming Services:				
Contractual Services	6,544	6,544	5,939	605
Auditor - General:				
Personal Services	247,355	247,355	204,221	43,134
Contractual Services	86,025	86,025	83,271	2,754
Materials and Supplies	11,413	11,413	6,637	4,776
Capital Outlay	2,464	2,464	704	1,760
Other	1,050	1,050	660	390
Total Auditor - General	<u>348,307</u>	<u>348,307</u>	<u>295,493</u>	<u>52,814</u>
Treasurer:				
Personal Services	185,540	185,540	185,206	334
Contractual Services	94,618	94,618	91,401	3,217
Materials and Supplies	9,031	9,031	4,332	4,699
Capital Outlay	9,928	9,928	9,928	0
Other	2,130	2,130	2,129	1
Total Treasurer	<u>\$301,247</u>	<u>\$301,247</u>	<u>\$292,996</u>	<u>\$8,251</u>

(continued)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Prosecuting Attorney:				
Personal Services	\$844,181	\$882,512	\$866,582	\$15,930
Contractual Services	5,700	5,700	5,700	0
Materials and Supplies	1,200	1,200	1,200	0
Other	57,852	57,852	57,852	0
Total Prosecuting Attorney	908,933	947,264	931,334	15,930
Budget Commission:				
Contractual Services	75,000	75,000	74,043	957
Bureau of Inspection:				
Contractual Services	50,000	50,000	31,444	18,556
Data Processing Board:				
Personal Services	277,030	271,180	256,122	15,058
Contractual Services	25,879	25,879	20,042	5,837
Materials and Supplies	1,783	1,783	958	825
Capital Outlay	2,000	7,850	7,644	206
Total Data Processing Board	306,692	306,692	284,766	21,926
Board of Elections:				
Personal Services	739,430	759,430	730,078	29,352
Contractual Services	257,606	237,606	223,232	14,374
Materials and Supplies	28,544	26,552	21,418	5,134
Capital Outlay	400	1,542	1,528	14
Other	4,950	5,800	5,396	404
Total Board of Elections	1,030,930	1,030,930	981,652	49,278
Maintenance:				
Personal Services	231,259	233,296	225,214	8,082
Contractual Services	97,623	99,103	97,969	1,134
Materials and Supplies	203,117	212,717	194,370	18,347
Utilities	252,079	252,079	248,584	3,495
Capital Outlay	34,724	32,724	31,652	1,072
Other	800	1,720	1,720	0
Total Maintenance	819,602	831,639	799,509	32,130
Recorder:				
Personal Services	204,725	209,425	208,984	441
Materials and Supplies	2,626	2,626	2,535	91
Capital Outlay	500	500	500	0
Other	2,050	2,050	2,049	1
Total Recorder	\$209,901	\$214,601	\$214,068	\$533

(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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Insurance Pensions and Taxes:				
Personal Services	\$0	\$1,323	\$1,323	\$0
Contractual Services	12,875	14,529	11,423	3,106
Other	40,500	9,043	0	9,043
Total Insurance Pensions and Taxes	53,375	24,895	12,746	12,149
Insurance Trust Fund:				
Contractual Services	419,260	439,390	377,936	61,454
Other	322	334	334	0
Total Insurance Trust Fund	419,582	439,724	378,270	61,454
IT Internal Service:				
Materials and Supplies	29,101	29,101	17,482	11,619
Unclaimed Monies:				
Other	51,800	141,300	138,476	2,824
Total General Government - Legislative and Executive	5,036,105	5,176,121	4,880,165	295,956
General Government - Judicial:				
Court of Appeals:				
Other	13,000	18,843	18,843	0
Common Pleas Court:				
Personal Services	1,062,808	1,061,253	1,050,452	10,801
Contractual Services	115,735	115,296	108,901	6,395
Materials and Supplies	24,482	26,760	25,822	938
Capital Outlay	840	2,756	2,756	0
Other	4,050	3,250	2,625	625
Total Common Pleas Court	1,207,915	1,209,315	1,190,556	18,759
Jury Commission:				
Personal Services	101	101	99	2
Contractual Services	4,500	3,100	2,850	250
Total Jury Commission	4,601	3,201	2,949	252
Juvenile Court:				
Personal Services	945,955	943,955	933,050	10,905
Contractual Services	122,668	145,468	138,861	6,607
Materials and Supplies	11,252	10,652	9,454	1,198
Capital Outlay	3,621	9,296	8,354	942
Other	2,806	2,806	1,775	1,031
Total Juvenile Court	\$1,086,302	\$1,112,177	\$1,091,494	\$20,683

(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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Probate Court:				
Personal Services	\$277,970	\$276,570	\$273,901	\$2,669
Contractual Services	10,474	10,474	9,000	1,474
Materials and Supplies	8,747	9,447	8,472	975
Capital Outlay	3,857	5,432	4,590	842
Other	1,500	1,500	980	520
Total Probate Court	302,548	303,423	296,943	6,480
Clerk of Courts:				
Personal Services	546,499	553,054	494,532	58,522
Contractual Services	10,695	10,695	10,641	54
Materials and Supplies	17,014	18,334	17,013	1,321
Capital Outlay	2,605	1,855	1,827	28
Other	1,500	930	930	0
Total Clerk of Courts	578,313	584,868	524,943	59,925
County Court:				
Personal Services	773,367	788,790	772,893	15,897
Contractual Services	38,093	38,093	37,216	877
Materials and Supplies	9,882	9,882	9,858	24
Utilities	13,997	13,997	13,943	54
Other	15,000	15,000	15,000	0
Total County Court	850,339	865,762	848,910	16,852
Indigent Defense Application:				
Contractual Services	5,300	5,300	3,366	1,934
Municipal Court:				
Personal Services	158,381	158,381	146,566	11,815
Contractual Services	21,500	30,312	28,857	1,455
Total Municipal Court	179,881	188,693	175,423	13,270
Total General Government - Judicial	4,228,199	4,291,582	4,153,427	138,155
Public Safety:				
Coroner:				
Personal Services	136,196	136,196	130,850	5,346
Contractual Services	71,258	71,258	70,664	594
Materials and Supplies	607	607	607	0
Other	3,200	3,200	2,602	598
Total Coroner	\$211,261	\$211,261	\$204,723	\$6,538

(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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Sheriff:				
Personal Services	\$2,707,059	\$2,753,800	\$2,660,202	\$93,598
Contractual Services	141,609	141,809	132,568	9,241
Materials and Supplies	33,644	32,544	27,337	5,207
Capital Outlay	7,110	17,710	15,395	2,315
Other	67,933	67,911	59,169	8,742
Total Sheriff	2,957,355	3,013,774	2,894,671	119,103
Emergency Management Agency:				
Personal Service	156,707	156,707	154,726	1,981
Contractual Services	6,318	5,818	4,572	1,246
Materials and Supplies	3,890	4,390	3,076	1,314
Capital Outlay	5,000	5,000	5,000	0
Other	285	285	275	10
Total Emergency Management Agency	172,200	172,200	167,649	4,551
K-9 Unit:				
Contractual Services	2,782	2,782	935	1,847
Materials and Supplies	1,223	1,223	244	979
Total K-9 Unit	4,005	4,005	1,179	2,826
Traffic Enforcement Grant:				
Personal Services	16,486	15,421	13,568	1,853
HIDTA Grant:				
Personal Services	11,286	3,181	2,023	1,158
Materials and Supplies	1,500	0	0	0
Total HIDTA Grant	12,786	3,181	2,023	1,158
Multi County Leads Task Force:				
Personal Service	19,370	11,695	7,919	3,776
Contractual Services	0	2,400	2,286	114
Materials and Supplies	1,000	1,000	1,000	0
Capital Outlay	18,399	58,399	53,810	4,589
Other	30,000	26,600	9,600	17,000
Total Multi County Leads Task Force	68,769	100,094	74,615	25,479
Sheriff Gasoline Internal Service:				
Materials and Supplies	140,133	140,133	117,055	23,078
Other	300	300	84	216
Total Sheriff Gasoline Internal Service	140,433	140,433	117,139	23,294
Total Public Safety	\$3,583,295	\$3,660,369	\$3,475,567	\$184,802

(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, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
Public Works:				
Litter Grant:				
Personal Services	\$89,275	\$93,075	\$90,034	\$3,041
Contractual Services	5,291	5,051	3,105	1,946
Materials and Supplies	4,874	4,874	1,500	3,374
Total Public Works	99,440	103,000	94,639	8,361
Health:				
Humane Society:				
Personal Services	7,060	7,060	6,275	785
Contractual Services	0	462	462	0
Total Humane Society	7,060	7,522	6,737	785
TB Hospitals:				
Contractual Services	18,336	18,336	7,153	11,183
Materials and Supplies	2,878	2,878	1,808	1,070
Total TB Hospitals	21,214	21,214	8,961	12,253
Vital Statistics:				
Contractual Services	1,500	1,500	0	1,500
Other Health:				
Contractual Services	174,715	174,715	174,715	0
Other	0	4,074	4,074	0
Total Other Health	174,715	178,789	178,789	0
Total Health	204,489	209,025	194,487	14,538
Human Services:				
Child Welfare:				
Contractual Services	30,000	30,000	30,000	0
Soldiers Relief:				
Personal Services	189,780	163,780	147,970	15,810
Contractual Services	20,500	4,500	3,990	510
Materials and Supplies	15,079	15,079	10,000	5,079
Capital Outlay	53,634	28,634	27,915	719
Other	141,130	102,130	87,890	14,240
Total Soldiers Relief	420,123	314,123	277,765	36,358
Veteran Services:				
Personal Services	255,288	247,288	239,224	8,064
Contractual Services	160,860	129,860	100,884	28,976
Materials and Supplies	19,174	13,174	9,755	3,419
Capital Outlay	147,562	298,562	292,722	5,840
Other	6,000	6,000	240	5,760
Total Veteran Services	\$588,884	\$694,884	\$642,825	\$52,059

(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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Total Human Services	\$1,039,007	\$1,039,007	\$950,590	\$88,417
Conservation and Recreation:				
Agriculture Society:				
Other	398,159	398,159	396,359	1,800
Intergovernmental:				
Grants:				
Contractual Services	1,069,115	1,071,615	1,051,711	19,904
Other	61,000	61,000	61,000	0
Total Intergovernmental	1,130,115	1,132,615	1,112,711	19,904
<i>Total Expenditures</i>	<i>15,718,809</i>	<i>16,009,878</i>	<i>15,257,945</i>	<i>751,933</i>
<i>Excess of Revenues Over Expenditures</i>	<i>6,886,297</i>	<i>6,677,866</i>	<i>7,722,873</i>	<i>1,045,007</i>
Other Financing Sources (Uses)				
Sale of Capital Assets	1,500	1,500	9,513	8,013
Advances Out	0	(250,000)	(250,000)	0
Transfers In	300,000	300,000	300,000	0
Transfers Out	(8,912,743)	(9,348,655)	(9,330,435)	18,220
<i>Total Other Financing Sources (Uses)</i>	<i>(8,611,243)</i>	<i>(9,297,155)</i>	<i>(9,270,922)</i>	<i>26,233</i>
<i>Net Change in Fund Balance</i>	<i>(1,724,946)</i>	<i>(2,619,289)</i>	<i>(1,548,049)</i>	<i>1,071,240</i>
<i>Fund Balance Beginning of Year</i>	<i>8,791,775</i>	<i>8,791,775</i>	<i>8,791,775</i>	<i>0</i>
Prior Year Encumbrances Appropriated	921,845	921,845	921,845	0
<i>Fund Balance End of Year</i>	<i>\$7,988,674</i>	<i>\$7,094,331</i>	<i>\$8,165,571</i>	<i>\$1,071,240</i>

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$4,529,301	\$4,529,301	\$4,734,346	\$205,045
Intergovernmental	3,164,336	3,164,336	3,019,201	(145,135)
Other	244,251	244,251	229,823	(14,428)
<i>Total Revenues</i>	<u>7,937,888</u>	<u>7,937,888</u>	<u>7,983,370</u>	<u>45,482</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	6,882,629	6,518,449	5,713,174	805,275
Contractual Services	2,485,273	3,108,173	2,655,626	452,547
Materials and Supplies	270,212	270,212	170,479	99,733
Capital Outlay	204,046	204,046	140,151	63,895
Other	131,385	131,385	46,392	84,993
<i>Total Expenditures</i>	<u>9,973,545</u>	<u>10,232,265</u>	<u>8,725,822</u>	<u>1,506,443</u>
<i>Excess of Revenues Under Expenditures</i>	(2,035,657)	(2,294,377)	(742,452)	1,551,925
Other Financing Uses				
Transfers Out	(55,872)	(65,994)	(53,500)	12,494
<i>Net Change in Fund Balance</i>	(2,091,529)	(2,360,371)	(795,952)	1,564,419
<i>Fund Balance Beginning of Year</i>	11,408,617	11,408,617	11,408,617	0
Prior Year Encumbrances Appropriated	185,322	185,322	185,322	0
<i>Fund Balance End of Year</i>	<u>\$9,502,410</u>	<u>\$9,233,568</u>	<u>\$10,797,987</u>	<u>\$1,564,419</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$6,659,171	\$6,659,171	\$6,634,890	(\$24,281)
Other	32,000	32,000	105,731	73,731
<i>Total Revenues</i>	<u>6,691,171</u>	<u>6,691,171</u>	<u>6,740,621</u>	<u>49,450</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,789,001	4,030,741	4,028,435	2,306
Contractual Services	847,499	656,158	586,609	69,549
Materials and Supplies	110,959	73,985	73,985	0
Capital Outlay	185,088	125,097	118,526	6,571
Other	76,492	99,103	99,103	0
Total Public Assistance	<u>5,009,039</u>	<u>4,985,084</u>	<u>4,906,658</u>	<u>78,426</u>
Social Services:				
Personal Services	641,582	805,306	796,643	8,663
Contractual Services	1,185,318	1,235,081	1,235,081	0
Other	21,132	38,600	38,600	0
Total Social Services	<u>1,848,032</u>	<u>2,078,987</u>	<u>2,070,324</u>	<u>8,663</u>
<i>Total Expenditures</i>	<u>6,857,071</u>	<u>7,064,071</u>	<u>6,976,982</u>	<u>87,089</u>
<i>Excess of Revenues Under Expenditures</i>	(165,900)	(372,900)	(236,361)	136,539
Other Financing Sources				
Transfers In	333,184	333,184	195,139	(138,045)
<i>Net Change in Fund Balance</i>	167,284	(39,716)	(41,222)	(1,506)
<i>Fund Deficit Beginning of Year</i>	(262,514)	(262,514)	(262,514)	0
Prior Year Encumbrances Appropriated	302,335	302,335	302,335	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$207,105</u>	<u>\$105</u>	<u>(\$1,401)</u>	<u>(\$1,506)</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$5,181,122	\$5,181,122	\$5,378,628	\$197,506
Interest	1,000	1,000	8,512	7,512
Fines and Forfeitures	60,000	60,000	46,441	(13,559)
Charges for Services	81,236	81,236	204,407	123,171
Other	81,000	81,000	139,505	58,505
<i>Total Revenues</i>	<u>5,404,358</u>	<u>5,404,358</u>	<u>5,777,493</u>	<u>373,135</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	329,115	331,621	330,979	642
Materials and Supplies	6,357	8,857	4,266	4,591
Capital Outlay	33,000	31,500	11,944	19,556
Total Engineer - Administration	<u>368,472</u>	<u>371,978</u>	<u>347,189</u>	<u>24,789</u>
Engineer - Roads:				
Personal Services	1,550,361	1,550,361	1,499,586	50,775
Contractual Services	867,706	1,239,521	913,795	325,726
Materials and Supplies	1,916,249	2,316,249	1,866,643	449,606
Capital Outlay	300,000	345,000	319,455	25,545
Other	10,998	11,183	10,841	342
Total Engineer - Roads	<u>4,645,314</u>	<u>5,462,314</u>	<u>4,610,320</u>	<u>851,994</u>
Engineer - Bridges:				
Personal Services	18,000	18,674	18,001	673
Contractual Services	180,960	275,960	241,180	34,780
Materials and Supplies	150,326	245,326	222,277	23,049
Capital Outlay	150,000	300,000	176,868	123,132
Total Engineer - Bridges	<u>499,286</u>	<u>839,960</u>	<u>658,326</u>	<u>181,634</u>
<i>Total Expenditures</i>	<u>5,513,072</u>	<u>6,674,252</u>	<u>5,615,835</u>	<u>1,058,417</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(108,714)	(1,269,894)	161,658	1,431,552
Other Financing Sources				
Sale of Capital Assets	8,992	8,992	8,992	0
<i>Net Change in Fund Balance</i>	(99,722)	(1,260,902)	170,650	1,431,552
<i>Fund Balance Beginning of Year</i>	1,308,034	1,308,034	1,308,034	0
Prior Year Encumbrances Appropriated	104,179	104,179	104,179	0
<i>Fund Balance End of Year</i>	<u>\$1,312,491</u>	<u>\$151,311</u>	<u>\$1,582,863</u>	<u>\$1,431,552</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer District Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$2,024,800	\$2,024,800	\$2,180,061	\$155,261
Loans Issued	1,301,000	1,301,000	0	(1,301,000)
OWDA Loans Issued	112,126	112,126	38,300	(73,826)
Intergovernmental	299,000	299,000	0	(299,000)
Sale of Capital Assets	131,600	131,600	0	(131,600)
Other	1,168,400	1,168,400	5,570	(1,162,830)
<i>Total Revenues</i>	5,036,926	5,036,926	2,223,931	(2,812,995)
Expenses				
Personal Services	779,234	780,234	774,300	5,934
Materials and Supplies	126,413	126,413	124,640	1,773
Contractual Services	720,094	832,586	821,208	11,378
Capital Outlay	1,913,561	1,935,118	261,407	1,673,711
Other	17,913	18,424	15,750	2,674
Debt Service:				
Principal Retirement	1,421,027	1,401,309	296,015	1,105,294
Interest and Fiscal Charges	75,582	130,239	118,371	11,868
<i>Total Expenses</i>	5,053,824	5,224,323	2,411,691	2,812,632
<i>Excess of Revenues Under Expenses Before Advances</i>	(16,898)	(187,397)	(187,760)	(363)
Advances Out	(36,168)	(36,168)	(36,168)	0
<i>Net Change in Fund Equity</i>	(53,066)	(223,565)	(223,928)	(363)
<i>Fund Equity Beginning of Year</i>	513,383	513,383	513,383	0
Prior Year Encumbrances Appropriated	241,779	241,779	241,779	0
<i>Fund Equity End of Year</i>	\$702,096	\$531,597	\$531,234	(\$363)

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$1,373,827	\$1,373,827	\$1,420,260	\$46,433
Revenue Bonds Issued	497,000	497,000	497,001	1
OPWC Loans Issued	184,600	184,600	149,081	(35,519)
OWDA Loans Issued	0	0	31,428	31,428
Intergovernmental	3,381,094	3,478,994	2,032,534	(1,446,460)
Sale of Capital Assets	200,000	200,000	0	(200,000)
Other	0	0	1,245	1,245
<i>Total Revenues</i>	<u>5,636,521</u>	<u>5,734,421</u>	<u>4,131,549</u>	<u>(1,602,872)</u>
Expenses				
Personal Services	486,520	487,851	468,298	19,553
Materials and Supplies	112,668	112,668	110,183	2,485
Contractual Services	474,992	401,414	334,002	67,412
Capital Outlay	4,029,062	4,311,066	2,839,899	1,471,167
Other	2,187	2,704	2,687	17
Debt Service:				
Principal Retirement	223,016	228,490	218,710	9,780
Interest and Fiscal Charges	211,681	210,668	196,084	14,584
<i>Total Expenses</i>	<u>5,540,126</u>	<u>5,754,861</u>	<u>4,169,863</u>	<u>1,584,998</u>
<i>Excess of Revenues Over (Under) Expenses</i> <i>Before Advances</i>	96,395	(20,440)	(38,314)	(17,874)
Advances Out	(23,936)	(23,936)	(23,936)	0
<i>Net Change in Fund Equity</i>	72,459	(44,376)	(62,250)	(17,874)
<i>Fund Equity Beginning of Year</i>	501,382	501,382	501,382	0
Prior Year Encumbrances Appropriated	102,796	102,796	102,796	0
<i>Fund Equity End of Year</i>	<u>\$676,637</u>	<u>\$559,802</u>	<u>\$541,928</u>	<u>(\$17,874)</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,543,587	\$1,543,587	\$1,396,044	(\$147,543)
Charges for Services	305,025	305,025	312,456	7,431
Other	2,167	2,167	1,456	(711)
<i>Total Revenues</i>	<u>1,850,779</u>	<u>1,850,779</u>	<u>1,709,956</u>	<u>(140,823)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,495,150	1,495,150	1,455,430	39,720
Contractual Services	403,704	403,704	345,489	58,215
Materials and Supplies	40,568	40,568	39,541	1,027
Capital Outlay	10,175	10,175	8,249	1,926
<i>Total Expenditures</i>	<u>1,949,597</u>	<u>1,949,597</u>	<u>1,848,709</u>	<u>100,888</u>
<i>Excess of Revenues Under Expenditures</i>	(98,818)	(98,818)	(138,753)	(39,935)
Other Financing Sources				
Transfers In	20,712	20,712	20,712	0
<i>Net Change in Fund Balance</i>	(78,106)	(78,106)	(118,041)	(39,935)
<i>Fund Balance Beginning of Year</i>	312,578	312,578	312,578	0
Prior Year Encumbrances Appropriated	78,330	78,330	78,330	0
<i>Fund Balance End of Year</i>	<u>\$312,802</u>	<u>\$312,802</u>	<u>\$272,867</u>	<u>(\$39,935)</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$187,647	\$253,918	\$263,154	\$9,236
Expenditures				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	18,590	18,590	17,125	1,465
Capital Outlay	176,422	176,422	164,172	12,250
Other	300	300	0	300
<i>Total Expenditures</i>	<u>195,312</u>	<u>195,312</u>	<u>181,297</u>	<u>14,015</u>
<i>Net Change in Fund Balance</i>	(7,665)	58,606	81,857	23,251
<i>Fund Deficit Beginning of Year</i>	(7,237)	(7,237)	(7,237)	0
Prior Year Encumbrances Appropriated	<u>177,011</u>	<u>177,011</u>	<u>177,011</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$162,109</u>	<u>\$228,380</u>	<u>\$251,631</u>	<u>\$23,251</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$200	\$200	\$425	\$225
Charges for Services	1,037,000	1,041,500	1,042,809	1,309
Other	10,000	10,000	9,620	(380)
<i>Total Revenues</i>	<u>1,047,200</u>	<u>1,051,700</u>	<u>1,052,854</u>	<u>1,154</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	706,240	706,240	635,929	70,311
Contractual Services	678,452	678,452	545,958	132,494
Materials and Supplies	42,822	42,822	24,823	17,999
Capital Outlay	29,070	31,070	27,674	3,396
Other	2,500	2,500	250	2,250
Total Legislative and Executive	<u>1,459,084</u>	<u>1,461,084</u>	<u>1,234,634</u>	<u>226,450</u>
Debt Service:				
Principal Retirement	257	257	257	0
Interest and Fiscal Charges	2	2	2	0
Total Debt Service	<u>259</u>	<u>259</u>	<u>259</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,459,343</u>	<u>1,461,343</u>	<u>1,234,893</u>	<u>226,450</u>
<i>Net Change in Fund Balance</i>	(412,143)	(409,643)	(182,039)	227,604
<i>Fund Balance Beginning of Year</i>	1,605,919	1,605,919	1,605,919	0
Prior Year Encumbrances Appropriated	<u>405,852</u>	<u>405,852</u>	<u>405,852</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,599,628</u>	<u>\$1,602,128</u>	<u>\$1,829,732</u>	<u>\$227,604</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$2,430,081	\$2,430,081	\$2,456,053	\$25,972
Contributions and Donations	20,000	20,000	0	(20,000)
Other	389,124	389,124	131,574	(257,550)
<i>Total Revenues</i>	<u>2,839,205</u>	<u>2,839,205</u>	<u>2,587,627</u>	<u>(251,578)</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	1,003,448	878,548	878,450	98
Contractual Services	3,974,532	4,256,432	4,240,175	16,257
Materials and Supplies	12,000	12,000	0	12,000
Capital Outlay	10,000	10,000	0	10,000
Other	10,206	10,206	9,371	835
<i>Total Expenditures</i>	<u>5,010,186</u>	<u>5,167,186</u>	<u>5,127,996</u>	<u>39,190</u>
<i>Excess of Revenues Under Expenditures</i>	(2,170,981)	(2,327,981)	(2,540,369)	(212,388)
Other Financing Sources				
Transfers In	1,934,778	1,998,186	2,558,737	560,551
<i>Net Change in Fund Balance</i>	(236,203)	(329,795)	18,368	348,163
<i>Fund Deficit Beginning of Year</i>	(1,923)	(1,923)	(1,923)	0
Prior Year Encumbrances Appropriated	401,072	401,072	401,072	0
<i>Fund Balance End of Year</i>	<u>\$162,946</u>	<u>\$69,354</u>	<u>\$417,517</u>	<u>\$348,163</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$209,973	\$209,973	\$220,095	\$10,122
Fines and Forfeitures	12,544	12,544	13,057	513
Charges for Services	12,086	12,086	14,102	2,016
Contributions and Donations	4,500	4,500	3,750	(750)
Other	145	145	100	(45)
<i>Total Revenues</i>	<u>239,248</u>	<u>239,248</u>	<u>251,104</u>	<u>11,856</u>
Expenditures				
Current:				
Health:				
Dog and Kennel:				
Personal Services	178,140	182,655	181,942	713
Contractual Services	31,922	34,167	31,711	2,456
Materials and Supplies	29,425	29,425	23,990	5,435
Capital Outlay	10,150	12,199	12,133	66
Other	33,811	33,811	31,042	2,769
Total Dog and Kennel	283,448	292,257	280,818	11,439
Dog Pound Donation:				
Contractual Services	<u>0</u>	<u>7,770</u>	<u>7,770</u>	<u>0</u>
<i>Total Expenditures</i>	<u>283,448</u>	<u>300,027</u>	<u>288,588</u>	<u>11,439</u>
<i>Net Change in Fund Balance</i>	(44,200)	(60,779)	(37,484)	23,295
<i>Fund Balance Beginning of Year</i>	120,613	120,613	120,613	0
Prior Year Encumbrances Appropriated	<u>14,047</u>	<u>14,047</u>	<u>14,047</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$90,460</u></u>	<u><u>\$73,881</u></u>	<u><u>\$97,176</u></u>	<u><u>\$23,295</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$162,500	\$163,780	\$148,346	(\$15,434)
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	87,156	87,156	87,019	137
Contractual Services	3,968	3,968	3,712	256
Materials and Supplies	1,800	1,800	0	1,800
Capital Outlay	3,952	3,952	3,952	0
Other	8,710	10,710	10,710	0
Total Delinquent Real Estate - Treasurer	<u>105,586</u>	<u>107,586</u>	<u>105,393</u>	<u>2,193</u>
Delinquent Real Estate - Prosecutor:				
Personal Services	84,022	84,022	70,423	13,599
Contractual Services	1,236	1,236	1,236	0
Total Delinquent Real Estate - Prosecutor	<u>85,258</u>	<u>85,258</u>	<u>71,659</u>	<u>13,599</u>
<i>Total Expenditures</i>	<u>190,844</u>	<u>192,844</u>	<u>177,052</u>	<u>15,792</u>
<i>Net Change in Fund Balance</i>	(28,344)	(29,064)	(28,706)	358
<i>Fund Balance Beginning of Year</i>	175,879	175,879	175,879	0
Prior Year Encumbrances Appropriated	<u>4,213</u>	<u>4,213</u>	<u>4,213</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$151,748</u>	<u>\$151,028</u>	<u>\$151,386</u>	<u>\$358</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$1,030,000	\$1,039,570	\$1,039,570	\$0
Intergovernmental	<u>145,000</u>	<u>147,951</u>	<u>147,951</u>	<u>0</u>
<i>Total Revenues</i>	1,175,000	1,187,521	1,187,521	0
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	<u>1,175,000</u>	<u>1,188,426</u>	<u>1,187,379</u>	<u>1,047</u>
<i>Net Change in Fund Balance</i>	0	(905)	142	1,047
<i>Fund Balance Beginning of Year</i>	<u>905</u>	<u>905</u>	<u>905</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$905</u></u>	<u><u>\$0</u></u>	<u><u>\$1,047</u></u>	<u><u>\$1,047</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$200,000	\$343,500	\$343,500	\$0
Expenditures				
Current:				
Public Safety:				
Mediation:				
Personal Services	97,395	90,881	79,417	11,464
Contractual Services	284,054	305,442	249,398	56,044
Materials and Supplies	27,236	32,537	18,795	13,742
Capital Outlay	68,000	54,584	54,584	0
<i>Total Expenditures</i>	<u>476,685</u>	<u>483,444</u>	<u>402,194</u>	<u>81,250</u>
<i>Net Change in Fund Balance</i>	(276,685)	(139,944)	(58,694)	81,250
<i>Fund Balance Beginning of Year</i>	223,327	223,327	223,327	0
Prior Year Encumbrances Appropriated	<u>98,066</u>	<u>98,066</u>	<u>98,066</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$44,708</u></u>	<u><u>\$181,449</u></u>	<u><u>\$262,699</u></u>	<u><u>\$81,250</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Interest	\$0	\$1	\$1	\$0
Expenditures				
Current:				
Public Works:				
Revolving Loan:				
Contractual Services	<u>0</u>	<u>200</u>	<u>200</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(199)	(199)	0
<i>Fund Balance Beginning of Year</i>	<u>199</u>	<u>199</u>	<u>199</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$199</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,541,000	\$1,912,213	\$1,025,624	(\$886,589)
Interest	41	41	41	0
Other	548,659	548,659	0	(548,659)
<i>Total Revenues</i>	<u>2,089,700</u>	<u>2,460,913</u>	<u>1,025,665</u>	<u>(1,435,248)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	4,056	4,243	4,197	46
Public Works:				
Community Development Program:				
Capital Outlay	1,505,438	1,505,438	841,341	664,097
Intergovernmental:				
Block Grant:				
Contractual Services	0	371,213	159,690	211,523
Other	618,768	618,768	438,924	179,844
Total Intergovernmental	618,768	989,981	598,614	391,367
<i>Total Expenditures</i>	<u>2,128,262</u>	<u>2,499,662</u>	<u>1,444,152</u>	<u>1,055,510</u>
<i>Net Change in Fund Balance</i>	(38,562)	(38,749)	(418,487)	(379,738)
<i>Fund Deficit Beginning of Year</i>	(105,910)	(105,910)	(105,910)	0
Prior Year Encumbrances Appropriated	144,661	144,661	144,661	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$189</u>	<u>\$2</u>	<u>(\$379,736)</u>	<u>(\$379,738)</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$48,000	\$48,000	\$46,108	(\$1,892)
Charges for Services	16,700	16,700	13,845	(2,855)
Other	1,500	1,500	1,500	0
<i>Total Revenues</i>	<u>66,200</u>	<u>66,200</u>	<u>61,453</u>	<u>(4,747)</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	103,786	103,636	103,308	328
Contractual Services	2,449	2,149	1,561	588
Materials and Supplies	2,975	3,425	3,325	100
Capital Outlay	250	250	227	23
<i>Total Expenditures</i>	<u>109,460</u>	<u>109,460</u>	<u>108,421</u>	<u>1,039</u>
<i>Excess of Revenues Under Expenditures</i>	(43,260)	(43,260)	(46,968)	(3,708)
Other Financing Sources				
Transfers In	40,065	40,065	46,065	6,000
<i>Net Change in Fund Balance</i>	(3,195)	(3,195)	(903)	2,292
<i>Fund Balance Beginning of Year</i>	43	43	43	0
Prior Year Encumbrances Appropriated	850	850	850	0
<i>Fund Deficit End of Year</i>	<u>(\$2,302)</u>	<u>(\$2,302)</u>	<u>(\$10)</u>	<u>\$2,292</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$1,900	\$2,600	\$2,600	\$0
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	<u>1,900</u>	<u>2,600</u>	<u>2,600</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$100</u></u>	<u><u>\$100</u></u>	<u><u>\$100</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Grant Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$160,204	\$160,204	\$160,204	\$0
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	143,497	144,647	142,455	2,192
Contractual Services	4,540	12,273	11,415	858
Materials and Supplies	12,167	5,854	5,707	147
<i>Total Expenditures</i>	<u>160,204</u>	<u>162,774</u>	<u>159,577</u>	<u>3,197</u>
<i>Net Change in Fund Balance</i>	0	(2,570)	627	3,197
<i>Fund Balance Beginning of Year</i>	<u>8,505</u>	<u>8,505</u>	<u>8,505</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,505</u></u>	<u><u>\$5,935</u></u>	<u><u>\$9,132</u></u>	<u><u>\$3,197</u></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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$214,000	\$214,000	\$186,044	(\$27,956)
Other	<u>1,000</u>	<u>1,000</u>	<u>83</u>	<u>(917)</u>
<i>Total Revenues</i>	<u>215,000</u>	<u>215,000</u>	<u>186,127</u>	<u>(28,873)</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	87,779	127,579	110,460	17,119
Contractual Services	102,893	143,893	121,876	22,017
Materials and Supplies	10,519	10,519	8,708	1,811
Capital Outlay	<u>7,178</u>	<u>7,178</u>	<u>3,072</u>	<u>4,106</u>
<i>Total Expenditures</i>	<u>208,369</u>	<u>289,169</u>	<u>244,116</u>	<u>45,053</u>
<i>Net Change in Fund Balance</i>	6,631	(74,169)	(57,989)	16,180
<i>Fund Balance Beginning of Year</i>	117,585	117,585	117,585	0
Prior Year Encumbrances Appropriated	<u>35,713</u>	<u>35,713</u>	<u>35,713</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$159,929</u>	<u>\$79,129</u>	<u>\$95,309</u>	<u>\$16,180</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Licenses and Permits	\$73,300	\$162,627	\$168,388	\$5,761
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Personal Services	30,000	47,000	46,219	781
Contractual Services	55,641	95,641	80,548	15,093
Materials and Supplies	4,432	5,282	5,160	122
Other	300	200	58	142
<i>Total Expenditures</i>	<u>90,373</u>	<u>148,123</u>	<u>131,985</u>	<u>16,138</u>
<i>Net Change in Fund Balance</i>	(17,073)	14,504	36,403	21,899
<i>Fund Balance Beginning of Year</i>	82,701	82,701	82,701	0
Prior Year Encumbrances Appropriated	<u>17,073</u>	<u>17,073</u>	<u>17,073</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$82,701</u></u>	<u><u>\$114,278</u></u>	<u><u>\$136,177</u></u>	<u><u>\$21,899</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Assistance Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	<u>\$89,333</u>	<u>\$89,333</u>	<u>\$88,178</u>	<u>(\$1,155)</u>
Expenditures				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	112,475	112,475	102,898	9,577
Contractual Services	4,538	4,538	3,998	540
Materials and Supplies	<u>608</u>	<u>608</u>	<u>500</u>	<u>108</u>
<i>Total Expenditures</i>	<u>117,621</u>	<u>117,621</u>	<u>107,396</u>	<u>10,225</u>
<i>Excess of Revenues Under Expenditures</i>	(28,288)	(28,288)	(19,218)	9,070
Other Financing Sources				
Transfers In	<u>26,362</u>	<u>26,362</u>	<u>26,362</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,926)	(1,926)	7,144	9,070
<i>Fund Balance Beginning of Year</i>	9,225	9,225	9,225	0
Prior Year Encumbrances Appropriated	<u>248</u>	<u>248</u>	<u>248</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,547</u></u>	<u><u>\$7,547</u></u>	<u><u>\$16,617</u></u>	<u><u>\$9,070</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Diversion Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	0	135	135	0
<i>Net Change in Fund Balance</i>	0	(135)	(135)	0
<i>Fund Balance Beginning of Year</i>	1,405	1,405	1,405	0
<i>Fund Balance End of Year</i>	<u>\$1,405</u>	<u>\$1,270</u>	<u>\$1,270</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff's Continued Professional Training Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$4,000	\$4,960	\$4,960	\$0
Expenditures				
Current:				
Public Safety:				
Sheriff:				
Personal Services	5,763	5,763	3,025	2,738
Materials and Supplies	200	200	0	200
Other	300	300	300	0
<i>Total Expenditures</i>	<u>6,263</u>	<u>6,263</u>	<u>3,325</u>	<u>2,938</u>
<i>Net Change in Fund Balance</i>	(2,263)	(1,303)	1,635	2,938
<i>Fund Balance Beginning of Year</i>	2,890	2,890	2,890	0
Prior Year Encumbrances Appropriated	<u>1,463</u>	<u>1,463</u>	<u>1,463</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,090</u></u>	<u><u>\$3,050</u></u>	<u><u>\$5,988</u></u>	<u><u>\$2,938</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$1,600	\$1,600	\$0	(\$1,600)
Fines and Forfeitures	7,000	7,000	5,843	(1,157)
Charges for Services	100	100	0	(100)
Other	120	120	774	654
<i>Total Revenues</i>	8,820	8,820	6,617	(2,203)
Expenditures				
Current:				
General Government:				
Judicial:				
Indigent Drivers:				
Contractual Services	19,715	19,715	18,215	1,500
<i>Net Change in Fund Balance</i>	(10,895)	(10,895)	(11,598)	(703)
<i>Fund Balance Beginning of Year</i>	13,587	13,587	13,587	0
Prior Year Encumbrances Appropriated	2,215	2,215	2,215	0
<i>Fund Balance End of Year</i>	\$4,907	\$4,907	\$4,204	(\$703)

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$13,000	\$13,000	\$11,795	(\$1,205)
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	1,721	2,421	1,430	991
Contractual Services	9,075	11,405	10,454	951
Capital Outlay	0	198	198	0
Other	606	581	384	197
<i>Total Expenditures</i>	<u>11,402</u>	<u>14,605</u>	<u>12,466</u>	<u>2,139</u>
<i>Net Change in Fund Balance</i>	1,598	(1,605)	(671)	934
<i>Fund Balance Beginning of Year</i>	32,979	32,979	32,979	0
Prior Year Encumbrances Appropriated	<u>352</u>	<u>352</u>	<u>352</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$34,929</u></u>	<u><u>\$31,726</u></u>	<u><u>\$32,660</u></u>	<u><u>\$934</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Legal Research Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$19,400	\$19,900	\$20,770	\$870
Expenditures				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	16,400	12,929	11,712	1,217
Capital Outlay	5,758	9,329	7,117	2,212
<i>Total Expenditures</i>	<u>22,158</u>	<u>22,258</u>	<u>18,829</u>	<u>3,429</u>
<i>Net Change in Fund Balance</i>	(2,758)	(2,358)	1,941	4,299
<i>Fund Balance Beginning of Year</i>	19,097	19,097	19,097	0
Prior Year Encumbrances Appropriated	3,705	3,705	3,705	0
<i>Fund Balance End of Year</i>	<u>\$20,044</u>	<u>\$20,444</u>	<u>\$24,743</u>	<u>\$4,299</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$200	\$370	\$370	\$0
Expenditures				
Current:				
Public Safety:				
Enforcement and Education:				
Personal Services	800	800	0	800
Capital Outlay	750	750	0	750
<i>Total Expenditures</i>	<u>1,550</u>	<u>1,550</u>	<u>0</u>	<u>1,550</u>
<i>Net Change in Fund Balance</i>	(1,350)	(1,180)	370	1,550
<i>Fund Balance Beginning of Year</i>	<u>1,722</u>	<u>1,722</u>	<u>1,722</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$372</u></u>	<u><u>\$542</u></u>	<u><u>\$2,092</u></u>	<u><u>\$1,550</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Marriage License Special Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$21,970</u>	<u>\$21,970</u>	<u>\$21,291</u>	<u>(\$679)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Contractual Services	11,470	11,470	11,363	107
Other	<u>10,500</u>	<u>10,500</u>	<u>9,930</u>	<u>570</u>
<i>Total Expenditures</i>	<u>21,970</u>	<u>21,970</u>	<u>21,293</u>	<u>677</u>
<i>Net Change in Fund Balance</i>	0	0	(2)	(2)
<i>Fund Balance Beginning of Year</i>	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2</u></u>	<u><u>\$2</u></u>	<u><u>\$0</u></u>	<u><u>(\$2)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Grant Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$38,800	\$41,840	\$41,841	\$1
Expenditures				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	36,992	39,886	35,263	4,623
Contractual Services	1,558	1,558	0	1,558
Capital Outlay	900	900	210	690
<i>Total Expenditures</i>	39,450	42,344	35,473	6,871
<i>Net Change in Fund Balance</i>	(650)	(504)	6,368	6,872
<i>Fund Balance Beginning of Year</i>	3,393	3,393	3,393	0
Prior Year Encumbrances Appropriated	150	150	150	0
<i>Fund Balance End of Year</i>	\$2,893	\$3,039	\$9,911	\$6,872

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$3,500	\$3,500	\$3,611	\$111
Charges for Services	<u>81,000</u>	<u>81,000</u>	<u>84,530</u>	<u>3,530</u>
<i>Total Revenues</i>	<u>84,500</u>	<u>84,500</u>	<u>88,141</u>	<u>3,641</u>
Expenditures				
Current:				
General Government:				
Judicial:				
County Court Special Projects:				
Personal Services	0	14,500	14,500	0
Contractual Services	59,435	59,435	59,433	2
Materials and Supplies	16,076	16,076	16,076	0
Capital Outlay	7,600	7,600	3,861	3,739
Other	<u>29,099</u>	<u>29,099</u>	<u>28,622</u>	<u>477</u>
<i>Total Expenditures</i>	<u>112,210</u>	<u>126,710</u>	<u>122,492</u>	<u>4,218</u>
<i>Net Change in Fund Balance</i>	(27,710)	(42,210)	(34,351)	7,859
<i>Fund Balance Beginning of Year</i>	165,160	165,160	165,160	0
Prior Year Encumbrances Appropriated	<u>31,709</u>	<u>31,709</u>	<u>31,709</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$169,159</u></u>	<u><u>\$154,659</u></u>	<u><u>\$162,518</u></u>	<u><u>\$7,859</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$65,000	\$66,327	\$72,878	\$6,551
Other	100	100	0	(100)
<i>Total Revenues</i>	<u>65,100</u>	<u>66,427</u>	<u>72,878</u>	<u>6,451</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	69,556	74,551	72,835	1,716
Contractual Services	5,100	5,100	61	5,039
Materials and Supplies	1,085	1,085	712	373
Capital Outlay	4,600	4,600	2,855	1,745
<i>Total Expenditures</i>	<u>80,341</u>	<u>85,336</u>	<u>76,463</u>	<u>8,873</u>
<i>Net Change in Fund Balance</i>	(15,241)	(18,909)	(3,585)	15,324
<i>Fund Balance Beginning of Year</i>	95,206	95,206	95,206	0
Prior Year Encumbrances Appropriated	<u>1,260</u>	<u>1,260</u>	<u>1,260</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$81,225</u></u>	<u><u>\$77,557</u></u>	<u><u>\$92,881</u></u>	<u><u>\$15,324</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$39,250	\$39,250	\$42,747	\$3,497
Intergovernmental	<u>0</u>	<u>15,949</u>	<u>0</u>	<u>(15,949)</u>
<i>Total Revenues</i>	<u>39,250</u>	<u>55,199</u>	<u>42,747</u>	<u>(12,452)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Common Pleas Special Projects:				
Personal Services	7,010	4,670	4,275	395
Contractual Services	30,519	41,768	33,203	8,565
Materials and Supplies	625	625	350	275
Capital Outlay	<u>36,719</u>	<u>43,809</u>	<u>30,578</u>	<u>13,231</u>
<i>Total Expenditures</i>	<u>74,873</u>	<u>90,872</u>	<u>68,406</u>	<u>22,466</u>
<i>Net Change in Fund Balance</i>	(35,623)	(35,673)	(25,659)	10,014
<i>Fund Balance Beginning of Year</i>	19,409	19,409	19,409	0
Prior Year Encumbrances Appropriated	<u>16,265</u>	<u>16,265</u>	<u>16,265</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$51</u></u>	<u><u>\$1</u></u>	<u><u>\$10,015</u></u>	<u><u>\$10,014</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Title IV-E Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Capital Outlay	<u>1,633</u>	<u>1,633</u>	<u>0</u>	<u>1,633</u>
<i>Net Change in Fund Balance</i>	(1,633)	(1,633)	0	1,633
<i>Fund Balance Beginning of Year</i>	<u>1,633</u>	<u>1,633</u>	<u>1,633</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,633</u></u>	<u><u>\$1,633</u></u>

Tuscarawas County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Department of Treasury Seizure of Monies Fund
 For the Year Ended December 31, 2016*

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

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jury Administration Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$700	\$700	\$570	(\$130)
Expenditures				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	263	0	0	0
Materials and Supplies	726	989	812	177
Capital Outlay	500	500	500	0
<i>Total Expenditures</i>	<u>1,489</u>	<u>1,489</u>	<u>1,312</u>	<u>177</u>
<i>Net Change in Fund Balance</i>	(789)	(789)	(742)	47
<i>Fund Balance Beginning of Year</i>	714	714	714	0
Prior Year Encumbrances Appropriated	<u>76</u>	<u>76</u>	<u>76</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$48</u></u>	<u><u>\$47</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Help America Vote Act Grant Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>3,938</u>	<u>3,938</u>	<u>3,938</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,938</u></u>	<u><u>\$3,938</u></u>	<u><u>\$3,938</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
 County Court Interlock Monitor Fund
 For the Year Ended December 31, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$3,500	\$3,500	\$3,775	\$275
Expenditures				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Contractual Services	3,500	3,500	3,500	0
<i>Net Change in Fund Balance</i>	0	0	275	275
<i>Fund Balance Beginning of Year</i>	4,057	4,057	4,057	0
<i>Fund Balance End of Year</i>	<u>\$4,057</u>	<u>\$4,057</u>	<u>\$4,332</u>	<u>\$275</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, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$100	\$100	\$100	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	100	100	100	0
<i>Fund Balance Beginning of Year</i>	50	50	50	0
<i>Fund Balance End of Year</i>	\$150	\$150	\$150	\$0

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$120,000	\$120,000	\$107,665	(\$12,335)
Charges for Services	13,500	13,500	16,992	3,492
Other	100	100	5,054	4,954
<i>Total Revenues</i>	<u>133,600</u>	<u>133,600</u>	<u>129,711</u>	<u>(3,889)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Law Library Resources:				
Personal Services	60,851	63,298	62,040	1,258
Contractual Services	64,165	68,004	64,219	3,785
Capital Outlay	28,359	31,750	28,971	2,779
Other	1,000	903	144	759
<i>Total Expenditures</i>	<u>154,375</u>	<u>163,955</u>	<u>155,374</u>	<u>8,581</u>
<i>Net Change in Fund Balance</i>	(20,775)	(30,355)	(25,663)	4,692
<i>Fund Balance Beginning of Year</i>	159,817	159,817	159,817	0
Prior Year Encumbrances Appropriated	5,625	5,625	5,625	0
<i>Fund Balance End of Year</i>	<u><u>\$144,667</u></u>	<u><u>\$135,087</u></u>	<u><u>\$139,779</u></u>	<u><u>\$4,692</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Mitigation Grant Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$466,730	\$466,730	\$5,727	(\$461,003)
Expenditures				
Current:				
Public Safety:				
Hazard Mitigation:				
Contractual Services	76,587	76,587	20,887	55,700
Capital Outlay	405,303	405,303	0	405,303
<i>Total Expenditures</i>	<u>481,890</u>	<u>481,890</u>	<u>20,887</u>	<u>461,003</u>
<i>Net Change in Fund Balance</i>	(15,160)	(15,160)	(15,160)	0
<i>Fund Deficit Beginning of Year</i>	(457,368)	(457,368)	(457,368)	0
Prior Year Encumbrances Appropriated	472,528	472,528	472,528	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Tuscarawas County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Department of Justice Seizure of Monies Fund
 For the Year Ended December 31, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$0	\$10,221	\$10,223	\$2
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	10,221	10,223	2
<i>Fund Balance Beginning of Year</i>	<u>6,248</u>	<u>6,248</u>	<u>6,248</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,248</u></u>	<u><u>\$16,469</u></u>	<u><u>\$16,471</u></u>	<u><u>\$2</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County 911 Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$12,000	\$12,000	\$11,411	(\$589)
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	1,300,643	1,291,743	1,206,599	85,144
Contractual Services	234,769	238,569	229,217	9,352
Materials and Supplies	8,548	8,548	7,119	1,429
Capital Outlay	0	5,100	5,030	70
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>1,544,960</u>	<u>1,544,960</u>	<u>1,447,965</u>	<u>96,995</u>
<i>Excess of Revenues Under Expenditures</i>	(1,532,960)	(1,532,960)	(1,436,554)	96,406
Other Financing Sources				
Transfers In	<u>1,501,747</u>	<u>1,501,747</u>	<u>1,501,747</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(31,213)	(31,213)	65,193	96,406
<i>Fund Balance Beginning of Year</i>	21,978	21,978	21,978	0
Prior Year Encumbrances Appropriated	<u>9,235</u>	<u>9,235</u>	<u>9,235</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$96,406</u></u>	<u><u>\$96,406</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$140,000	\$140,000	\$113,543	(\$26,457)
Fines and Forfeitures	700	700	5,022	4,322
Charges for Services	41,000	41,000	38,747	(2,253)
Other	5,350	5,350	7,166	1,816
<i>Total Revenues</i>	<u>187,050</u>	<u>187,050</u>	<u>164,478</u>	<u>(22,572)</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,752,246	2,707,146	2,644,511	62,635
Contractual Services	104,532	104,532	97,091	7,441
Materials and Supplies	164,121	182,221	175,608	6,613
Utilities	260,203	287,203	282,982	4,221
Capital Outlay	379	379	0	379
<i>Total Expenditures</i>	<u>3,281,481</u>	<u>3,281,481</u>	<u>3,200,192</u>	<u>81,289</u>
<i>Excess of Revenues Under Expenditures</i>	(3,094,431)	(3,094,431)	(3,035,714)	58,717
Other Financing Sources				
Transfers In	<u>3,008,205</u>	<u>3,008,205</u>	<u>3,008,205</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(86,226)	(86,226)	(27,509)	58,717
<i>Fund Balance Beginning of Year</i>	34,414	34,414	34,414	0
Prior Year Encumbrances Appropriated	<u>51,815</u>	<u>51,815</u>	<u>51,815</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3</u></u>	<u><u>\$3</u></u>	<u><u>\$58,720</u></u>	<u><u>\$58,717</u></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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$780,000	\$787,078	\$787,078	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	371,571	371,571	317,898	53,673
Contractual Services	37,112	37,112	23,100	14,012
Materials and Supplies	12,687	11,687	9,033	2,654
Capital Outlay	1,722	2,722	2,119	603
Other	2,000	2,000	1,467	533
<i>Total Expenditures</i>	<u>425,092</u>	<u>425,092</u>	<u>353,617</u>	<u>71,475</u>
<i>Excess of Revenues Over Expenditures</i>	354,908	361,986	433,461	71,475
Other Financing Uses				
Transfers Out	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	54,908	61,986	133,461	71,475
<i>Fund Balance Beginning of Year</i>	793,130	793,130	793,130	0
Prior Year Encumbrances Appropriated	<u>8,793</u>	<u>8,793</u>	<u>8,793</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$856,831</u></u>	<u><u>\$863,909</u></u>	<u><u>\$935,384</u></u>	<u><u>\$71,475</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$75,000	\$75,000	\$0	(\$75,000)
Other	42,700	42,700	34,446	(8,254)
<i>Total Revenues</i>	<u>117,700</u>	<u>117,700</u>	<u>34,446</u>	<u>(83,254)</u>
Expenditures				
Current:				
Public Works:				
Growth:				
Contractual Services	23,642	23,642	23,459	183
Capital Outlay	2,000	8,000	6,000	2,000
Other	100,000	100,000	100,000	0
<i>Total Expenditures</i>	<u>125,642</u>	<u>131,642</u>	<u>129,459</u>	<u>2,183</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(7,942)</u>	<u>(13,942)</u>	<u>(95,013)</u>	<u>(81,071)</u>
Other Financing Sources (Uses)				
Advance In	0	166,746	250,000	83,254
Advances Out	(75,000)	(75,000)	(75,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(75,000)</u>	<u>91,746</u>	<u>175,000</u>	<u>83,254</u>
<i>Net Change in Fund Balance</i>	(82,942)	77,804	79,987	2,183
<i>Fund Balance Beginning of Year</i>	1,515,074	1,515,074	1,515,074	0
Prior Year Encumbrances Appropriated	23,392	23,392	23,392	0
<i>Fund Balance End of Year</i>	<u>\$1,455,524</u>	<u>\$1,616,270</u>	<u>\$1,618,453</u>	<u>\$2,183</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$75,000	\$79,350	\$79,350	\$0
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Recorder:				
Contractual Services	76,262	76,262	65,001	11,261
Capital Outlay	3,000	3,000	383	2,617
<i>Total Expenditures</i>	<u>79,262</u>	<u>79,262</u>	<u>65,384</u>	<u>13,878</u>
<i>Net Change in Fund Balance</i>	(4,262)	88	13,966	13,878
<i>Fund Balance Beginning of Year</i>	65,251	65,251	65,251	0
Prior Year Encumbrances Appropriated	14,262	14,262	14,262	0
<i>Fund Balance End of Year</i>	<u>\$75,251</u>	<u>\$79,601</u>	<u>\$93,479</u>	<u>\$13,878</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Southern District Probation Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$31,500	\$37,890	\$36,436	(\$1,454)
Other	0	280	347	67
<i>Total Revenues</i>	<u>31,500</u>	<u>38,170</u>	<u>36,783</u>	<u>(1,387)</u>
Expenditures				
Current:				
General Government:				
Judicial:				
Southern District Probation:				
Contractual Services	12,700	12,700	11,682	1,018
Materials and Supplies	6,731	6,731	6,281	450
Capital Outlay	3,242	3,242	1,237	2,005
Total Southern District Probation	<u>22,673</u>	<u>22,673</u>	<u>19,200</u>	<u>3,473</u>
Special Probation:				
Personal Services	302,953	302,953	297,212	5,741
Contractual Services	13,195	9,695	6,819	2,876
Materials and Supplies	4,713	8,213	5,331	2,882
Total Special Probation	<u>320,861</u>	<u>320,861</u>	<u>309,362</u>	<u>11,499</u>
Probation Services:				
Personal Services	3,000	3,000	658	2,342
Contractual Services	6,572	10,272	4,888	5,384
Materials and Supplies	7,500	7,500	3,120	4,380
Capital Outlay	6,000	5,000	692	4,308
Total Probation Services	<u>23,072</u>	<u>25,772</u>	<u>9,358</u>	<u>16,414</u>
<i>Total Expenditures</i>	<u>366,606</u>	<u>369,306</u>	<u>337,920</u>	<u>31,386</u>
<i>Excess of Revenues Under Expenditures</i>	(335,106)	(331,136)	(301,137)	29,999
Other Financing Sources				
Transfers In	<u>286,200</u>	<u>286,200</u>	<u>286,200</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(48,906)	(44,936)	(14,937)	29,999
<i>Fund Balance Beginning of Year</i>	93,696	93,696	93,696	0
Prior Year Encumbrances Appropriated	<u>13,555</u>	<u>13,555</u>	<u>13,555</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$58,345</u></u>	<u><u>\$62,315</u></u>	<u><u>\$92,314</u></u>	<u><u>\$29,999</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Joint Public Defender Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$441,965	\$447,245	\$475,691	\$28,446
Other	<u>0</u>	<u>0</u>	<u>375</u>	<u>375</u>
<i>Total Revenues</i>	<u>441,965</u>	<u>447,245</u>	<u>476,066</u>	<u>28,821</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	725,719	722,719	704,981	17,738
Contractual Services	68,653	77,653	62,849	14,804
Materials and Supplies	11,739	15,739	13,440	2,299
Capital Outlay	6,800	6,800	5,055	1,745
Other	<u>1,225</u>	<u>1,225</u>	<u>1,110</u>	<u>115</u>
<i>Total Expenditures</i>	<u>814,136</u>	<u>824,136</u>	<u>787,435</u>	<u>36,701</u>
<i>Excess of Revenues Under Expenditures</i>	(372,171)	(376,891)	(311,369)	65,522
Other Financing Sources				
Transfers In	<u>335,566</u>	<u>345,566</u>	<u>345,566</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(36,605)	(31,325)	34,197	65,522
<i>Fund Balance Beginning of Year</i>	23,204	23,204	23,204	0
Prior Year Encumbrances Appropriated	<u>13,403</u>	<u>13,403</u>	<u>13,403</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2</u>	<u>\$5,282</u>	<u>\$70,804</u>	<u>\$65,522</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Debt Service:				
Principal Retirement	50,000	50,000	50,000	0
Interest and Fiscal Charges	<u>29,621</u>	<u>30,569</u>	<u>30,569</u>	<u>0</u>
<i>Total Expenditures</i>	<u>79,621</u>	<u>80,569</u>	<u>80,569</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(79,621)	(80,569)	(80,569)	0
Other Financing Sources				
Transfers In	<u>79,621</u>	<u>80,569</u>	<u>80,569</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$1</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Other	\$1,500	\$1,500	\$594	(\$906)
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	1,500	1,500	594	(906)
<i>Fund Balance Beginning of Year</i>	217,079	217,079	217,079	0
<i>Fund Balance End of Year</i>	\$218,579	\$218,579	\$217,673	(\$906)

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement D. D. S. Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>72,614</u>	<u>93,554</u>	<u>79,750</u>	<u>13,804</u>
<i>Excess of Revenues Under Expenditures</i>	(72,614)	(93,554)	(79,750)	13,804
Other Financing Sources				
Transfers In	<u>53,500</u>	<u>53,500</u>	<u>53,500</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(19,114)	(40,054)	(26,250)	13,804
<i>Fund Balance Beginning of Year</i>	70,803	70,803	70,803	0
Prior Year Encumbrances Appropriated	<u>27,114</u>	<u>27,114</u>	<u>27,114</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$78,803</u></u>	<u><u>\$57,863</u></u>	<u><u>\$71,667</u></u>	<u><u>\$13,804</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$11,700	\$11,700	\$5,700	(\$6,000)
Other	25,029	25,029	36,850	11,821
<i>Total Revenues</i>	36,729	36,729	42,550	5,821
Expenditures				
Capital Outlay	824,982	1,009,759	968,564	41,195
<i>Excess of Revenues Under Expenditures</i>	(788,253)	(973,030)	(926,014)	47,016
Other Financing Sources (Uses)				
Advances In	60,104	60,104	60,104	0
Transfers In	501,827	490,927	484,779	(6,148)
Transfers Out	(80,569)	(80,569)	(80,569)	0
<i>Total Other Financing Sources (Uses)</i>	481,362	470,462	464,314	(6,148)
<i>Net Change in Fund Balance</i>	(306,891)	(502,568)	(461,700)	40,868
<i>Fund Balance Beginning of Year</i>	795,489	795,489	795,489	0
Prior Year Encumbrances Appropriated	306,889	306,889	306,889	0
<i>Fund Balance End of Year</i>	<u>\$795,487</u>	<u>\$599,810</u>	<u>\$640,678</u>	<u>\$40,868</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, 2016*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$27,700	\$27,700	\$23,568	(\$4,132)
Expenditures				
Capital Outlay	538,343	555,285	202,664	352,621
Debt Service:				
Principal Retirement	84,929	84,929	84,929	0
Interest and Fiscal Charges	56,225	56,225	56,225	0
Total Debt Service	141,154	141,154	141,154	0
<i>Total Expenditures</i>	679,497	696,439	343,818	352,621
<i>Excess of Revenues Under Expenditures</i>	(651,797)	(668,739)	(320,250)	348,489
Other Financing Sources				
Advances In	396,730	396,730	0	(396,730)
Transfers In	268,207	274,870	675,732	400,862
<i>Total Other Financing Sources</i>	664,937	671,600	675,732	4,132
<i>Net Change in Fund Balance</i>	13,140	2,861	355,482	352,621
<i>Fund Balance Beginning of Year</i>	214,928	214,928	214,928	0
Prior Year Encumbrances Appropriated	149,934	149,934	149,934	0
<i>Fund Balance End of Year</i>	<u>\$378,002</u>	<u>\$367,723</u>	<u>\$720,344</u>	<u>\$352,621</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Grants Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$1,032,006	\$1,032,006	\$0
Expenditures				
Capital Outlay	0	1,032,006	1,032,006	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Tuscarawas County, Ohio
*Schedule of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP Basis) and Actual
 Hazardous Materials Equipment Fund
 For the Year Ended December 31, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Contributions and Donations	\$18,000	\$18,000	\$18,000	\$0
Expenditures				
Capital Outlay	18,083	21,083	13,673	7,410
<i>Net Change in Fund Balance</i>	(83)	(3,083)	4,327	7,410
<i>Fund Balance Beginning of Year</i>	23,497	23,497	23,497	0
Prior Year Encumbrances Appropriated	83	83	83	0
<i>Fund Balance End of Year</i>	<u>\$23,497</u>	<u>\$20,497</u>	<u>\$27,907</u>	<u>\$7,410</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computers Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$146,275	\$157,040	\$159,751	\$2,711
Intergovernmental	<u>0</u>	<u>12,190</u>	<u>12,190</u>	<u>0</u>
<i>Total Revenues</i>	146,275	169,230	171,941	2,711
Expenditures				
Capital Outlay	<u>128,451</u>	<u>177,166</u>	<u>162,399</u>	<u>14,767</u>
<i>Net Change in Fund Balance</i>	17,824	(7,936)	9,542	17,478
<i>Fund Balance Beginning of Year</i>	151,547	151,547	151,547	0
Prior Year Encumbrances Appropriated	<u>17,450</u>	<u>17,450</u>	<u>17,450</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$186,821</u></u>	<u><u>\$161,061</u></u>	<u><u>\$178,539</u></u>	<u><u>\$17,478</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Canal Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$700	\$4,540	\$4,540	\$0
Expenditures				
Capital Outlay	700	3,465	3,179	286
<i>Net Change in Fund Balance</i>	0	1,075	1,361	286
<i>Fund Balance Beginning of Year</i>	3,322	3,322	3,322	0
<i>Fund Balance End of Year</i>	<u>\$3,322</u>	<u>\$4,397</u>	<u>\$4,683</u>	<u>\$286</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, 2016*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Rentals	\$1,500	\$2,160	\$2,836	\$676
Expenditures				
Capital Outlay	2,164	8,299	7,176	1,123
<i>Net Change in Fund Balance</i>	(664)	(6,139)	(4,340)	1,799
<i>Fund Balance Beginning of Year</i>	12,401	12,401	12,401	0
Prior Year Encumbrances Appropriated	165	165	165	0
<i>Fund Balance End of Year</i>	\$11,902	\$6,427	\$8,226	\$1,799

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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$75,500	\$76,485	\$26,510	(\$49,975)
Contributions and Donations	25,000	25,000	0	(25,000)
Other	800	800	835	35
<i>Total Revenues</i>	<u>101,300</u>	<u>102,285</u>	<u>27,345</u>	<u>(74,940)</u>
Expenditures				
Capital Outlay	71,121	189,738	182,377	7,361
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>30,179</u>	<u>(87,453)</u>	<u>(155,032)</u>	<u>(67,579)</u>
Other Financing Sources				
Advances In	0	0	75,000	75,000
Transfers In	55,000	55,000	55,000	0
<i>Total Other Financing Sources</i>	<u>55,000</u>	<u>55,000</u>	<u>130,000</u>	<u>75,000</u>
<i>Net Change in Fund Balance</i>	85,179	(32,453)	(25,032)	7,421
<i>Fund Balance Beginning of Year</i>	56,211	56,211	56,211	0
Prior Year Encumbrances Appropriated	34,070	34,070	34,070	0
<i>Fund Balance End of Year</i>	<u>\$175,460</u>	<u>\$57,828</u>	<u>\$65,249</u>	<u>\$7,421</u>

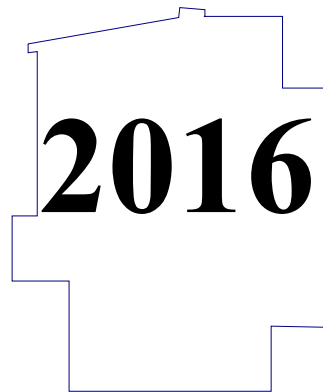
Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Fund
For the Year Ended December 31, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$6,901,000	\$7,112,657	\$7,229,708	\$117,051
Other	0	0	9,480	9,480
<i>Total Revenues</i>	<u>6,901,000</u>	<u>7,112,657</u>	<u>7,239,188</u>	<u>126,531</u>
Expenses				
Personal Services	63,408	63,408	63,294	114
Contractual Services	162,333	767,104	763,223	3,881
Claims	6,485,267	6,485,267	6,485,267	0
<i>Total Expenses</i>	<u>6,711,008</u>	<u>7,315,779</u>	<u>7,311,784</u>	<u>3,995</u>
<i>Net Change in Fund Equity</i>	189,992	(203,122)	(72,596)	130,526
<i>Fund Equity Beginning of Year</i>	2,199,481	2,199,481	2,199,481	0
Prior Year Encumbrances Appropriated	4,999	4,999	4,999	0
<i>Fund Equity End of Year</i>	<u><u>\$2,394,472</u></u>	<u><u>\$2,001,358</u></u>	<u><u>\$2,131,884</u></u>	<u><u>\$130,526</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, 2016

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$425,000	\$463,577	\$458,327	(\$5,250)
Intergovernmental	0	0	5,250	5,250
<i>Total Revenues</i>	<u>425,000</u>	<u>463,577</u>	<u>463,577</u>	<u>0</u>
Expenses				
Personal Services	43,466	43,466	43,395	71
Contractual Services	565,636	785,636	779,746	5,890
Claims	58,919	58,919	58,919	0
Other	287	338	307	31
<i>Total Expenses</i>	<u>668,308</u>	<u>888,359</u>	<u>882,367</u>	<u>5,992</u>
<i>Net Change in Fund Equity</i>	(243,308)	(424,782)	(418,790)	5,992
<i>Fund Equity Beginning of Year</i>	764,682	764,682	764,682	0
Prior Year Encumbrances Appropriated	<u>12,222</u>	<u>12,222</u>	<u>12,222</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$533,596</u></u>	<u><u>\$352,122</u></u>	<u><u>\$358,114</u></u>	<u><u>\$5,992</u></u>

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



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

**LARRY LINDBERG
Tuscarawas County Auditor**

**S
T
A
T
I
S
T
I
C
A
L

S
E
C
T
I
O
N**

This page intentionally left blank.

Statistical Section

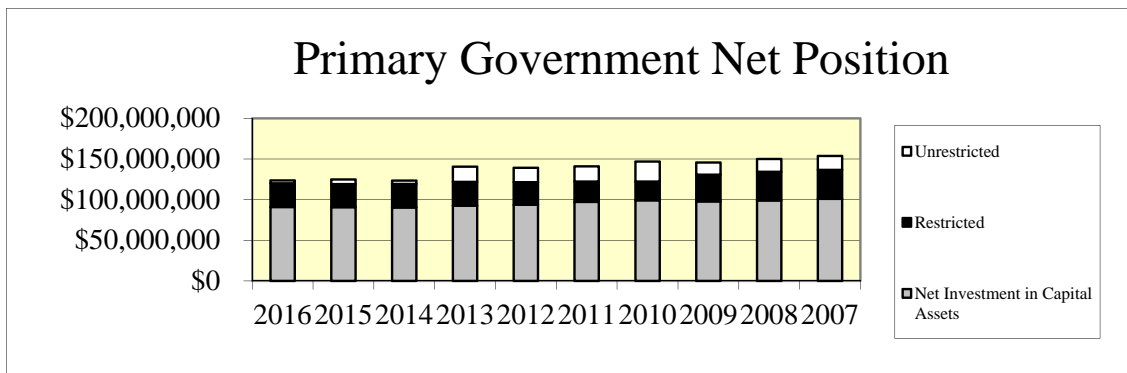
This part of the Tuscarawas County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	S2-S11
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, sales tax.	S12-S33
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	S35-S42
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	S43-S45
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	S46-S57

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

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

	2016	2015	2014 (1)	2013
Governmental Activities:				
Net Investment in Capital Assets	\$69,982,573	\$70,679,081	\$70,145,930	\$72,650,122
Restricted for:				
Capital Projects	1,040,331	588,635	2,042,613	2,106,292
Other Purposes	26,872,223	27,660,080	26,886,513	27,128,135
Unrestricted	3,451,955	5,442,095	4,004,128	18,368,861
Total Governmental Activities Net Position	101,347,082	104,369,891	103,079,184	120,253,410
Business-Type Activities:				
Net Investment in Capital Assets	21,018,308	20,033,924	20,169,617	19,881,978
Restricted	1,121,878	159,842	0	0
Unrestricted	137,614	292,409	185,613	475,772
Total Business-Type Activities Net Position	22,277,800	20,486,175	20,355,230	20,357,750
Primary Government:				
Net Investment in Capital Assets	91,000,881	90,713,005	90,315,547	92,532,100
Restricted	29,034,432	28,408,557	28,929,126	29,234,427
Unrestricted	3,589,569	5,734,504	4,189,741	18,844,633
Total Primary Government Net Position	\$123,624,882	\$124,856,066	\$123,434,414	\$140,611,160



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

2012	2011	2010	2009	2008	2007
\$73,949,466	\$77,101,497	\$80,761,944	\$79,889,424	\$81,379,277	\$83,794,918
2,218,964	1,443,700	298,183	7,495,789	8,111,710	8,423,652
25,603,946	23,489,561	22,797,442	25,284,622	27,102,522	27,018,408
17,182,977	18,963,567	23,152,037	13,564,677	14,381,387	15,277,925
118,955,353	120,998,325	127,009,606	126,234,512	130,974,896	134,514,903
19,777,943	20,159,964	18,447,525	18,046,287	17,616,471	17,280,663
0	0	0	0	0	0
394,131	(246,328)	1,323,763	1,475,258	1,314,085	1,939,895
20,172,074	19,913,636	19,771,288	19,521,545	18,930,556	19,220,558
93,727,409	97,261,461	99,209,469	97,935,711	98,995,748	101,075,581
27,822,910	24,933,261	23,095,625	32,780,411	35,214,232	35,442,060
17,577,108	18,717,239	24,475,800	15,039,935	15,695,472	17,217,820
\$139,127,427	\$140,911,961	\$146,780,894	\$145,756,057	\$149,905,452	\$153,735,461

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

	2016	2015 (1)	2014	2013
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$7,148,764	\$7,178,869	\$7,409,163	\$7,239,476
Legislative and Executive - External Portion	2,139,460	2,180,060	1,436,093	1,393,304
Legislative and Executive - Intergovernmental	61,467	99,565	555,112	1,338,334
Judicial - Primary Government	5,157,542	4,695,883	4,598,044	4,547,974
Judicial - Intergovernmental	0	35,113	25,268	60,491
Public Safety - Primary Government	9,600,118	9,531,163	8,545,840	8,167,124
Public Safety - Intergovernmental	1,047,372	1,657,617	1,336,950	0
Public Works - Primary Government	9,080,480	8,039,293	10,310,026	9,132,478
Public Works - Intergovernmental	494,824	646,776	207,641	1,101,393
Health - Primary Government	9,282,458	9,023,432	9,512,053	9,178,265
Health - Intergovernmental	851,479	0	0	0
Human Services - Primary Government	16,513,999	15,609,685	12,674,273	12,168,373
Human Services - Intergovernmental	2,500	4,007	6,390	0
Conservation and Recreation	399,003	380,528	273,922	371,507
Debt Service				
Interest and Fiscal Charges	86,223	92,806	99,523	105,503
<i>Total Governmental Activities Expenses</i>	<u>61,865,689</u>	<u>59,174,797</u>	<u>56,990,298</u>	<u>54,804,222</u>
Business-Type Activities:				
Sewer District	2,648,645	2,140,445	2,171,956	1,901,892
Water District	1,209,713	1,534,484	1,198,434	1,294,644
<i>Total Business-Type Activities Expenses</i>	<u>3,858,358</u>	<u>3,674,929</u>	<u>3,370,390</u>	<u>3,196,536</u>
<i>Total Primary Government Expenses</i>	<u>65,724,047</u>	<u>62,849,726</u>	<u>60,360,688</u>	<u>58,000,758</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	2,793,410	2,768,454	2,267,123	2,123,613
Legislative and Executive - External Portion	2,105,732	2,004,124	1,795,448	1,555,006
Legislative and Executive - Intergovernmental	0	6,775	59,854	187,722
Judicial - Primary Government	1,321,839	1,206,190	1,342,943	1,276,945
Judicial - Intergovernmental	0	2,389	2,725	8,485
Public Safety - Primary Government	828,797	692,859	1,424,448	1,315,894
Public Safety - Intergovernmental	0	112,799	144,155	0
Public Works - Primary Government	299,780	229,887	180,420	153,318
Public Works - Intergovernmental	0	44,013	22,389	154,488
Health - Primary Government	283,464	267,371	274,913	267,825
Health - Intergovernmental	0	0	0	0
Human Services - Primary Government	442,356	498,916	762,721	683,329
Human Services - Intergovernmental	0	273	689	0
Conservation and Recreation	72,787	60,410	53,388	120,304
Operating Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	515,016	338,375	37,622	85,191
Legislative and Executive - Intergovernmental	0	20	40,724	186,838
Judicial - Primary Government	4,664	56,457	67,322	27,636
Judicial - Intergovernmental	0	7	1,853	8,445
Public Safety - Primary Government	1,116,554	1,286,045	1,146,259	558,069
Public Safety - Intergovernmental	0	329	98,081	0
Public Works - Primary Government	5,908,169	5,697,125	5,877,402	5,957,457
Public Works - Intergovernmental	554,081	128	15,233	153,760
Health - Primary Government	3,078,941	3,823,107	3,620,521	4,104,636
Health - Intergovernmental	100,243	0	0	0
Human Services - Primary Government	10,776,510	10,395,295	8,639,233	7,870,569
Human Services - Intergovernmental	0	1	469	0
Conservation and Recreation	0	172	51	132
Capital Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	0	0	65,106	0
Judicial - Primary Government	12,190	0	0	0
Public Safety - Primary Government	18,000	15,770	9,000	9,500
Public Works - Primary Government	1,036,546	2,605,462	1,484,947	1,992,958
Conservation and Recreation	26,510	0	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>\$31,295,589</u>	<u>\$32,112,753</u>	<u>\$29,435,039</u>	<u>\$28,802,120</u>

2012	2011	2010	2009	2008	2007
\$6,497,783	\$7,657,907	\$6,891,333	\$7,395,946	\$7,020,515	\$6,872,159
1,586,892	1,559,752	1,371,485	1,494,878	1,312,027	1,493,238
502,252	398,459	406,504	489,304	521,875	701,778
4,484,009	4,411,284	4,358,468	4,348,343	4,586,690	4,135,804
26,087	25,167	26,256	0	0	0
7,887,119	7,675,608	7,530,350	7,486,413	7,674,163	7,167,785
1,255,308	1,102,513	1,286,483	1,461,666	1,349,907	1,741,028
11,315,172	10,824,443	11,326,039	9,983,828	8,898,652	11,573,341
231,144	359,221	416,829	0	0	0
9,345,278	9,144,890	8,256,963	8,642,859	8,592,670	7,139,445
0	0	0	0	0	64,970
13,716,581	13,950,723	14,019,800	16,821,981	19,985,105	19,426,267
3,166	2,888	3,065	0	0	0
216,049	362,076	373,642	374,199	408,830	446,323
112,164	116,831	39,401	47,832	23,274	55,358
<u>57,179,004</u>	<u>57,591,762</u>	<u>56,306,618</u>	<u>58,547,249</u>	<u>60,373,708</u>	<u>60,817,496</u>
1,747,145	1,888,745	1,801,650	1,967,910	1,430,717	1,420,808
1,189,681	2,228,440	874,637	790,582	990,756	811,540
<u>2,936,826</u>	<u>4,117,185</u>	<u>2,676,287</u>	<u>2,758,492</u>	<u>2,421,473</u>	<u>2,232,348</u>
<u>60,115,830</u>	<u>61,708,947</u>	<u>58,982,905</u>	<u>61,305,741</u>	<u>62,795,181</u>	<u>63,049,844</u>
2,349,155	3,001,952	2,559,358	2,714,589	2,476,674	2,325,790
1,488,365	1,376,947	1,450,997	1,613,586	1,533,633	1,504,885
62,371	56,963	54,356	72,155	65,644	100,229
1,477,930	1,350,731	1,309,309	1,232,235	1,127,212	1,097,885
3,239	3,598	3,511	0	0	0
1,631,439	641,599	577,471	599,141	601,700	539,838
155,886	157,614	172,023	215,542	169,798	248,656
247,590	192,364	389,590	308,719	339,571	571,509
28,704	51,354	55,736	0	0	0
254,721	284,781	246,498	343,125	357,927	291,705
0	0	0	0	0	9,279
770,586	753,380	723,274	560,522	769,323	718,705
393	413	410	0	0	0
51,486	82,418	71,819	96,239	79,665	89,913
89,231	159,921	106,592	82,732	143,591	455,064
36,223	46,263	58,009	1,457	100,832	73,575
8,099	9,660	87,767	4,300	3,731	3,131
1,882	2,922	3,747	0	0	0
537,955	590,015	502,819	535,015	564,843	709,161
90,535	128,008	183,584	4,351	260,818	182,532
5,851,207	6,007,041	7,178,542	4,465,979	6,325,561	5,747,169
16,671	41,708	59,484	0	0	0
4,411	4,549	2,640	10,517	5,896	2,695,745
0	0	0	0	0	6,812
8,237,420	7,307,984	10,109,041	11,298,451	13,274,021	14,314,370
228	335	437	0	0	0
24	79	75	27	8	318
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	10,000
1,891,176	1,602,996	2,920,356	2,020,824	111,074	1,330,958
0	0	0	0	0	0
<u>\$25,286,927</u>	<u>\$23,855,595</u>	<u>\$28,827,445</u>	<u>\$26,179,506</u>	<u>\$28,311,522</u>	<u>\$33,027,229</u>

(continued)

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

	2016	2015 (1)	2014	2013
Business-Type Activities:				
Charges for Services				
Sewer	\$2,187,113	\$2,163,825	\$2,088,980	\$1,859,902
Water	1,423,521	1,419,833	1,353,823	1,049,357
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	2,032,534	40,000	342,055	333,586
<i>Total Business-Type Activities Program Revenues</i>	<u>5,643,168</u>	<u>3,623,658</u>	<u>3,784,858</u>	<u>3,242,845</u>
Net (Expense)/Revenue				
Governmental Activities	(30,570,100)	(27,062,044)	(27,555,259)	(26,002,102)
Business-Type Activities	1,784,810	(51,271)	414,468	46,309
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(28,785,290)</u>	<u>(27,113,315)</u>	<u>(27,140,791)</u>	<u>(25,955,793)</u>
General Revenues				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	4,159,058	4,069,550	3,924,634	3,799,201
Developmental Disabilities Board	4,717,640	4,587,418	4,458,970	4,416,901
Aging	1,042,357	991,850	1,015,810	982,822
Community Mental Health	747,731	717,600	700,177	693,009
Capital Projects	0	0	0	0
Permissive Sales Tax Levied for:				
General Purposes	12,790,161	13,199,699	12,637,873	11,628,331
Intergovernmental	2,686,975	2,988,879	2,551,864	3,352,926
Gain on Sale of Capital Assets	0	23,996	0	0
Interest	242,338	95,796	113,426	155,923
Miscellaneous	1,161,031	1,677,963	1,525,132	1,915,748
<i>Total Governmental Activities</i>	<u>27,547,291</u>	<u>28,352,751</u>	<u>26,927,886</u>	<u>26,944,861</u>
Business-Type Activities:				
Miscellaneous	6,815	182,216	12,872	31,121
<i>Total Primary Government</i>	<u>27,554,106</u>	<u>28,534,967</u>	<u>26,940,758</u>	<u>26,975,982</u>
Transfers				
Governmental Activities	0	0	(73,170)	0
Business-Type Activities	0	0	73,170	0
<i>Total Transfers</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Change in Net Position				
Governmental Activities	(3,022,809)	1,290,707	(700,543)	942,759
Business-Type Activities	1,791,625	130,945	500,510	77,430
<i>Total Primary Government Change in Net Position</i>	<u>(\$1,231,184)</u>	<u>\$1,421,652</u>	<u>(\$200,033)</u>	<u>\$1,020,189</u>

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

2012	2011	2010	2009	2008	2007
\$1,501,116	\$1,432,150	\$1,423,766	\$1,519,765	\$1,426,150	\$1,161,117
923,064	769,817	680,141	644,151	641,190	659,673
0	1,288,512	770,855	1,170,218	22,807	179,154
757,791	0	0	0	0	0
<u>3,181,971</u>	<u>3,490,479</u>	<u>2,874,762</u>	<u>3,334,134</u>	<u>2,090,147</u>	<u>1,999,944</u>
(31,892,077)	(33,736,167)	(27,479,173)	(32,367,743)	(32,062,186)	(27,790,267)
245,145	(626,706)	198,475	575,642	(331,326)	(232,404)
<u>(31,646,932)</u>	<u>(34,362,873)</u>	<u>(27,280,698)</u>	<u>(31,792,101)</u>	<u>(32,393,512)</u>	<u>(28,022,671)</u>
3,709,895	3,606,481	3,610,729	3,748,746	3,825,862	3,848,506
4,403,255	4,383,060	4,272,677	4,345,144	4,485,817	4,754,601
984,026	982,557	966,068	978,949	993,745	1,032,466
694,535	377,120	348,292	386,183	370,470	374,695
0	0	202,500	0	0	0
10,823,737	9,824,850	9,115,316	8,545,688	9,428,769	9,491,461
6,897,219	6,471,898	7,295,558	7,399,494	5,983,060	2,702,419
0	0	0	0	0	0
195,979	252,246	364,715	897,605	1,853,397	3,003,932
2,140,459	1,826,674	2,078,412	1,325,550	1,581,059	1,270,814
<u>29,849,105</u>	<u>27,724,886</u>	<u>28,254,267</u>	<u>27,627,359</u>	<u>28,522,179</u>	<u>26,478,894</u>
13,293	63,532	51,268	15,347	41,324	1,585
<u>29,862,398</u>	<u>27,788,418</u>	<u>28,305,535</u>	<u>27,642,706</u>	<u>28,563,503</u>	<u>26,480,479</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(2,042,972)	(6,011,281)	775,094	(4,740,384)	(3,540,007)	(1,311,373)
258,438	(563,174)	249,743	590,989	(290,002)	(230,819)
<u>(\$1,784,534)</u>	<u>(\$6,574,455)</u>	<u>\$1,024,837</u>	<u>(\$4,149,395)</u>	<u>(\$3,830,009)</u>	<u>(\$1,542,192)</u>

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

	2016	2015	2014	2013
General Fund				
Nonspendable	\$974,634	\$824,868	\$977,545	\$873,701
Committed	1,781,684	1,621,630	1,214,118	528,227
Assigned	1,483,551	1,047,812	1,643,330	1,509,632
Unassigned	10,519,236	11,820,482	10,772,065	10,882,207
Reserved	N/A	N/A	N/A	N/A
Unreserved	N/A	N/A	N/A	N/A
Total General Fund	14,759,105	15,314,792	14,607,058	13,793,767
All Other Governmental Funds				
Nonspendable	1,854,599	2,414,826	1,916,400	1,670,743
Restricted	22,874,106	23,178,408	22,880,118	23,134,810
Committed	218	890	65,748	57,221
Assigned	3,321,006	3,616,080	3,737,000	3,732,676
Unassigned (Deficit)	(476,244)	(581,108)	(206,512)	(662,701)
Reserved	N/A	N/A	N/A	N/A
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	N/A	N/A	N/A	N/A
Debt Service Funds	N/A	N/A	N/A	N/A
Capital Project Funds	N/A	N/A	N/A	N/A
Total All Other Governmental Funds	27,573,685	28,629,096	28,392,754	27,932,749
Total Governmental Funds	\$42,332,790	\$43,943,888	\$42,999,812	\$41,726,516

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

2012	2011	2010	2009	2008	2007
\$1,297,498	\$1,360,473	\$649,791	N/A	N/A	N/A
1,313,290	0	0	N/A	N/A	N/A
1,339,657	1,383,944	1,937,349	N/A	N/A	N/A
9,278,624	10,189,313	12,094,416	N/A	N/A	N/A
N/A	N/A	N/A	\$604,879	\$455,178	\$378,046
N/A	N/A	N/A	11,460,637	12,176,365	13,516,261
<u>13,229,069</u>	<u>12,933,730</u>	<u>14,681,556</u>	<u>12,065,516</u>	<u>12,631,543</u>	<u>13,894,307</u>
1,630,462	1,249,649	1,425,871	N/A	N/A	N/A
21,312,813	21,166,436	26,082,009	N/A	N/A	N/A
41,433	20,167	12,047	N/A	N/A	N/A
5,112,572	4,976,324	580,913	N/A	N/A	N/A
(902,998)	(239,156)	(3,221)	N/A	N/A	N/A
N/A	N/A	N/A	4,341,011	4,469,970	3,791,412
N/A	N/A	N/A	18,932,319	20,350,556	21,481,094
N/A	N/A	N/A	0	0	0
N/A	N/A	N/A	6,319,246	6,809,707	6,935,388
<u>27,194,282</u>	<u>27,173,420</u>	<u>28,097,619</u>	<u>29,592,576</u>	<u>31,630,233</u>	<u>32,207,894</u>
<u>\$40,423,351</u>	<u>\$40,107,150</u>	<u>\$42,779,175</u>	<u>\$41,658,092</u>	<u>\$44,261,776</u>	<u>\$46,102,201</u>

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

	2016	2015	2014	2013
Revenues				
Property Taxes	\$10,688,234	\$10,443,643	\$10,151,928	\$9,935,376
Sales Taxes	12,892,956	13,044,905	12,475,888	11,465,955
Intergovernmental	24,934,000	27,120,844	23,972,010	24,030,926
Interest	242,338	95,796	113,426	155,923
Licenses and Permits	395,719	323,960	7,650	7,370
Fines and Forfeitures	500,960	608,791	630,014	555,663
Rentals	93,562	89,834	105,895	101,847
Charges for Services	5,013,586	4,867,751	5,792,209	5,627,043
Contributions and Donations	26,810	28,832	39,673	92,063
Other	1,143,966	1,677,963	1,525,132	1,915,748
<i>Total Revenues</i>	<u>55,932,131</u>	<u>58,302,319</u>	<u>54,813,825</u>	<u>53,887,914</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,732,556	6,870,737	7,031,445	7,030,105
Judicial	4,880,667	4,674,843	4,659,034	4,587,243
Public Safety	9,057,395	9,077,644	8,279,542	7,553,411
Public Works	6,402,802	5,612,090	6,265,089	5,882,686
Health	9,069,871	8,954,933	9,278,418	9,013,971
Human Services	16,164,361	15,510,703	12,839,731	12,365,608
Economic Development and Assistance	0	0	0	0
Conservation and Recreation	396,359	391,198	273,922	371,507
Intergovernmental	2,457,642	2,443,078	2,131,361	2,500,218
Capital Outlay	2,197,430	3,695,125	2,485,868	3,051,123
Debt Service:				
Principal Retirement	135,186	129,099	122,918	123,054
Interest and Fiscal Charges	86,796	93,528	100,031	105,823
<i>Total Expenditures</i>	<u>57,581,065</u>	<u>57,452,978</u>	<u>53,467,359</u>	<u>52,584,749</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,648,934)</u>	<u>849,341</u>	<u>1,346,466</u>	<u>1,303,165</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	37,836	94,735	0	0
Inception of Capital Lease	0	0	0	0
General Obligation Bonds Issued	0	0	0	0
Transfers In	4,196,595	3,521,317	3,395,888	3,474,802
Transfers Out	(4,196,595)	(3,521,317)	(3,469,058)	(3,474,802)
<i>Total Other Financing Sources (Uses)</i>	<u>37,836</u>	<u>94,735</u>	<u>(73,170)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(\$1,611,098)</u>	<u>\$944,076</u>	<u>\$1,273,296</u>	<u>\$1,303,165</u>
Debt Service as a Percentage of Noncapital Expenditures	0.42%	0.43%	0.44%	0.47%

2012	2011	2010	2009	2008	2007
\$9,830,632	\$9,322,935	\$9,461,889	\$9,273,434	\$9,677,548	\$9,983,069
10,625,204	9,678,074	9,099,568	8,680,388	9,422,894	9,372,726
23,650,020	21,971,672	28,392,226	26,390,173	26,841,683	28,067,994
195,979	252,246	364,715	897,605	1,853,397	3,003,932
7,349	6,131	7,006	6,937	7,147	7,967
637,364	520,552	562,266	507,155	489,574	547,787
100,475	111,553	73,289	154,449	92,830	85,896
6,288,312	5,938,931	5,520,794	5,473,726	5,397,963	5,351,859
80,149	27,518	95,412	29,065	20,917	76,195
2,140,459	1,826,674	2,078,412	1,798,368	1,581,059	1,270,814
53,555,943	49,656,286	55,655,577	53,211,300	55,385,012	57,768,239
6,065,425	7,248,163	6,405,646	6,963,302	6,789,314	6,380,697
4,388,308	4,315,643	4,341,884	4,370,727	4,434,261	4,132,924
7,444,905	7,226,587	7,211,371	7,241,133	7,481,387	7,037,695
6,382,003	6,500,031	7,446,424	6,558,335	6,886,050	7,847,022
9,112,837	8,943,608	8,037,300	8,640,105	8,542,711	7,078,955
13,586,631	13,048,877	14,434,631	16,862,589	20,095,453	19,401,882
0	0	0	50,000	25,000	0
216,049	362,076	373,642	374,199	383,830	443,145
2,017,957	1,888,248	2,139,137	1,950,970	1,871,782	2,507,776
3,794,705	2,577,180	5,503,842	2,730,605	667,290	1,940,957
118,291	113,655	47,462	45,972	43,514	50,017
112,631	110,899	43,155	44,373	23,414	51,615
53,239,742	52,334,967	55,984,494	55,832,310	57,244,006	56,872,685
316,201	(2,678,681)	(328,917)	(2,621,010)	(1,858,994)	895,554
0	0	0	0	0	0
0	6,656	0	17,326	18,569	0
0	0	1,450,000	0	0	0
4,233,403	4,046,023	7,752,954	7,090,090	8,493,011	8,302,757
(4,233,403)	(4,046,023)	(7,752,954)	(7,090,090)	(8,493,011)	(8,302,757)
0	6,656	1,450,000	17,326	18,569	0
\$316,201	(\$2,672,025)	\$1,121,083	(\$2,603,684)	(\$1,840,425)	\$895,554
0.46%	0.45%	0.18%	0.18%	0.12%	0.19%

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

Collection Year	Real Property			Tangible Personal Property		Tangible Personal Property	
	Assessed Value		Estimated Actual Value (1)	Public Utility		General Business	
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value (1)
2016	\$1,301,269,070	\$307,421,760	\$4,596,259,514	\$116,851,800	\$132,786,136	\$0	\$0
2015	1,289,480,220	304,271,930	4,553,577,571	97,395,910	110,677,170	0	0
2014	1,282,554,490	304,150,080	4,533,441,629	93,962,470	106,775,534	0	0
2013	1,246,227,740	295,843,090	4,405,916,657	82,674,500	93,948,295	0	0
2012	1,242,753,180	297,269,600	4,400,065,086	76,705,110	87,164,898	0	0
2011	1,238,183,250	298,691,140	4,391,069,686	73,077,780	83,042,932	0	0
2010	1,266,776,540	317,370,990	4,526,135,800	65,975,430	74,972,080	1,655,700	26,491,200
2009	1,254,790,550	312,709,420	4,478,571,343	65,359,260	74,271,886	3,503,900	56,062,400
2008	1,243,241,730	308,542,760	4,433,669,971	61,650,840	70,057,773	53,694,030	859,104,480
2007	1,155,312,960	292,562,490	4,136,787,000	70,521,320	80,137,864	107,531,873	860,254,984

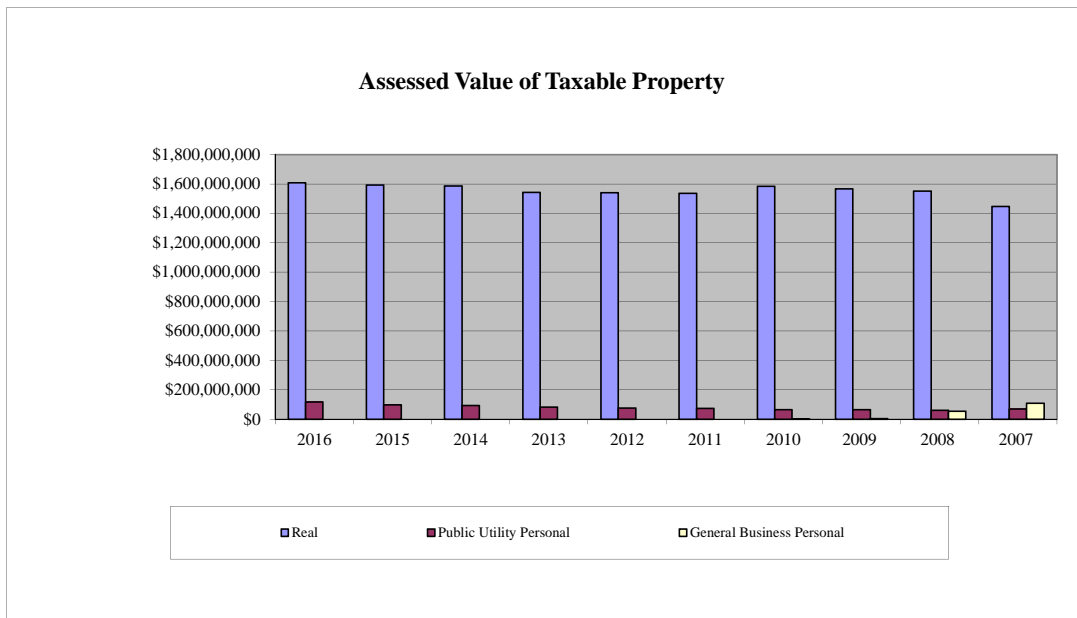
(1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property tax has been phased out, and during the phase out period, all general business tangible personal property was assessed at 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies, at 5 percent for 2010. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

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

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

Total		Full Tax Rate					Weighted Average Tax Rate (per \$1,000 of assessed value)
Assessed Value	Estimated Actual Value (1)	Ratio	Real Property		Tangible Personal Property		
			Residential/Agricultural	Commercial/Industrial/PU	General Business/PU		
\$1,725,542,630	\$4,729,045,650	36.49%	\$6.047900	\$7.182451	\$8.300000	\$6.573495	
1,691,148,060	4,664,254,741	36.26	6.050680	7.173344	8.300000	6.422013	
1,680,667,040	4,640,217,163	36.22	6.048391	7.107522	8.300000	6.365944	
1,624,745,330	4,499,864,952	36.11	6.136866	7.155594	8.300000	6.432432	
1,616,727,890	4,487,229,984	36.03	6.131318	7.133739	8.300000	6.418527	
1,609,952,170	4,474,112,618	35.98	5.845288	6.953346	8.300000	6.162286	
1,651,778,660	4,627,599,080	35.69	5.745417	6.744380	8.300000	6.041953	
1,636,363,130	4,608,905,629	35.50	5.743117	6.717642	8.300000	6.036950	
1,667,129,360	5,362,832,224	31.09	5.737953	6.703134	8.300000	6.093845	
1,625,928,643	5,077,179,848	32.02	5.948070	6.824741	8.300000	6.363371	



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

	2016	2015	2014	2013
Unvoted Millage				
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000
Voted Millage - by levy				
1981 Mental Health and Retardation				
Residential/Agricultural Real	\$0.552501	\$0.552900	\$0.552571	\$0.565275
Commercial/Industrial and Public Utility Real	0.908988	0.906799	0.893778	0.902532
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1982 Mental Health				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
1993 Mental Health and Retardation				
Residential/Agricultural Real	0.932393	0.933067	0.932512	0.953951
Commercial/Industrial and Public Utility Real	1.334452	1.331239	1.312124	1.324976
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation				
Residential/Agricultural Real	1.207248	1.208120	1.207402	1.235159
Commercial/Industrial and Public Utility Real	1.539011	1.535306	1.513262	1.528086
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2006 Senior Citizen				
Residential/Agricultural Real	0.667058	0.667540	0.667143	0.682481
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.693209	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000	0.700000
2011 Mental Health				
Residential/Agricultural Real	0.488700	0.489053	0.488763	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.495149	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Total voted millage by type of property				
Residential/Agricultural Real	\$3.847900	\$3.850680	\$3.848391	\$3.936866
Commercial/Industrial and Public Utility Real	4.982451	4.973344	4.907522	4.955594
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000
Total millage by type of property (Direct rate)				
Residential/Agricultural Real	\$6.047900	\$6.050680	\$6.048391	\$6.136866
Commercial/Industrial and Public Utility Real	7.182451	7.173344	7.107522	7.155594
General Business and Public Utility Personal	8.300000	8.300000	8.300000	8.300000
Total Weighted Average Tax Rate	\$6.573495	\$6.422013	\$6.365944	\$6.432432

2012	2011	2010	2009	2008	2007
<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>
0.564362	0.563884	0.548434	0.548078	0.547279	0.579781
0.897280	0.891676	0.848377	0.843385	0.840677	0.863379
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.000000	0.216878	0.210936	0.210799	0.210492	0.222993
0.000000	0.342952	0.326299	0.324379	0.323337	0.332069
0.000000	0.500000	0.500000	0.500000	0.500000	0.500000
0.952411	0.951603	0.925532	0.924932	0.923584	0.978435
1.317265	1.309037	1.245472	1.238144	1.234167	1.267496
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
1.233166	1.232121	1.198364	1.197587	1.195841	1.266861
1.519194	1.509707	1.436396	1.427945	1.423360	1.461797
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.681379	0.680802	0.662151	0.661721	0.660757	0.700000
0.700000	0.699974	0.687836	0.683789	0.681593	0.700000
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
0.500000	0.000000	0.000000	0.000000	0.000000	0.000000
0.500000	0.000000	0.000000	0.000000	0.000000	0.000000
0.500000	0.000000	0.000000	0.000000	0.000000	0.000000
<u>\$3.931318</u>	<u>\$3.645288</u>	<u>\$3.545417</u>	<u>\$3.543117</u>	<u>\$3.537953</u>	<u>\$3.748070</u>
4.933739	4.753346	4.544380	4.517642	4.503134	4.624741
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
<u>\$6.131318</u>	<u>\$5.845288</u>	<u>\$5.745417</u>	<u>\$5.743117</u>	<u>\$5.737953</u>	<u>\$5.948070</u>
7.133739	6.953346	6.744380	6.717642	6.703134	6.824741
8.300000	8.300000	8.300000	8.300000	8.300000	8.300000
<u>\$6.418527</u>	<u>\$6.162286</u>	<u>\$6.041953</u>	<u>\$6.036950</u>	<u>\$6.093845</u>	<u>\$6.363371</u>

(continued)

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

Overlapping Rates by Taxing District	2016	2015	2014	2013
In County School Districts:				
Claymont City School District				
Residential/Agricultural Real	\$25.571356	\$25.886300	\$25.871362	\$26.154048
Commercial/Industrial and Public Utility Real	26.843455	27.088200	27.018322	28.000000
General Business and Public Utility Personal	30.400000	30.700000	30.700000	30.900000
Dover City School District				
Residential/Agricultural Real	36.961104	36.161500	37.549058	37.987339
Commercial/Industrial and Public Utility Real	44.502457	44.730900	44.981866	45.473864
General Business and Public Utility Personal	58.970000	59.170000	59.570000	59.870000
Garaway Local School District				
Residential/Agricultural Real	27.108094	27.322800	27.423582	28.126665
Commercial/Industrial and Public Utility Real	30.092676	30.297600	30.306490	31.056117
General Business and Public Utility Personal	49.800000	50.000000	50.100000	50.600000
Indian Valley Local School District				
Residential/Agricultural Real	29.676521	29.982200	30.250557	30.880084
Commercial/Industrial and Public Utility Real	37.813913	38.096700	37.822976	38.182948
General Business and Public Utility Personal	42.700000	43.000000	43.300000	43.850000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	28.649802	29.168100	29.268118	29.683865
Commercial/Industrial and Public Utility Real	37.128768	38.197900	38.040238	38.169829
General Business and Public Utility Personal	51.400000	51.900000	52.000000	52.400000
New Philadelphia City School District				
Residential/Agricultural Real	36.416963	36.713300	29.607584	29.817998
Commercial/Industrial and Public Utility Real	39.619786	39.755900	32.083010	32.710395
General Business and Public Utility Personal	55.700000	56.000000	48.900000	49.000000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	31.875709	32.079700	32.169989	32.748525
Commercial/Industrial and Public Utility Real	38.367259	39.242400	39.261035	40.315820
General Business and Public Utility Personal	61.900000	62.100000	62.200000	62.600000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	37.818879	38.552100	29.739472	30.239931
Commercial/Industrial and Public Utility Real	38.331675	38.966500	30.072034	30.271472
General Business and Public Utility Personal	44.000000	44.600000	35.800000	35.900000
Out of County School Districts:				
Fairless Local School District				
Residential/Agricultural Real	33.232590	35.949900	35.872649	35.753379
Commercial/Industrial and Public Utility Real	35.920806	38.448800	38.215313	37.485692
General Business and Public Utility Personal	49.000000	50.700000	50.600000	50.300000

2012	2011	2010	2009	2008	2007
\$26.121000	\$26.078300	\$26.267396	\$26.254100	\$26.081850	\$26.295538
26.684300	26.447400	26.677179	26.580500	26.331185	26.487918
30.900000	30.900000	31.050000	31.050000	30.900000	31.050000
37.963100	37.954600	36.092688	35.843900	27.814814	28.140386
45.244400	44.909400	42.076906	41.619200	33.540115	34.814864
59.870000	59.870000	58.820000	58.820000	50.820000	51.120000
28.928000	29.242800	29.257125	29.528900	29.653918	30.059017
31.843600	32.430400	32.065584	32.326700	32.310818	33.032352
51.400000	51.700000	51.900000	52.150000	52.300000	52.650000
30.900100	30.874700	31.199822	31.344200	31.379594	32.139263
38.008800	37.479100	35.737218	35.760200	35.807900	36.460797
43.900000	43.900000	44.200000	44.350000	44.400000	45.110000
29.910100	30.497800	31.098927	31.010500	30.979337	31.570260
38.070600	39.312700	39.747216	39.983400	39.981922	40.877712
52.400000	53.000000	53.820000	53.700000	53.700000	55.000000
30.002600	29.992100	28.980097	28.964100	28.992328	21.917607
32.803000	32.615100	31.558816	31.545900	31.562211	25.161619
49.200000	49.200000	49.000000	49.000000	49.050000	41.950000
33.525500	33.608400	33.627205	33.762800	33.881839	27.305950
41.025700	41.061800	39.902937	39.966700	39.988314	33.971657
63.400000	63.500000	63.600000	63.750000	63.900000	57.200000
30.256700	30.236200	29.755092	29.665900	29.800012	30.300012
30.199100	30.159200	29.845327	29.754900	30.653691	31.100006
36.000000	36.000000	36.100000	36.100000	36.300000	36.800000
33.147100	33.607700	33.808285	33.684800	33.305316	32.348049
35.660100	35.591500	35.978742	35.906800	33.166599	32.273916
49.900000	50.200000	50.400000	50.300000	50.000000	49.100000

(continued)

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

	2016	2015	2014	2013
Ridgewood Local School District				
Residential/Agricultural Real	\$21.897988	\$22.173900	\$22.164519	\$22.205134
Commercial/Industrial and Public Utility Real	21.898634	22.588100	22.509085	22.214119
General Business and Public Utility Personal	33.360000	33.590000	33.580000	33.620000
Sandy Valley Local School District				
Residential/Agricultural Real	30.569195	33.214400	33.333746	34.696309
Commercial/Industrial and Public Utility Real	36.882046	39.049500	39.378689	39.809331
General Business and Public Utility Personal	48.500000	50.000000	50.100000	50.800000
Joint Vocational School Districts:				
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.433754	2.443500	2.446609	2.021944
Commercial/Industrial and Public Utility Real	2.585290	2.584800	2.567884	2.185360
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Coshocton County Joint Vocational School District				
Residential/Agricultural Real	2.897949	2.000000	2.000045	2.000002
Commercial/Industrial and Public Utility Real	3.005127	2.114000	2.079017	2.023767
General Business and Public Utility Personal	3.500000	2.500000	2.500000	2.500000
Stark County Area Joint Vocational School District				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
Cities:				
Dover City				
Residential/Agricultural Real	3.956419	3.956300	3.956178	3.953449
Commercial/Industrial and Public Utility Real	4.879286	4.872600	4.861898	4.878246
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
New Philadelphia City				
Residential/Agricultural Real	4.800000	3.800000	3.800000	3.800000
Commercial/Industrial and Public Utility Real	4.800000	3.800000	3.800000	3.800000
General Business and Public Utility Personal	4.800000	3.800000	3.800000	3.800000
Uhrichsville City				
Residential/Agricultural Real	11.592646	11.399000	11.394673	11.349975
Commercial/Industrial and Public Utility Real	12.403297	12.164400	12.152452	12.373163
General Business and Public Utility Personal	12.650000	12.400000	12.400000	12.400000
Villages:				
Baltic Corporation				
Residential/Agricultural Real	5.557840	5.562100	5.562091	6.273109
Commercial/Industrial and Public Utility Real	7.577372	7.577400	7.577369	8.380520
General Business and Public Utility Personal	9.200000	9.200000	9.200000	9.900000

2012	2011	2010	2009	2008	2007
\$22.400400	\$22.218800	\$22.848761	\$23.824800	\$23.807464	\$23.808180
22.376900	22.218000	22.800168	23.821200	23.822246	23.822305
33.800000	33.620000	34.250000	43.000000	43.000000	43.000000
33.062800	33.084400	33.215409	32.678500	33.245429	33.065173
36.919000	36.178500	36.205885	36.063700	36.667079	39.578810
50.500000	50.600000	50.600000	50.400000	51.100000	50.900000
2.020700	2.018600	2.001300	2.000400	2.000000	2.000000
2.175000	2.163800	2.085700	2.066500	2.066134	2.123494
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.007400	2.006300	2.006810	2.026300	2.030242	2.033165
2.005600	2.000000	2.000002	2.199500	2.182047	2.186272
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
3.952000	3.951400	3.900273	3.899600	3.897793	3.958190
4.857100	4.829400	4.678341	4.647500	4.640113	4.714989
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
3.800000	2.800000	2.800000	3.800000	4.926104	5.793861
3.800000	2.800000	2.800000	3.800000	5.269081	6.127939
3.800000	2.800000	2.800000	2.800000	6.050000	6.850000
11.291300	11.278600	9.198580	8.690900	9.091346	9.432809
12.361900	12.330400	10.253137	9.738400	10.200524	10.206145
12.400000	12.400000	10.400000	9.900000	10.380000	10.380000
5.203500	5.203800	5.183018	5.183100	5.184188	5.259885
7.958200	7.958200	7.587268	7.587200	7.587268	7.587268
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000

(continued)

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

	2016	2015	2014	2013
Barnhill Corporation				
Residential/Agricultural Real	\$5.791170	\$5.814700	\$5.801425	\$5.812245
Commercial/Industrial and Public Utility Real	6.021525	6.021500	6.021525	6.021525
General Business and Public Utility Personal	6.850000	6.850000	6.850000	6.850000
Bolivar Corporation				
Residential/Agricultural Real	8.927454	8.929100	8.926692	8.924246
Commercial/Industrial and Public Utility Real	8.707482	8.707500	8.707482	8.815234
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000
Dennison Corporation				
Residential/Agricultural Real	11.579942	11.579500	11.576742	8.758078
Commercial/Industrial and Public Utility Real	11.600000	11.406400	11.396273	9.100000
General Business and Public Utility Personal	11.600000	11.600000	11.600000	9.100000
Gnadenhutten Corporation				
Residential/Agricultural Real	6.713547	5.213500	5.215521	5.214629
Commercial/Industrial and Public Utility Real	9.236525	7.736500	7.736525	7.800000
General Business and Public Utility Personal	9.300000	7.800000	7.800000	7.800000
Midvale Corporation				
Residential/Agricultural Real	5.432395	5.439900	5.439925	5.440160
Commercial/Industrial and Public Utility Real	6.219505	6.219400	6.219985	6.400000
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	11.271700	11.242900	11.254290	11.455350
Commercial/Industrial and Public Utility Real	11.957520	11.957600	11.957520	12.200000
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	3.999952	2.500000	2.500000	2.500000
Commercial/Industrial and Public Utility Real	3.999994	2.500000	2.500000	2.500000
General Business and Public Utility Personal	4.000000	2.500000	2.500000	2.500000
Parral Corporation				
Residential/Agricultural Real	1.600000	3.049800	3.049760	3.049357
Commercial/Industrial and Public Utility Real	1.600000	3.553900	3.553865	3.606597
General Business and Public Utility Personal	1.600000	4.100000	4.100000	4.100000
Port Washington Corporation				
Residential/Agricultural Real	6.025277	6.028800	6.005852	6.031963
Commercial/Industrial and Public Utility Real	6.034777	6.034800	6.037378	6.082763
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	12.834602	13.064000	11.557490	11.263886
Commercial/Industrial and Public Utility Real	13.473796	13.473800	11.973796	11.973796
General Business and Public Utility Personal	14.400000	14.400000	12.900000	12.900000

2012	2011	2010	2009	2008	2007
\$5.788100	\$5.787300	\$5.399315	\$5.399300	\$6.622801	\$9.791870
6.021500	6.021500	6.415400	6.415400	8.216483	11.818649
6.850000	6.850000	6.850000	6.850000	9.850000	15.850000
8.921100	8.921100	7.195075	7.192200	7.184990	7.638426
8.815300	8.811200	7.280360	7.280300	7.280360	7.280360
10.400000	10.400000	8.900000	8.900000	8.900000	8.900000
6.928200	7.925000	7.899494	5.160500	5.155659	6.270852
7.154500	8.121500	8.087941	5.452000	5.396267	6.410971
8.100000	9.100000	9.100000	9.100000	8.100000	9.100000
5.220700	5.210800	5.193628	5.193400	5.192584	5.219741
7.800000	7.800000	7.763610	7.763600	7.763610	7.743020
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.435100	5.434300	5.082330	5.077700	5.076210	5.397740
6.400000	6.400000	6.321715	6.224400	6.224435	6.224435
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
11.449000	11.450700	10.755755	10.755800	10.744145	9.541200
12.200000	12.200000	12.200000	12.200000	12.200000	11.367810
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
3.049300	3.045800	3.030317	3.028100	3.028055	3.028100
3.606600	3.606600	3.607567	3.607600	3.607567	3.664810
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
4.053600	4.044000	4.058975	4.059000	4.056550	4.218325
4.486300	4.486300	4.458732	4.458800	4.458732	4.458732
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
10.259900	10.259900	9.090076	9.076500	9.019146	9.962588
10.973800	10.973800	10.744084	10.744100	10.744084	10.737262
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000

(continued)

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

	2016	2015	2014	2013
Stonecreek 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	3.226056	3.653700	3.653541	3.654075
Commercial/Industrial and Public Utility Real	3.491012	4.177700	4.174780	4.250765
General Business and Public Utility Personal	4.200000	5.200000	5.200000	5.200000
Sugarcreek Corporation				
Residential/Agricultural Real	6.417503	6.423600	4.704875	4.763933
Commercial/Industrial and Public Utility Real	6.798232	6.797000	5.335616	6.385873
General Business and Public Utility Personal	7.600000	7.600000	6.600000	6.600000
Tuscarawas Corporation				
Residential/Agricultural Real	7.472265	7.634400	7.634391	7.674347
Commercial/Industrial and Public Utility Real	7.634391	7.457800	7.457788	7.700000
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
Zoar Corporation				
Residential/Agricultural Real	6.319423	6.300100	6.300162	6.319880
Commercial/Industrial and Public Utility Real	6.109645	6.109500	6.107307	6.242726
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
Townships:				
Auburn Township				
Residential/Agricultural Real	5.148976	5.587000	5.589258	5.784875
Commercial/Industrial and Public Utility Real	5.658121	6.157700	6.149004	6.137658
General Business and Public Utility Personal	5.900000	6.400000	6.400000	6.400000
Bucks Township				
Residential/Agricultural Real	4.385985	4.000000	4.404992	4.492122
Commercial/Industrial and Public Utility Real	4.640347	4.000000	4.650000	4.646122
General Business and Public Utility Personal	4.650000	4.000000	4.650000	4.650000
Clay Township				
Residential/Agricultural Real	4.571078	3.616300	4.559762	4.718734
Commercial/Industrial and Public Utility Real	7.015830	6.013000	7.050000	7.028274
General Business and Public Utility Personal	7.050000	6.300000	7.050000	7.050000
Dover Township				
Residential/Agricultural Real	3.993090	5.963400	3.992394	4.029662
Commercial/Industrial and Public Utility Real	4.345820	5.263100	4.333780	4.335524
General Business and Public Utility Personal	4.900000	6.400000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	4.530852	6.674400	4.531719	4.605956
Commercial/Industrial and Public Utility Real	6.777832	5.953400	6.605045	6.631835
General Business and Public Utility Personal	7.400000	7.190000	7.400000	7.400000

2012	2011	2010	2009	2008	2007
\$1.900000	\$1.900000	\$1.900000	\$1.900000	\$1.900000	\$1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
3.651900	3.650900	3.623854	3.623000	3.619836	3.698706
4.247900	4.245100	4.154468	4.145100	4.131035	4.194071
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
4.764800	4.760900	4.537317	4.537100	4.534926	4.648535
5.389700	5.469800	5.325432	5.321000	5.302593	5.392057
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
7.671900	7.672100	7.571709	7.568400	6.773734	6.944836
7.700000	7.700000	7.700000	7.700000	7.085140	7.085140
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
6.309500	6.301300	6.291371	6.281400	4.270696	4.291049
6.242700	6.242700	6.218804	6.218800	4.218804	4.218804
6.500000	6.500000	6.500000	6.500000	4.500000	4.500000
5.776600	5.778100	5.883820	5.880300	5.874629	6.070571
6.125700	6.110600	6.081644	6.081700	6.081644	6.098188
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
4.490000	4.485300	4.643450	4.646500	4.536181	4.543843
4.650000	4.650000	4.650000	4.650000	4.623737	4.623737
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
4.711500	4.708000	4.871629	4.871100	4.871152	4.906867
7.021000	6.982400	6.266547	6.266600	6.266547	6.266547
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
4.028500	4.028200	3.979148	3.978000	3.975918	4.056096
4.333400	4.318900	4.256290	4.256300	4.256290	4.316422
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.606700	4.606800	4.503685	4.503500	4.500841	4.644683
6.585800	6.425700	6.193181	6.184400	6.184386	6.184386
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000

(continued)

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

	2016	2015	2014	2013
Franklin Township				
Residential/Agricultural Real	\$5.156679	\$4.848300	\$4.157414	\$4.201102
Commercial/Industrial and Public Utility Real	5.135569	5.088000	1.256463	4.266890
General Business and Public Utility Personal	5.400000	5.500000	4.400000	4.400000
Goshen Township				
Residential/Agricultural Real	4.762169	3.776100	4.760111	4.800000
Commercial/Industrial and Public Utility Real	4.793427	4.799000	4.785715	4.800000
General Business and Public Utility Personal	4.800000	5.110000	4.800000	4.800000
Jefferson Township				
Residential/Agricultural Real	6.654927	6.254200	6.658317	5.979407
Commercial/Industrial and Public Utility Real	7.300000	6.980500	7.300000	6.400000
General Business and Public Utility Personal	7.300000	8.300000	7.300000	7.300000
Lawrence Township				
Residential/Agricultural Real	12.172207	2.568100	9.585790	9.657595
Commercial/Industrial and Public Utility Real	12.775654	2.661100	9.921917	9.972517
General Business and Public Utility Personal	13.300000	3.620000	10.300000	10.300000
Mill Township				
Residential/Agricultural Real	4.129498	0.770600	4.166936	4.165600
Commercial/Industrial and Public Utility Real	5.043913	0.900000	4.580551	4.577900
General Business and Public Utility Personal	5.050000	0.900000	5.050000	5.050000
Oxford Township				
Residential/Agricultural Real	3.298933	5.302400	3.299306	3.310408
Commercial/Industrial and Public Utility Real	3.679227	6.253800	3.594846	2.951836
General Business and Public Utility Personal	3.950000	6.300000	3.950000	3.950000
Perry Township				
Residential/Agricultural Real	4.799110	8.656000	3.640464	3.800000
Commercial/Industrial and Public Utility Real	4.798408	9.408900	3.800000	3.800000
General Business and Public Utility Personal	4.800000	10.000000	3.800000	3.800000
Rush Township				
Residential/Agricultural Real	4.799110	4.067800	4.068098	4.235308
Commercial/Industrial and Public Utility Real	4.798408	4.800000	4.800000	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Salem Township				
Residential/Agricultural Real	3.376888	1.723600	3.372833	3.417011
Commercial/Industrial and Public Utility Real	3.800000	2.054900	3.800000	3.800000
General Business and Public Utility Personal	3.800000	4.500000	3.800000	3.800000
Sandy Township				
Residential/Agricultural Real	6.560524	6.552600	6.546464	6.800000
Commercial/Industrial and Public Utility Real	6.795024	6.800000	6.800000	6.800000
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000

2012	2011	2010	2009	2008	2007
\$6.127400	\$4.196800	\$4.208305	\$3.208000	\$3.837107	\$3.886007
6.700000	4.264600	4.248550	3.247200	4.019183	4.044895
6.700000	4.400000	4.400000	3.400000	4.770000	4.770000
3.500000	3.785600	3.745550	3.744400	3.743668	3.770050
3.500000	3.800000	3.800000	3.797200	3.796600	3.783150
3.500000	3.800000	3.800000	3.800000	3.800000	3.800000
8.082200	6.865500	6.970088	6.969800	6.436588	6.646895
9.158900	7.291900	7.282583	7.279300	7.279306	7.034142
9.820000	7.300000	7.300000	7.300000	7.300000	7.300000
9.655900	9.645600	9.409277	9.404300	8.467043	8.790439
9.963500	9.962900	9.924064	9.919900	9.413170	9.413170
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.160700	4.193000	4.193618	4.190691	4.266575	4.263644
4.557100	4.834400	4.834424	4.825749	4.818560	4.818485
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000
3.310200	3.310100	3.307132	3.307300	3.306752	3.319892
3.529600	3.500600	3.591972	3.492000	3.491972	3.491972
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
5.029400	4.532900	4.688143	4.689700	4.679136	3.767726
5.800000	5.800000	5.665022	5.665000	5.665022	4.665002
5.800000	5.800000	5.800000	5.800000	5.800000	4.800000
4.232800	4.226300	4.402806	4.402400	4.401936	4.440382
4.800000	4.800000	4.664862	4.664900	4.664862	4.664862
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.415400	3.414600	3.446031	3.446400	3.446099	3.497392
3.780100	3.740200	3.662981	3.663000	3.662981	3.662981
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.800000	6.038900	6.037490	4.886200	4.890834	5.030932
6.800000	6.754500	6.667518	5.919000	5.919002	5.919002
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000

(continued)

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

	2016	2015	2014	2013
Sugarcreek Township				
Residential/Agricultural Real	\$5.881883	\$5.822600	\$5.572703	\$5.891513
Commercial/Industrial and Public Utility Real	5.890765	5.845900	5.613119	5.813095
General Business and Public Utility Personal	5.900000	5.900000	5.700000	5.900000
Union Township				
Residential/Agricultural Real	4.378932	2.738900	4.336211	4.434272
Commercial/Industrial and Public Utility Real	4.500000	2.900900	4.493761	4.500000
General Business and Public Utility Personal	4.500000	5.200000	4.500000	4.500000
Warren Township				
Residential/Agricultural Real	3.361817	3.362000	3.360746	3.393025
Commercial/Industrial and Public Utility Real	3.392651	3.400000	3.394840	3.392596
General Business and Public Utility Personal	3.400000	3.400000	3.400000	3.400000
Warwick Township				
Residential/Agricultural Real	5.250741	5.155900	5.151229	5.262050
Commercial/Industrial and Public Utility Real	5.300000	5.300000	5.300000	5.300000
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000
Washington Township				
Residential/Agricultural Real	4.430864	4.437060	4.437060	4.663392
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne Township				
Residential/Agricultural Real	5.845495	6.049400	5.864505	6.045129
Commercial/Industrial and Public Utility Real	6.963574	7.904800	6.926816	6.689713
General Business and Public Utility Personal	10.800000	8.200000	10.800000	10.800000
York Township				
Residential/Agricultural Real	5.720309	6.859800	5.722520	5.900000
Commercial/Industrial and Public Utility Real	5.900000	7.460900	5.900000	5.900000
General Business and Public Utility Personal	5.900000	8.850000	5.900000	5.900000
Other Units:				
General Health District				
Residential/Agricultural Real	0.853537	0.800000	0.853780	0.878611
Commercial/Industrial and Public Utility Real	0.999706	0.800000	0.998473	1.000000
General Business and Public Utility Personal	1.000000	0.800000	1.000000	1.000000
Newcomerstown Public Library				
Residential/Agricultural Real	2.431095	2.131400	2.432795	2.500000
Commercial/Industrial and Public Utility Real	2.496002	2.494200	2.464930	2.434180
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Tri-County Ambulance District				
Residential/Agricultural Real	1.446518	1.163600	1.162308	1.228755
Commercial/Industrial and Public Utility Real	1.500000	1.396300	1.389623	1.381574
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2012	2011	2010	2009	2008	2007
\$5.887400	\$5.900000	\$5.796174	\$5.604000	\$5.602329	\$5.763048
5.811800	5.814000	5.900000	5.794400	5.758735	5.763806
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.429900	4.425900	4.443888	4.312000	4.310532	3.839030
4.500000	4.500000	4.500000	4.464000	4.463959	3.942516
4.500000	4.500000	4.500000	4.500000	4.500000	4.000000
3.583500	3.582700	3.582692	3.582600	3.518396	3.153046
3.600000	3.600000	3.600000	3.600000	3.569441	3.169441
3.600000	3.600000	3.600000	3.600000	3.600000	3.200000
5.257000	5.253000	4.282134	5.151800	5.021211	5.106804
5.300000	5.300000	4.300000	5.247100	5.194184	5.190322
5.300000	5.300000	4.300000	5.300000	5.300000	5.300000
4.659900	4.659100	4.798416	4.800000	2.800000	2.800000
4.800000	4.800000	4.800000	4.800000	2.800000	2.800000
4.800000	4.800000	4.800000	4.800000	2.800000	2.800000
6.027900	6.031100	6.013986	6.012300	6.012450	6.318780
6.673100	6.565900	6.545138	6.545200	6.545138	6.545138
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.900000	5.839300	5.728805	5.724400	5.723642	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
0.877100	0.876200	0.857579	0.857100	0.855813	0.906499
1.000000	0.999900	0.951843	0.944100	0.940485	0.960514
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2.500000	0.459800	0.451431	0.451300	0.450591	0.482109
2.422300	0.745000	0.728264	0.727700	0.727801	0.727974
2.500000	1.000000	1.000000	1.000000	1.000000	1.000000
0.745800	0.744200	0.753380	0.753400	0.752175	0.796851
1.141800	1.164800	1.118819	1.118000	1.118180	1.118398
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000

(continued)

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

	2016	2015	2014	2013
Tri-Division Ambulance District				
Residential/Agricultural Real	\$3.498908	\$3.890900	\$3.891736	\$4.000000
Commercial/Industrial and Public Utility Real	3.870516	3.938000	3.928596	3.858880
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Tuscarawas County Public Library				
Residential/Agricultural Real	1.484536	1.486200	0.485773	0.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	0.491794	0.500000
General Business and Public Utility Personal	1.500000	1.500000	0.500000	0.500000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.248160	0.246900	0.246742	0.249180
Commercial/Industrial and Public Utility Real	0.325886	0.325900	0.324696	0.327301
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	0.464450	0.463400	0.463368	0.480732
Commercial/Industrial and Public Utility Real	0.497824	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.794350	1.793900	1.793467	1.885765
Commercial/Industrial and Public Utility Real	2.493357	2.500000	2.495657	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Delaware Valley Joint Fire District				
Residential/Agricultural Real	2.286937	2.290900	2.272230	2.412355
Commercial/Industrial and Public Utility Real	2.500000	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Union Cemetery				
Residential/Agricultural Real	0.627107	0.627400	0.626655	0.627326
Commercial/Industrial and Public Utility Real	1.304885	1.300300	1.297644	1.259420
General Business and Public Utility Personal	1.980000	1.980000	1.980000	1.980000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

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

2012	2011	2010	2009	2008	2007
\$4.000000	\$3.988200	\$4.000000	\$4.000000	\$2.851081	\$2.822550
3.603600	3.601400	3.601028	3.569600	3.403755	3.401704
4.000000	4.000000	4.000000	4.000000	4.500000	4.500000
0.500000	0.500000	0.500000	0.640000	0.286534	0.313999
0.500000	0.500000	0.500000	0.640000	0.345031	0.369859
0.500000	0.500000	0.500000	0.640000	0.460000	0.480000
0.248700	0.248500	0.236507	0.236200	0.235492	0.249118
0.325200	0.325000	0.315320	0.314300	0.314347	0.314347
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.480700	0.479200	0.493151	0.493100	0.492976	0.499696
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.882100	1.881400	1.823257	1.824000	1.832210	1.960665
2.500000	2.500000	2.500000	2.500000	2.500000	2.393265
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.405000	2.400600	2.498882	2.500000	2.011495	2.161560
2.500000	2.500000	2.500000	2.500000	2.405960	2.405960
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.626100	0.624400	0.624098	0.623400	0.622507	0.656526
1.256800	1.237100	1.252075	1.244600	1.236719	1.237258
1.980000	1.980000	1.980000	1.980000	1.980000	1.980000

Tuscarawas County, Ohio
Property Tax Levies and Collections (1)
Last Ten Years

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy (3)
2016	\$11,063,990	\$10,785,311	97.48%	\$305,882	\$11,091,193	100.25%
2015	10,792,995	10,547,801	97.73	326,253	10,874,054	100.75
2014	10,699,004	10,420,419	97.40	376,447	10,796,866	100.91
2013	10,451,080	10,164,611	97.26	299,731	10,464,342	100.13
2012	10,376,520	10,144,710	97.77	320,164	10,464,874	100.85
2011	9,939,503	9,645,388	97.04	325,595	9,970,983	100.32
2010	10,010,746	9,627,561	96.17	303,720	9,931,281	99.21
2009	9,840,536	9,533,933	96.88	316,129	9,850,062	100.10
2008	10,190,088	9,871,417	96.87	321,470	10,192,887	100.03
2007	10,346,388	10,081,415	97.44	307,284	10,388,699	100.41

Source: Office of the Auditor, Tuscarawas County, Ohio

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) We are aware of the requirement to report delinquent tax collections by levy year rather than by collection year. However, the County's current computer system tracks levy amounts by current levy and delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. We are looking at options to improve the presentation.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

Tuscarawas County, Ohio
Principal Real Property Taxpayers
 2016 and 2007 (1)

Name of Taxpayer	2016	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$12,879,640	0.80 %
Muskingum Watershed Conservancy District	10,855,990	0.67
The Belden Brick Company	8,641,200	0.54
RHDK Investments, LLC	3,418,120	0.21
Holmes Limestone Company	2,366,320	0.15
Wal-Mart Real Estate Business Trust	2,267,650	0.14
Park Village Assisted Living, LLC	2,197,750	0.14
The Inn at Northwood Village, LTD	2,112,000	0.13
Speedway SuperAmerica, LLC	2,110,430	0.13
Jerry and Laura Jacobson Foundation, Incorporated	2,091,040	0.13
Totals	\$48,940,140	3.04 %
Total Real Property Assessed Valuation	\$1,608,690,830	

Name of Taxpayer	2007	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,170,000	1.12 %
Muskingum Watershed Conservancy District	9,057,030	0.63
The Belden Brick Company	6,588,260	0.45
Wal-Mart Real Estate Business Trust	3,025,020	0.21
Dutch Corporation	2,666,530	0.18
The Union Hospital Association	2,151,030	0.15
New Plan Realty Trust	2,104,920	0.15
Lowe's Home Centers, Incorporated	2,025,240	0.14
Octagon Associates Limited	1,927,610	0.13
IMCO Recycling of Ohio, Incorporated	1,873,840	0.13
Totals	\$47,589,480	3.29 %
Total Real Property Assessed Valuation	\$1,447,875,450	

(1) The amounts presented represent the assessed values upon which 2016 and 2007 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

Tuscarawas County, Ohio
Principal Public Utilities Tangible Personal Property Taxpayers
 2016 and 2007 (1)

Name of Taxpayer	2016	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$57,485,770	49.20 %
East Ohio Gas Company DBA Dominion East Ohio	18,252,300	15.62
Dominion Transmission, Incorporated	13,395,420	11.47
AEP Ohio Transmission Company, Incorporated	9,674,730	8.28
Tennessee Gas Pipeline Company	8,284,290	7.09
Columbia Gas of Ohio, Incorporated	1,980,570	1.70
Frontier Power Company	1,780,040	1.52
Guernsey-Muskingum Electric Cooperative, Incorporated	1,510,690	1.29
Ohio Edison Company	1,115,330	0.95
Carroll Electric Cooperative, Incorporated	1,041,700	0.89
Total	\$114,520,840	98.01 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$116,851,800	

Name of Taxpayer	2007	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$31,024,170	43.99 %
Dominion Transmission, Incorporated	9,353,340	13.26
East Ohio Gas Company DBA Dominion East Ohio	7,647,790	10.85
Verizon North, Incorporated	6,866,560	9.74
Tennessee Gas Pipeline Company	4,456,460	6.32
Ohio Bell Telephone Company	1,743,470	2.47
Frontier Power Company	1,100,910	1.56
Guernsey-Muskingum Electric Cooperative, Incorporated	1,080,380	1.53
Ohio Edison Company	724,270	1.03
General Telephone Company of Ohio	698,920	0.99
Total	\$64,696,270	91.74 %
Total Public Utilities Tangible Personal Property Assessed Valuation	\$70,521,320	

(1) The amounts presented represent the assessed values upon which 2016 and 2007 collections were based.

Source: Office of the Auditor, Tuscarawas County, Ohio

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

	2016	2015	2014	2013	2012	2011
Sales Tax Payments	\$3,217,080	\$3,255,865	\$3,713,859	\$3,655,118	\$3,395,484	\$3,166,741
Direct Pay Tax Return Payments	722,978	718,317	578,281	543,395	509,217	438,009
Seller's Use Tax Return Payments	1,356,781	1,321,476	1,153,257	1,016,439	869,999	808,474
Consumer's Use Tax Return Payments	578,245	399,624	352,018	328,701	296,416	284,732
Motor Vehicle Tax Payments	1,921,558	1,981,260	1,885,085	1,733,129	1,731,069	1,547,812
Watercraft and Outboard Motors	26,157	22,823	22,597	20,421	17,028	17,616
Department of Liquor Control	44,034	39,352	36,519	34,233	30,737	28,988
Sales/Use Tax Voluntary Payments	26,463	(21,414)	34,781	9,143	12,518	6,140
Sales/Use Tax Assessment Payments	100,017	34,599	74,469	58,262	64,488	68,056
Managed Audit Sales/Use Tax Payments	27,358	30,413	5,533	0	0	0
Sales Tax on Motor Vehicle Fuel Refunds	1,771	8,919	1,983	1,585	1,459	1,102
Certified Assessment Payments	76,086	101,669	(2,045)	0	0	0
Statewide Master Numbers	4,205,185	4,245,910	4,188,735	4,052,698	3,784,485	3,597,184
Streamlined Sales Tax Payments	18,734	18,519	5,294	7,714	6,650	6,959
Non-Resident Motor Vehicle Tax Payments	5,662	11,586	4,143	4,194	2,488	4,868
Transient Sales	836,393	921,624	444,936	0	0	0
Use Tax Amnesty Payments	333	1,075	2,529	14,057	19,147	5,464
Administrative Rotary Fund Fee	(131,592)	(130,827)	0	(114,536)	(107,117)	(99,626)
Sales/Use Tax Refunds Approved	(5,672)	(8,923)	0	(25,476)	(29,444)	(19,607)
Total	\$13,027,571	\$12,951,867	\$12,501,974	\$11,339,077	\$10,604,624	\$9,862,912
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

(1) Cash basis

(2) 2011 was the first year that sales tax is the County's largest own-source revenue.

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly bases approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

(This Page Intentionally Left Blank)

Tuscarawas County, Ohio
*Ratio of General Obligation Bonded Debt to Estimated Actual
Value and Bonded Debt Per Capita
Last Seven Years (1)*

Year	Population	Estimated Actual Value of Taxable Property	Gross Bonded Debt			Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
			Governmental	Business - Type	Total		
2016	92,420	\$4,729,045,650	\$1,000,900	\$331,200	\$1,332,100	0.03 %	\$14
2015	92,916	4,664,254,741	1,085,829	362,300	1,448,129	0.03	16
2014	92,774	4,640,217,163	1,166,445	421,400	1,587,845	0.03	17
2013	92,778	4,499,864,952	1,242,968	449,500	1,692,468	0.04	18
2012	92,501	4,487,229,984	1,315,605	476,700	1,792,305	0.04	19
2011	92,518	4,474,112,618	1,384,553	503,000	1,887,553	0.04	20
2010	92,582	4,627,599,080	1,450,000	0	1,450,000	0.03	16

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

Source: Tuscarawas County Auditor

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

Year	Governmental Activities			Business-Type Activities				
	General Obligation Bonds	Bond Anticipation Notes	Capital Leases	Revenue Bonds	General Obligation Bonds	OPWC Loans Payable	OWDA Loans Payable	Capital Leases
2016	\$1,000,900	\$562,000	\$0	\$5,895,400	\$331,200	\$2,239,498	\$2,489,719	\$215,000
2015	1,085,829	612,000	257	5,477,899	362,300	2,273,489	2,630,044	226,000
2014	1,166,445	659,000	1,740	5,427,208	421,400	2,435,022	2,668,854	236,000
2013	1,242,968	704,000	3,135	5,159,078	449,500	2,472,336	2,713,968	246,000
2012	1,315,605	747,000	10,552	4,996,931	476,700	1,710,127	2,633,835	255,000
2011	1,384,553	788,000	18,895	1,755,584	503,000	1,778,518	2,850,249	264,000
2010	1,450,000	828,000	20,447	0	0	1,766,684	4,334,461	271,000
2009	0	866,000	29,909	0	0	1,603,657	4,280,253	278,000
2008	0	902,000	22,555	0	0	1,296,811	3,242,797	285,000
2007	0	937,000	12,500	0	0	1,291,405	1,203,506	291,000

Source: Tuscarawas County Auditor

Note: Personal Income and Population amounts can be found on page S43.

Total Debt	Percentage of Personal Income	Per Capita
\$12,733,717	0.3435 %	\$137.78
12,667,818	0.3418	136.34
13,015,669	0.3654	140.29
12,990,985	0.3860	140.02
12,145,750	0.3706	131.30
9,342,799	0.2920	100.98
8,670,592	0.2937	93.65
7,057,819	0.2461	76.23
5,749,163	0.1949	62.06
3,735,411	0.1320	40.38

Tuscarawas County, Ohio

Legal Debt Margin

Last Ten Years

	2016	2015	2014	2013
Tax Valuation	\$1,725,542,630	\$1,691,148,060	\$1,708,602,270	\$1,624,745,330
Debt Limit (1)	41,638,566	40,778,702	41,215,057	39,118,633
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	1,000,900	1,085,829	1,166,445	1,242,968
Bond Anticipation Note	562,000	612,000	659,000	704,000
Amount of Debt Subject to Limit	1,562,900	1,697,829	1,825,445	1,946,968
Legal Debt Margin	<u>\$40,075,666</u>	<u>\$39,080,873</u>	<u>\$39,389,612</u>	<u>\$37,171,665</u>
Legal Debt Margin as a Percentage of the Debt Limit	96.25%	95.84%	95.57%	95.02%
Unvoted Debt Limit (2)	\$17,255,426	\$16,911,481	\$17,086,023	\$16,247,453
Amount of Debt Subject to Limit	1,562,900	1,697,829	1,825,445	1,946,968
Unvoted Legal Debt Margin	<u>\$15,692,526</u>	<u>\$15,213,652</u>	<u>\$15,260,578</u>	<u>\$14,300,485</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	90.94%	89.96%	89.32%	88.02%

(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

2012	2011	2010	2009	2008	2007
\$1,616,727,890	\$1,609,952,170	\$1,658,880,830	\$1,685,331,920	\$1,667,129,360	\$1,625,928,643
38,918,197	38,748,804	39,972,021	40,633,298	40,178,234	39,148,216
1,315,605	1,384,553	1,450,000	0	0	0
747,000	788,000	828,000	866,000	902,000	937,000
2,062,605	2,172,553	2,278,000	866,000	902,000	937,000
\$36,855,592	\$36,576,251	\$37,694,021	\$39,767,298	\$39,276,234	\$38,211,216
94.70%	94.39%	94.30%	97.87%	97.76%	97.61%
\$16,167,279	\$16,099,522	\$16,588,808	\$16,853,319	\$16,671,294	\$16,259,286
2,062,605	2,172,553	2,278,000	866,000	902,000	937,000
\$14,104,674	\$13,926,969	\$14,310,808	\$15,987,319	\$15,769,294	\$15,322,286
87.24%	86.51%	86.27%	94.86%	94.59%	94.24%

Tuscarawas County, Ohio
Computation of Direct and Overlapping Governmental Activities Debt
 December 31, 2016

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
Direct - Tuscarawas County			
General Obligation Bonds	\$1,000,900	100.00 %	\$1,000,900
Bond Anticipation Notes	562,000	100.00	562,000
<i>Total Direct - Tuscarawas County</i>	<u>1,562,900</u>		<u>1,562,900</u>
Overlapping			
Claymont City School District	3,242,680	100.00	3,242,680
Coshocton County Career Center	183,464	0.42	771
Dover City School District	797,742	100.00	797,742
Fairless Local School District	10,647,335	1.68	178,875
Indian Valley Local School District	8,911,433	100.00	8,911,433
New Philadelphia City School District	1,673,144	100.00	1,673,144
Newcomerstown Exempted Village School District	1,519,032	76.78	1,166,313
Ridgewood Local School District	2,793,661	2.21	61,740
Sandy Valley Local School District	10,007,793	16.85	1,686,313
Strasburg-Franklin Local School District	5,058,637	100.00	5,058,637
Tuscarawas Valley Local School District	2,544,522	92.67	2,358,009
City of Dover	2,587,951	100.00	2,587,951
City of New Philadelphia	5,845,000	100.00	5,845,000
City of Uhrichsville	3,835,000	100.00	3,835,000
Village of Baltic	396,072	67.98	269,250
Village of Dennison	173,289	100.00	173,289
Village of Midvale	68,314	100.00	68,314
Village of Mineral City	153,764	100.00	153,764
Auburn Township	23,677	100.00	23,677
Bucks Township	37,732	100.00	37,732
Clay Township	27,853	100.00	27,853
Oxford Township	28,395	100.00	28,395
Rush Township	23,685	100.00	23,685
Warren Township	29,605	100.00	29,605
Wayne Township	16,848	100.00	16,848
Mineral-Sandy Ambulance District	42,583	100.00	42,583
Swiss Valley Joint Ambulance District	31,504	100.00	31,504
Tri-County Ambulance District	110,409	100.00	110,409
<i>Total Overlapping</i>	<u>60,811,124</u>		<u>38,440,516</u>
<i>Totals</i>	<u><u>\$62,374,024</u></u>		<u><u>\$40,003,416</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Pledged Revenue Coverage
Sewer
Last Ten Years

Year	Sewer Operating Revenues (1)	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2016	\$2,192,683	\$1,668,739	\$523,944	\$296,015	\$118,371	1.26
2015	2,331,415	1,530,854	800,561	322,677	128,822	1.77
2014	2,098,783	1,502,746	596,037	288,723	86,856	1.59
2013	1,868,070	1,313,014	555,056	286,287	93,017	1.46
2012	1,557,720	1,133,937	423,783	262,215	101,536	1.17
2011	2,374,622	1,405,632	968,990	1,508,160	56,211	0.62
2010	2,206,260	1,266,215	940,045	210,230	89,085	3.14
2009	2,698,402	1,520,321	1,178,081	247,116	59,303	3.84
2008	1,433,478	969,066	464,412	198,304	35,973	1.98
2007	1,161,580	954,136	207,444	130,654	41,438	1.21

(1) Includes other non-operating revenues, except federal and state subsidies.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes Revenue Bonds, OPWC and OWDA loans, and capital leases payable solely from net revenues in the sewer enterprise fund.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Pledged Revenue Coverage
Water
Last Ten Years

Year	Water Operating Revenues (1)	Water Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2016	\$1,424,766	\$748,413	\$676,353	\$187,610	\$183,856	1.82
2015	1,434,459	1,023,449	411,010	180,898	193,837	1.10
2014	1,356,892	775,014	581,878	124,927	20,928	3.99
2013	1,072,310	1,077,757	(5,447)	102,514	15,241	(0.05)
2012	1,637,544	985,417	652,127	91,883	12,286	6.26
2011	1,197,596	2,045,027	(847,431)	90,153	28,897	(7.12)
2010	711,851	704,454	7,397	88,508	15,604	0.07
2009	639,256	618,423	20,833	86,945	17,166	0.20
2008	653,491	820,797	(167,306)	81,684	18,650	(1.67)
2007	659,913	643,108	16,805	76,495	20,063	0.17

(1) Includes other non-operating revenues, except federal and state subsidies.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes Revenue Bonds and OPWC and OWDA loans payable solely from net revenues in the water enterprise fund.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2016	92,420	\$3,706,724	\$40,107	5.20 %
2015	92,916	3,706,724	39,893	5.40
2014	92,774	3,562,491	38,400	4.80
2013	92,778	3,365,769	36,278	6.20
2012	92,501	3,277,618	35,433	6.30
2011	92,518	3,199,057	34,578	7.50
2010	92,582	2,951,856	31,884	9.50
2009	92,584	2,867,889	30,976	11.90
2008	92,634	2,949,765	31,843	6.20
2007	92,511	2,830,116	30,592	5.40

- Sources:**
- (1) Tuscarawas County Auditor
 - (2) U.S. Department of Commerce - Bureau of Economic Analysis; 2015 is the latest information available.
 - (3) Ohio Department of Job and Family Services - Office of Workforce Development

Tuscarawas County, Ohio
Principal Employers
Current Year and Nine Years Ago

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

Sources: Tuscarawas County and the 2016 Ohio Industrial Directory, published by Harris Publishing Company

2016			2007		
Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
873	1	2.09 %	960	1	2.12 %
422	2	1.01	323	4	0.71
404	3	0.97	250	8	0.55
375	4	0.90			
353	5	0.84			
328	6	0.78			
325	7	0.78			
288	8	0.69	300	5	0.66
256	9	0.61			
245	10	0.59	245	9	0.54
			690	2	1.53
			368	3	0.81
			250	6	0.55
			250	7	0.55
			201	10	0.45
<u>3,869</u>		<u>9.26 %</u>	<u>3,837</u>		<u>8.47 %</u>
<u>41,800</u>			<u>45,300</u>		

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Government				
Legislative and Executive				
Commissioners	7.00	7.00	6.00	6.00
Auditor	17.00	17.00	25.00	17.50
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	14.00	13.00	13.00	13.00
Board of Elections	10.00	13.00	13.00	12.50
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	7.00	7.00	7.00	7.00
Data Processing	5.00	4.00	5.00	4.00
Certificate of Title Administration	7.00	7.00	10.00	8.75
Judicial				
Common Pleas Court	15.00	15.00	16.00	15.25
Probate Court	5.00	5.00	6.00	4.00
Juvenile Court	15.00	13.00	17.00	17.50
Municipal Court	7.00	7.00	7.00	11.50
County Court	14.00	14.00	15.00	15.50
Clerk of Courts	11.00	10.00	11.00	9.00
Law Library	2.00	2.00	2.00	2.00
Public Safety				
Sheriff	39.00	43.00	40.00	45.25
Jail Operations	42.00	40.00	41.00	42.00
Probation/Community Corrections	11.00	9.00	8.00	8.00
911 Dispatch Center	21.00	21.00	20.00	20.00
Homeland Security and Emergency Management	3.00	4.00	3.00	4.00
Coroner	2.00	2.00	2.00	2.00
Public Works				
Engineer	27.00	30.00	30.00	31.50
Map Office	0.00	0.00	0.00	0.00
Sewer District	12.00	11.00	10.00	10.50
Water District	6.00	7.00	7.00	9.25
Solid Waste Grant	2.00	2.00	2.00	2.00
Health				
Developmental Disabilities	62.00	126.00	125.00	115.50
Dog and Kennel	4.00	4.00	5.00	3.50
Human Services				
Income Maintenance	50.00	50.00	43.00	41.00
Children's Services	34.00	34.00	33.00	30.00
Shared Employees	15.00	15.00	15.00	15.00
Veteran Services	10.00	10.00	10.00	10.00
Child Support Enforcement	28.00	28.00	29.00	28.00
County Home	0.00	0.00	0.00	0.00
Community and Economic Development	2.00	2.00	2.00	2.00
Total	<u>515.00</u>	<u>581.00</u>	<u>587.00</u>	<u>572.00</u>

Method: 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee, as of December 31

Sources: Departmental and County Auditor Payroll records

2012	2011	2010	2009	2008	2007
6.00	6.00	6.00	6.00	6.00	6.00
17.50	20.00	20.00	19.00	22.00	22.00
5.00	5.00	5.00	6.50	6.50	6.50
13.00	15.00	14.00	12.00	16.00	15.00
13.25	14.00	14.00	16.25	15.00	14.00
4.00	4.00	4.00	4.00	4.00	4.00
7.00	7.00	7.00	6.00	7.00	7.00
4.00	4.00	4.00	4.00	4.00	4.00
8.75	10.00	12.00	9.25	11.00	10.00
14.75	16.00	15.00	14.50	15.00	17.00
4.00	7.00	6.00	6.00	6.00	6.00
17.50	18.00	18.00	19.50	21.00	22.00
12.00	8.00	6.00	6.00	6.00	6.00
14.50	16.00	15.00	13.50	15.00	15.00
10.00	16.00	15.00	12.50	14.00	15.00
2.00	2.00	2.00	1.50	1.00	1.00
43.50	37.00	36.00	35.00	38.00	35.00
39.50	42.00	45.00	44.00	48.00	46.00
8.00	7.00	6.00	5.00	5.00	5.00
22.00	20.00	23.00	22.00	20.00	21.00
3.00	3.00	4.00	4.00	4.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
31.50	32.00	37.00	38.00	33.00	29.00
0.00	0.00	0.00	0.00	2.00	2.00
10.00	11.00	12.00	12.50	11.00	9.00
9.50	8.00	7.00	7.50	6.00	6.00
2.00	2.00	2.00	2.00	2.00	2.00
128.50	143.00	134.00	129.50	142.00	134.00
4.50	5.00	4.00	3.50	5.00	4.00
41.00	42.00	46.00	46.00	50.00	50.00
27.00	28.00	31.00	31.00	32.00	35.00
15.00	18.00	20.00	20.00	22.00	19.00
11.00	12.00	11.00	10.00	10.00	9.00
29.50	37.00	39.00	36.25	44.00	44.00
0.00	0.00	0.00	0.00	36.00	32.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>583.75</u>	<u>620.00</u>	<u>625.00</u>	<u>607.75</u>	<u>684.50</u>	<u>661.50</u>

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

	2016	2015	2014	2013
General Government				
Legislative and Executive				
Commissioners				
Number of resolutions	1,219	1,176	1,220	1,178
Number of meetings	101	96	100	99
Auditor				
Number of non-exempt conveyances	1,966	1,872	1,791	1,836
Number of exempt conveyances	1,914	1,847	1,724	1,852
Number of real estate transfers	3,880	3,719	3,515	3,688
Number of personal property returns	0	0	0	0
Number of non-payroll checks issued	24,588	23,849	22,038	22,504
Number of payroll checks issued	2,935	3,457	4,911	4,862
Number of payroll direct deposits	14,446	14,196	14,011	13,023
Treasurer				
Number of parcels billed	61,325	61,044	61,647	61,546
Return on portfolio (cash basis)	\$295,222	\$204,030	\$289,720	\$196,079
Prosecuting Attorney				
Number of cases - criminal	342	318	350	276
Number of cases - civil stalking	91	85	70	84
Number of cases - domestic violence	122	118	114	131
Board of Elections				
Number of registered voters	58,357	56,275	58,828	58,077
Number of voters last general election	42,154	31,879	24,156	15,821
Percentage of register voters that voted	72.23%	56.65%	41.06%	27.24%
Recorder				
Number of deeds recorded	3,549	3,656	3,070	3,487
Number of mortgages recorded	3,391	3,202	2,946	3,604
Data Processing				
Number of users served	361	390	369	408
Risk Management				
Number of claims	21	24	10	11
Judicial				
Common Pleas Court - General Division				
Number of civil cases filed	809	693	698	846
Number of criminal cases filed	355	334	368	299
Number of D.R. filings including post-decree	876	920	815	786
Juvenile Court				
Number of Delinquencies filed	264	238	267	320
Number of Traffic Cases	371	399	403	422
Number of Neglect/Abuse Cases	41	46	38	31
Number of Unruly Cases	88	46	67	60
Number of Contributing Cases	28	18	24	16
Number of Parentage cases	331	246	263	290
Number of Tobacco cases	0	2	2	7

2012	2011	2010	2009	2008	2007
1,166	1,192	1,234	1,238	1,211	1,061
98	95	101	101	99	103
1,699	1,526	1,576	1,469	1,797	2,077
1,662	1,562	1,525	1,561	1,647	1,758
3,361	3,088	3,101	3,030	3,444	3,835
0	0	16	17	640	1,050
22,714	24,175	25,947	27,067	28,752	28,304
5,678	6,138	7,461	8,414	9,755	9,738
12,750	12,770	12,223	11,697	15,795	10,869
61,556	63,489	61,567	61,567	63,801	61,700
\$175,838	\$230,596	\$433,904	\$1,093,128	\$2,039,825	\$2,660,919
323	521	518	599	553	445
65	66	92	90	86	58
133	152	172	144	139	114
59,884	58,283	59,920	58,771	59,778	56,625
41,693	29,744	29,875	24,702	43,650	23,992
69.62%	51.03%	49.86%	42.03%	73.02%	42.37%
3,202	2,935	2,783	3,545	3,606	3,788
3,528	2,862	3,213	3,011	3,673	4,836
356	347	309	368	352	352
10	5	4	2	9	2
1,167	1,256	1,341	1,358	948	992
340	309	323	335	300	456
837	999	1,159	579	1,067	1,044
443	443	410	502	529	539
446	394	455	467	511	537
42	54	66	41	47	50
102	108	113	94	111	111
37	35	57	52	12	20
289	350	443	433	404	382
12	5	2	0	6	9

(continued)

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

	2016	2015	2014	2013
Probate Court				
Number of Estates filed	442	482	462	501
Number of Guardianships filed	35	63	37	38
Number of Civil cases filed	64	26	24	6
Number of Adoptions filed	66	55	62	71
Number of Minor Settlements filed	12	5	12	32
Number of Name Changes filed	28	30	22	20
Number of Marriage Licenses filed	584	616	603	604
Tuscarawas County Court				
Number of civil cases filed	577	589	795	669
Number of criminal cases filed	693	779	769	759
Number of traffic cases filed	3,302	4,016	4,069	3,197
Number of civil cases terminated	550	616	478	585
Number of criminal cases terminated	778	1,267	1,198	1,332
Number of traffic cases terminated	3,590	3,956	4,316	3,222
Clerk of Courts				
Number of civil cases filed	866	785	769	925
Number of criminal cases filed	343	324	333	290
Number of Court of Appeals cases filed	59	68	56	63
Number of Domestic cases filed	528	533	496	529
Number of MWCD Objections filed	0	0	0	0
Number of Motor Vehicle Titles issued	70,543	66,264	65,659	63,238
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	107	99	102	102
Prisoners transported	1,401	1,333	831	827
Number of miles transporting prisoners	60,473	55,822	37,065	30,350
Average days served per prisoner	15	38	31	28
Average daily housing cost	\$80	\$82	\$74	\$70
Average cost per meal served	\$1.14	\$1.16	\$1.04	\$1.12
Enforcement				
Number of incidents reported	7,523	6,977	7,422	7,277
Number of calls responded to	17,201	17,071	16,253	17,306
Number of papers served	1,967	1,868	2,070	2,238
Number of telephone calls	50,024	49,075	50,376	50,772
Court Security Hours	5,293	5,022	4,883	4,731
Number of sheriff's sales	161	152	199	279
Number of CCW Licenses issued	2,566	1,645	1,181	1,392
Number of registered SORN offenders	116	131	125	125
Homeland Security & Emergency Management				
Number of Haz-Mat responses	14	8	11	11
Public Works				
Engineer				
Miles of roads resurfaced	24.8	7.8	14.8	11.3
Number of bridges replaced/improved	3	8	2	7
Number of culverts built/replaced/improved	35	14	38	18

2012	2011	2010	2009	2008	2007
465	437	423	440	505	479
58	38	33	40	57	45
11	20	8	9	9	8
66	57	40	69	83	63
4	3	9	8	9	12
31	19	19	28	23	26
600	544	551	576	558	567
544	422	461	669	891	763
840	659	769	759	823	872
3,206	2,577	2,774	3,197	2,884	2,717
535	482	560	759	970	703
1,366	1,096	1,269	1,247	1,407	922
3,517	2,805	3,171	3,595	3,278	2,773
1,167	1,322	1,441	1,358	948	983
330	307	338	335	300	456
72	47	48	69	76	78
554	630	653	579	583	578
0	1	0	1	1	7
60,340	58,880	56,118	65,683	70,383	69,955
96	97	94	108	116	102
719	1,243	942	1,125	1,355	N/A
25,323	30,559	27,392	33,730	42,142	N/A
32	42	50	27	30	30
\$77	\$78	\$82	\$73	\$50	\$50
\$1.15	\$1.30	\$1.59	\$1.39	\$1.53	\$1.42
7,518	7,444	7,454	8,208	8,693	12,606
16,260	17,454	17,003	16,325	18,990	N/A
2,509	2,563	3,380	3,643	3,676	N/A
51,224	49,414	48,901	44,612	48,996	40,425
4,233	4,233	4,553	5,184	6,546	6,240
298	268	404	369	368	391
570	388	418	489	532	880
141	111	118	185	136	115
6	10	1	6	7	12
13.0	12.4	18.1	20.2	9.1	27.0
4	7	9	9	10	12
74	45	35	48	43	26

(continued)

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

	2016	2015	2014	2013
Sewer District				
Average daily sewage treated (in million gallons per day)	0.76	0.83	0.89	0.89
Number of tap-ins	9	42	32	13
Number of customers	3,672	3,907	4,252	4,092
Water District				
Average daily water treated (in million gallons per day)	0.56	0.71	0.59	0.65
Average daily water billed (in million gallons per day)	0.37	0.38	0.37	0.37
Number of tap-ins	9	77	58	25
Number of customers	2,544	2,479	2,580	2,456
Health				
Developmental Disabilities				
Adult Program				
Days of Non-Vocational Attendance	10,731	20,731	25,503	28,377
Individuals Served (Non-Vocational)	96	141	163	197
Other Services (Adult Day, Home service)	86	135	26	24
Adults Served (All Programs)	436	408	526	495
Children's Program				
Days of Attendance (0-2 Years)	1,400	1,174	1,354	1,119
Days of Attendance (3-5 Years)	3,372	3,002	3,264	3,384
Days of Attendance (6-21 Years)	1,451	2,001	2,434	3,283
Individuals Served (Children)	176	194	158	178
Transportation (One Way Trips)				
Children's Programs	3,179	5,252	5,662	6,899
Adult Programs	15,338	34,909	37,545	48,466
Total Individuals served by the DD Board	612	602	684	673
Human Services				
Jobs and Family Services				
Average client count - food stamps	5,485	5,392	5,788	6,227
Average client count - day care	394	314	324	343
Average client count - Medicaid	8,977	3,811	2,834	4,727
Average client count - Ohio Works First	248	275	274	315
Average client count - utility assistance	0	21	0	0
Child Support Enforcement Agency				
Average number of active support orders	7,243	7,315	7,500	7,555
Percentage collected	72.21%	72.88%	72.59%	72.00%
Children's Services				
Average client count - foster care	88	66	83	105
Average client count - adoption	23	31	24	32
Veteran Services				
Number of clients served	18,503	20,909	18,753	15,727
Amount of benefits paid to county residents	\$138,102	\$242,999	\$304,536	\$256,535
Community and Economic Development				
Number of new enterprise zone agreements	2	1	4	4
Number of related infrastructure projects	0	0	0	0

Source: Tuscarawas County

2012	2011	2010	2009	2008	2007
0.77	0.98	0.79	0.79	0.92	0.86
17	10	17	130	21	7
4,070	4,060	4,370	3,800	3,693	3,689
0.70	0.64	0.63	0.57	0.55	0.55
0.40	0.46	0.42	0.43	0.42	0.43
21	7	4	14	8	11
2,436	2,690	2,660	2,397	2,406	2,410
30,346	32,590	32,354	34,042	34,237	32,127
193	208	204	202	229	200
24	25	30	57	81	179
388	385	436	409	475	379
973	1,156	1,020	1,028	1,173	1,288
3,164	3,283	2,767	2,855	2,761	2,440
4,220	4,867	5,074	5,333	4,707	4,358
194	235	173	103	104	166
8,524	12,006	9,946	17,020	8,510	10,230
43,396	49,860	52,946	64,471	54,312	53,682
582	620	609	512	579	545
5,899	6,099	5,750	5,500	4,246	3,623
387	396	737	770	699	699
3,676	3,814	3,650	7,400	6,715	6,386
637	423	331	434	397	355
1	0	0	252	744	1,737
7,801	8,158	8,318	8,379	8,101	7,929
72.00%	70.81%	68.06%	68.00%	70.13%	70.47%
117	87	86	95	127	134
28	26	19	37	27	30
16,029	15,130	17,043	15,642	20,880	19,059
\$252,473	\$305,249	\$311,708	\$324,850	\$389,565	\$349,159
3	2	2	1	2	2
0	8	5	6	7	4

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

	2016	2015	2014	2013
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	2	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
Recorder				
Administrative office space (square feet)	2,625	2,625	2,625	2,625
Buildings and Grounds				
Administrative office space (square feet)				
Number of vehicles	2	2	2	3
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	2
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	2	2	2	1
Number of vehicles	5	6	5	4
Municipal Court				
Number of court rooms	3	3	3	3
County Court				
Number of vehicles	2	1	2	2
Clerk of Courts				
Administrative office space (square feet)	3,553	3,553	3,553	3,553
Public Safety				
Sheriff				
Sheriff's Office space (entire building) (square feet)	68,212	68,212	68,212	68,212
Number of patrol vehicles	46	39	42	35
Probation/Community Corrections				
Number of vehicles	3	1	2	2
Homeland Security & Emergency Management				
Number of emergency response vehicles	4	3	3	3

2012	2011	2010	2009	2008	2007
1,847	1,847	1,330	1,330	1,330	1,330
4,600 3	4,600 3	5,636 3	5,636 2	5,636 2	5,636 2
2,622	2,622	1,333	1,333	1,333	1,333
4,074	4,074	3,734	3,734	3,734	3,734
3,842	3,842	3,120	3,120	3,120	3,120
2,625	2,625	2,420	2,420	2,420	2,420
3	3	3	2	2	2
1,369	1,369	1,309	1,309	1,309	1,309
2	2	2	2	2	2
1	1	1	1	1	1
1 4	1 4	1 5	1 5	1 5	1 5
1	1	1	1	1	1
1	2	2	1	1	1
3,553	3,553	3,422	3,422	3,422	3,422
68,212 39	68,212 36	68,212 37	68,212 36	68,212 36	68,212 36
2	2	2	2	2	2
1	1	1	1	1	1

(continued)

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

	2016	2015	2014	2013
Public Works				
Engineer				
Centerline miles of roads	466	466	467	467
Number of bridges	273	273	272	273
Number of culverts	3,099	3,099	2,100	2,099
Number of traffic signs	2,636	2,636	2,636	2,636
Number of vehicles	61	57	56	56
Sewer District				
Number of treatment facilities	5	5	5	5
Number of pumping stations	25	25	25	25
Miles of sewer lines	77	77	77	77
Number of vehicles	12	13	13	14
Water District				
Number of treatment facilities	4	4	4	4
Miles of water lines	53	53	53	53
Number of vehicles	9	10	9	8
Human Services				
Jobs and Family Services				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	1	0	0	0
Children Services				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	4	4	4	3
Child Support Enforcement Agency				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	0	0	0	0
Veteran Services				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	4	1	1	1
County Home				
Number of vehicles	0	0	0	0

Source: Tuscarawas County

2012	2011	2010	2009	2008	2007
467	467	467	467	467	467
273	274	274	274	274	263
3,099	3,292	3,292	3,292	3,292	3,292
2,636	2,636	2,636	2,636	2,636	2,636
56	54	56	54	54	54
5	5	4	4	4	4
25	20	20	20	20	20
76	76	73	73	73	73
16	15	8	8	8	8
4	4	4	4	4	4
53	49	49	49	49	49
8	8	5	5	5	5
11,994	11,994	11,994	11,994	11,994	11,994
0	0	2	2	2	2
12,484	12,484	12,484	12,484	12,484	12,484
4	4	7	7	7	7
1,500	1,500	1,500	1,500	1,500	1,500
1	1	2	2	2	2
2,584	2,584	2,584	2,584	2,584	2,584
1	1	1	1	1	1
0	0	0	3	3	3

(This Page Intentionally Left Blank)



This page intentionally left blank.



Dave Yost • Auditor of State

TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 19, 2017**