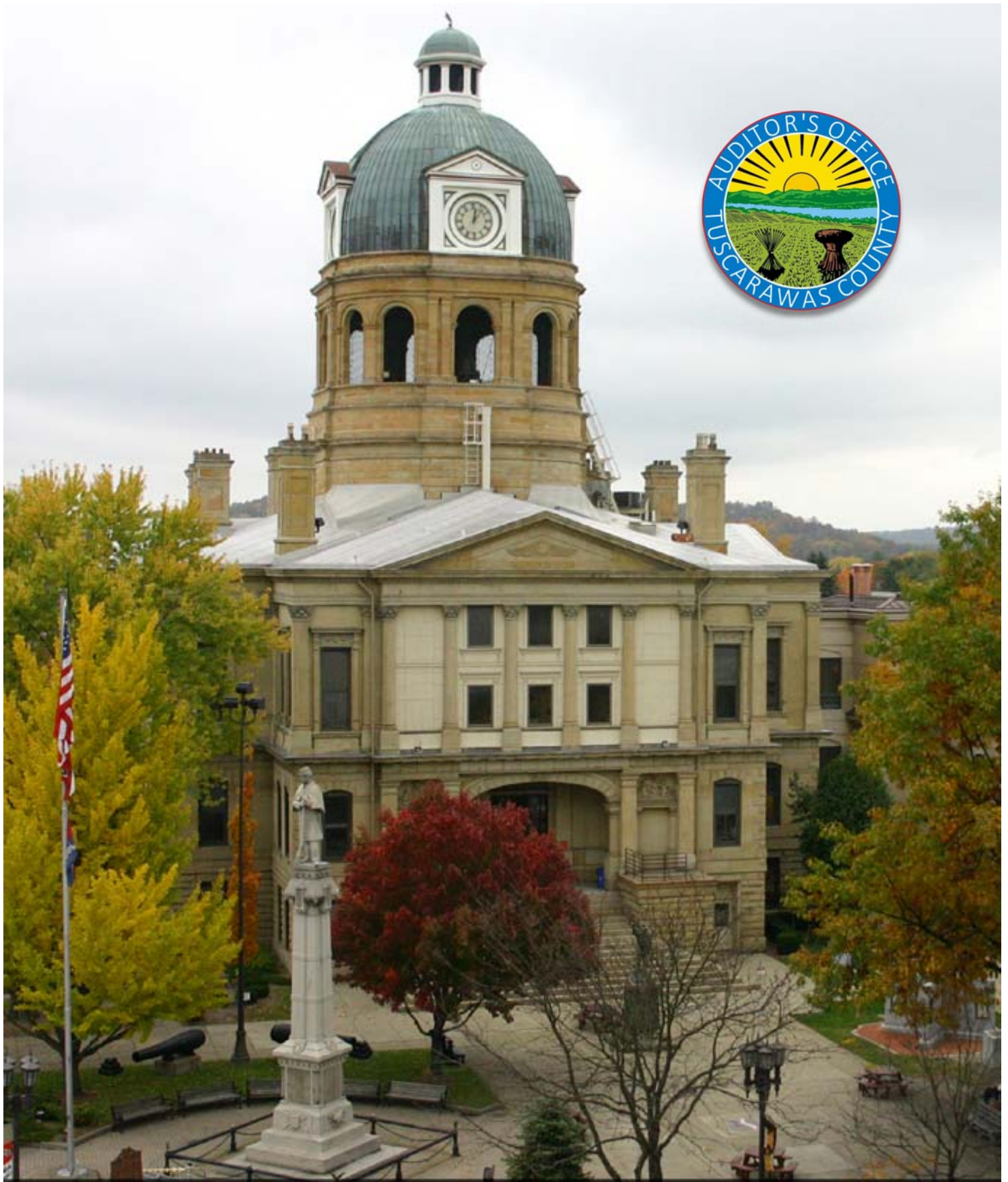


# TUSCARAWAS COUNTY, OHIO

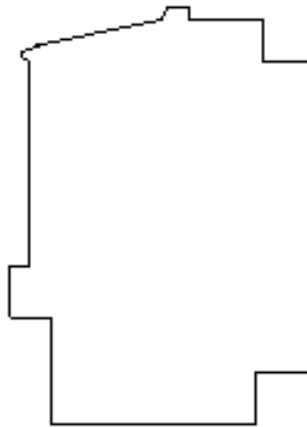


**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2022**

# **Tuscarawas County, Ohio**

## **Annual Comprehensive Financial Report**

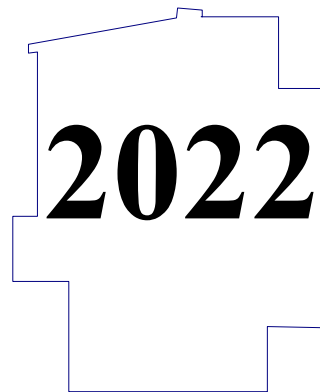
For the Year Ended December 31, 2022



Larry Lindberg  
*Tuscarawas County Auditor*

Prepared by the Tuscarawas County Auditor's Office

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



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

**LARRY LINDBERG  
Tuscarawas County Auditor**

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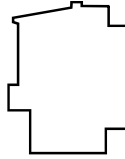
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# *Auditor's Office*

## *Tuscarawas County*

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



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

December 21, 2023

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

In a year when we are trying to recover from the global pandemic, we are pleased to present the 2022 Annual Comprehensive Financial Report for the County of Tuscarawas. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2022, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

### **PROFILE OF THE GOVERNMENT**

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The County has 40,867 housing units, which are 69.9 percent owner-occupied. The largest city in Tuscarawas County is New Philadelphia with a total of 17,437 residents. New Philadelphia has 8,477 housing units, which are 59 percent owner-occupied. The County's second largest city, with 12,997 residents, is Dover, which has 5,594 housing units that are 61 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,168. Uhrichsville has 2,168 housing units, which are 55 percent owner-occupied. In 2022, the average selling price of a home in Tuscarawas County was \$173,650. The County includes 571 square miles and has a 2022 population estimate of 91,937, of which 70,883 are ages 18 or over. Please note that only some 2022 census figures were available.

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

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

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

## **LOCAL ECONOMY**

The year 2022 continued to be consumed with the first global pandemic in over 100 years. The 117th Congress passed the American Rescue Plan Act (ARPA) to provide additional relief due to the continued impact of COVID-19. Unlike the Coronavirus Aid, Relief, and Economic Security Act (also known as the CARES Act), monies are being distributed directly to the subdivisions. The entity of Tuscarawas County received the second and final receipt of \$8,933,698 for a total of \$17,867,396. The County appropriated these funds to multiple organizations and County departments to increase the quality of life and enjoyment for the residents of the County. Some of the largest projects include appropriations to the Sewer and Water District, County Engineer's Office, and a Men's Residential Treatment Center.

Rebounding from the pandemic, lodging receipts, which are used as a gauge for the number of visitors to the County, increased from \$14,606 in 2021 to \$15,262 in 2022. This amount is similar to receipts in 2019 and 2018. However, the lodging receipts had drastically increased since 2012 as a result of workers coming to our County during the oil and gas boom. Even though that has subsided, our lodging receipts still remain significantly high when comparing it to the 5-year average of \$3,796 between 2007 and 2011. The County imposed a 3 percent hotel/motel tax in 1980.

Progress continued in our County throughout 2022. Construction of the City of New Philadelphia's newest hotel, Marriott TownePlace Suites Hotel, was completed in summer 2023. This new hotel is a four-story structure that overlooks the Tuscarawas River. ProVia, manufacturer of building products, located outside of the Village of Strasburg, continues with their plans of doubling the size of its facility. Projected to add 150 more jobs over the next five years, this expansion will cost between \$14 million and \$18 million. In December, Ohio Tax Credit Authority approved a 10-year job creation for Battle Motors. If Battle Motors reaches its goal of adding 434 full-time jobs over the next 10 years, the \$18 million in new payroll could add \$270,000 in income tax to the City of New Philadelphia. During 2022, clean-up continued at the former Howden Buffalo property. The property is now owned by the Tuscarawas Economic Development Corporation. There has been interest by several area companies in the property. In January, WJER Radio was sold to Lauren International. Lauren International has its headquarters in New Philadelphia and is keenly focused on serving the community. Lauren International hopes to bring additional resources and technology upgrades that will move them into the next level of broadcasting.

In March 2022, Cleveland Clinic Union Hospital announced the hiring of a new president, Col. Thomas J. Rogers, M.D. He started in his new position during the summer of 2022. He is originally from the Stark County-North Canton area. Founded originally in 1906, Cleveland Clinic Union Hospital is one of the largest employers in our County. The partnership with the Cleveland Clinic has helped ensure that operations and services would continue at high levels for the citizens of our County.

Even though the pandemic is still ongoing, public and non-profit entities found ways to keep moving forward. The City of New Philadelphia continued its work with the Ohio Department of Transportation on constructing a 3.2-mile bicycle and pedestrian trail from Kent State University-Tuscarawas (KSU-Tusc) campus to downtown New Philadelphia. Costing approximately \$3 million, the trail gives students and residents a safer route to travel to and from the downtown.

Activity continued at Harry Clever Field in the City of New Philadelphia. With the assistance of the Ohio Department of Transportation, the new airport beacon light was completed at Harry Clever Field, the City's municipal airport. State funding was secured for several projects in the County. \$330,000 was allocated for the reconstruction of the historic Fort Laurens. Fort Laurens is the only Revolutionary War site in Ohio. \$300,000 was for the Friends of the Homeless. These funds will assist in building the House of Hope, a homeless shelter to provide food and other services to rebuild the lives of residents in the area. \$200,000 was awarded to the Village of Tuscarawas for improvements at the Memorial Park. In March 2022, the County celebrated the grand opening of the Harbor Freight store in New Philadelphia. The company hired locally, bringing approximately 25-30 new jobs to the community.

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

New residential construction totaled \$30,053,331 for 2022, which is slightly higher than the 2021 level. The following areas accounted for nearly 54 percent of the growth in our County: the City of New Philadelphia (\$6,214,429), the Township of Lawrence (\$4,379,657), the Township of Sugarcreek (\$1,858,343), the Township of Franklin (\$1,669,171), the City of Dover (\$1,237,514), the Village of Sugarcreek (\$540,571), and the Township of Mill (\$226,229).

In 2022, Tuscarawas County saw the annual average sale price of \$173,650, which was slightly lower than last year's average sale price of \$187,673, and sales continued to be at high levels. The City of New Philadelphia had 165 property transfers with the average sale price of \$197,659; the City of Dover had 105 residential property transfers with the average sale price of \$194,737, and the Uhrichville/Dennison area had 56 property transfers with an average sale price of \$109,395. The average sale price in southern Tuscarawas County was \$135,878, and in the northern end of the County it was \$150,521. The gap between the two regions increased slightly in 2022. Favorable interest rates continue to help promote a viable market.

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

## **RELEVANT FINANCIAL POLICIES**

The County Commissioners have developed a practice of establishing appropriations based upon anticipated new revenues as certified by the Budget Commission. In 2022, Commissioners dedicated one mill of the three-mill permissive transfer tax to fund future County building maintenance and improvements. The Commissioners previously issued \$1.45 million in Recovery Zone Economic Development Bonds to provide needed repairs to the County Justice Center and County Administration Building.

## **MAJOR INITIATIVES**

The County actively replaced or improved capital assets in 2022. The County purchased outdoor kennel run fencing and a new vehicle for the Dog Pound, replaced aging carpeting and flooring in multiple offices/departments, invested money into updates at the fairgrounds, purchased 5 new cruisers for the Sheriff's Office, and also updated the software used by the court system.

The Tuscarawas County Metropolitan Sewer District provides water and sewer services in various rural areas of our County. No major projects were completed in 2022. Many new projects were added with the assistance of ARPA money.

The County Engineer oversaw the paving of approximately 27 miles of County roads and the chip sealing of approximately 35 miles of County roads. In addition, 1 bridge was improved; 3 safety improvement projects were completed along with 2 slip repair projects; 53 defective cross culverts were replaced, totaling a length of 2,142 feet; and approximately 26 miles of roadway centerline were applied.

## LONG-TERM FINANCIAL PLANNING

A voter-approved local sales tax was approved in May of 2017 for a ten-year period. The tax generates 1 percent of sales tax revenue for general fund operations. Our County has one of the lower sales tax rates in the State of Ohio at 6.75 percent. The sales tax generates approximately 54 percent of the general fund receipts.

One of the County's larger operating revenues has been the Local Government Fund (LGF), which is money distributed to subdivisions by the State of Ohio. LGF monies help support basic day-to-day governmental services that residents not only need, but also expect. While LGF has suffered reductions in State funding in recent years, the County's share in 2022 increased to \$1,142,681 when compared to the prior year's amount of \$1,062,541.

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

## AWARDS AND ACKNOWLEDGMENTS

**Awards** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its annual comprehensive financial report for the year ended December 31, 2021. This was the thirty-sixth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

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

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

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

Sincerely,



Larry Lindberg  
Auditor  
Tuscarawas County



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Tuscarawas County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morill*

Executive Director/CEO

**Tuscarawas County, Ohio**  
*Elected Officials*  
*December 31, 2022*

Board of Commissioners

Chris Abbuhl  
Al Landis  
Kerry Metzger

Engineer

Joseph S. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Jeanne Stephen

Recorder

Lori L. Smith

Coroner

Dr. Jeffrey L. Cameron

Sheriff

Orvis Campbell

Court of Common Pleas – General

Michael Ernest  
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Adam Wilgus

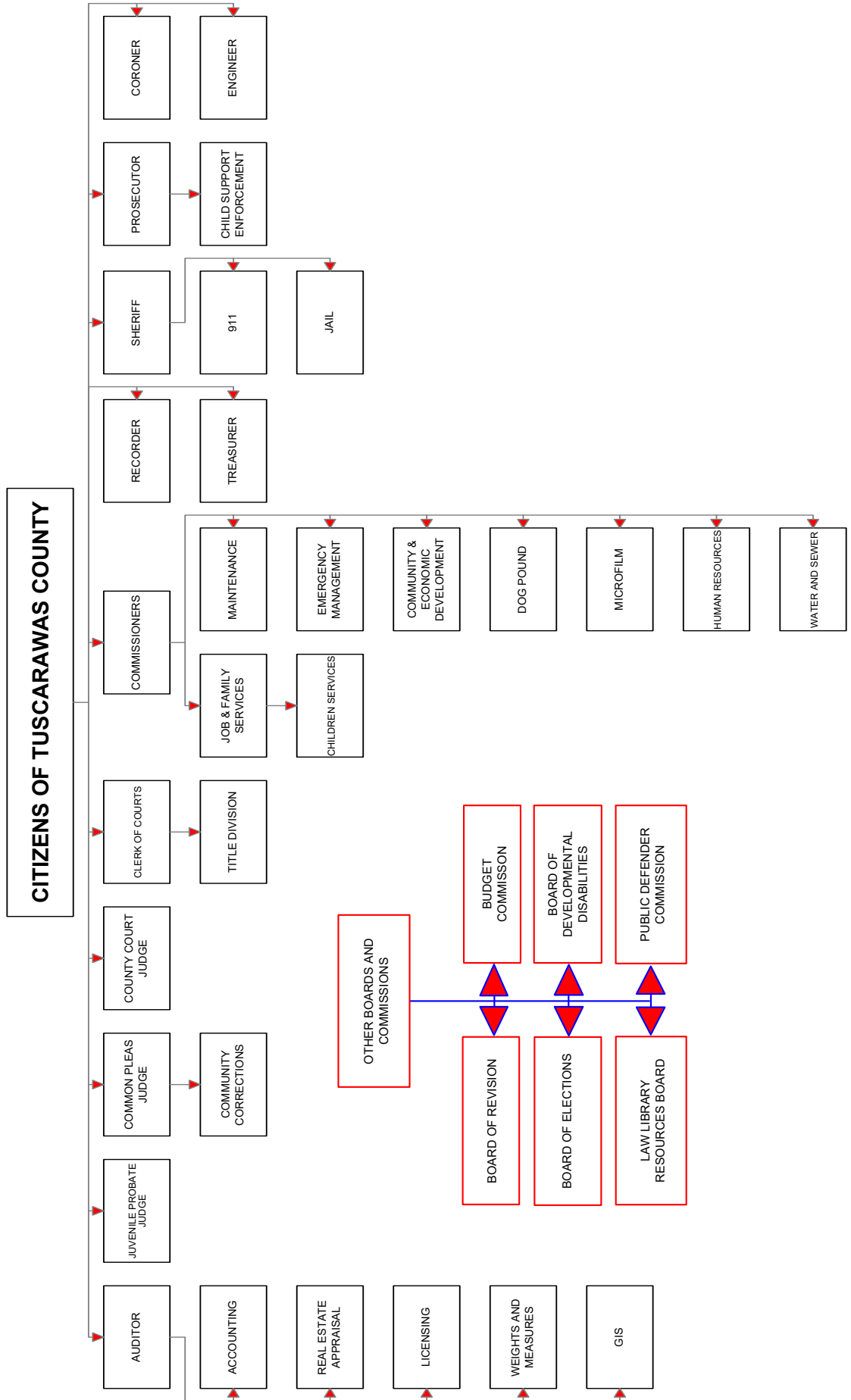
County Court – Southern District

Brad Hillyer

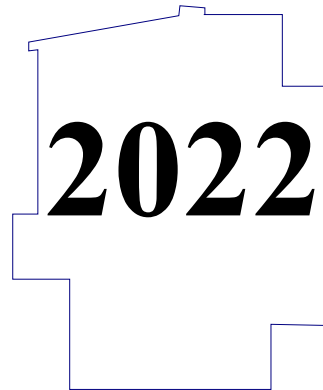
New Philadelphia Municipal Court

Nanette DeGarmo VonAllman

# TUSCARAWAS COUNTY GOVERNMENT



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



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

**LARRY LINDBERG  
Tuscarawas County Auditor**

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**INDEPENDENT AUDITOR'S REPORT**

Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

***Report on the Audit of the Financial Statements***

***Opinions***

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2022, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Public Assistance, Motor Vehicle License and Gas Tax and Local Fiscal Recovery Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Tuscarawas County Healthcare Consortium, which represent 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2022, and the respective changes in financial position, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Tuscarawas County Healthcare Consortium, is based solely on the report of other auditors.

***Basis for Opinions***

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

***Emphasis of Matter***

As discussed in Note 3 to the financial statements, during 2022, the County restated the December 31, 2021 balances to account for an interfund receivable. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

***Required Supplementary Information***

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

***Supplementary information***

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

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

***Other Information***

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

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

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2023, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

December 21, 2023

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The discussion and analysis of Tuscarawas County's (the "County") financial performance provides an overview of the County's financial activities for the year ended December 31, 2022. 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 2022 are as follows:

- The County's total net position increased from 2021 to 2022. Despite a significant rise in expenses resulting primarily from a change in OPEB expenses, moderately increasing revenues continued to outpace expenses in 2022.
- Ohio Department of Transportation and Ohio Public Works Commission grants for transportation projects yielded an increase in capital grants and contributions revenues.
- Sales taxes increased in 2022 due to increased consumer spending.
- A change in OPEB expense contributed to a rise in expenses for both governmental activities and business-type activities. Although total OPEB expense was still negative, it changed from (\$16,808,628) in 2021 to (\$4,059,785) in 2022.
- The large increase in assets was primarily due to the increase in cash and cash equivalents resulting from the receipt of local fiscal recovery funding under the American Rescue Plan. However, the increase in assets was offset by a similar increase in liabilities for unearned revenue related to this funding.
- At the end of the current year, unassigned fund balance for the general fund was \$16,617,803, which represents 57.54 percent of total general fund expenditures for 2022.

### **Overview of the Financial Statements**

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

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

### **County-Wide Financial Statements**

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

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**Statement of Net Position and Statement of Activities**

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

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

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

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

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

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

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

**Fund Financial Statements**

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

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

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

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

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

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

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

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

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

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

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**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2022 compared to 2021:

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	(Restated)		(Restated)		(Restated)	
	2022	2021	2022	2021	2022	2021
<b>Assets</b>						
Current and Other Assets	\$103,427,622	\$93,696,695	\$1,805,061	\$2,060,544	\$105,232,683	\$95,757,239
Net Pension Asset	311,374	238,704	9,937	10,267	321,311	248,971
Net OPEB Asset	4,961,109	2,769,753	155,507	116,395	5,116,616	2,886,148
Capital Assets, Net	79,096,927	76,398,219	34,339,947	34,426,403	113,436,874	110,824,622
<i>Total Assets</i>	<u>187,797,032</u>	<u>173,103,371</u>	<u>36,310,452</u>	<u>36,613,609</u>	<u>224,107,484</u>	<u>209,716,980</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Refunding	0	0	153,748	159,996	153,748	159,996
Pension	6,991,182	4,108,544	194,825	167,623	6,994,348	4,276,167
OPEB	222,179	1,696,170	799	72,665	202,118	1,768,835
Asset Retirement Obligations	0	833	0	0	0	833
<i>Total Deferred Outflows of Resources</i>	<u>7,213,361</u>	<u>5,805,547</u>	<u>349,372</u>	<u>400,284</u>	<u>7,350,214</u>	<u>6,205,831</u>
<b>Liabilities</b>						
Current Liabilities	23,092,431	14,110,616	261,947	201,999	23,354,378	14,312,615
Long-Term Liabilities						
Due Within One Year	1,507,073	1,593,850	704,656	727,155	2,211,729	2,321,005
Due in More Than One Year:						
Net Pension Liability	14,754,539	23,629,603	446,631	999,741	15,201,170	24,629,344
Other Amounts	1,575,062	1,585,864	9,274,834	9,935,292	10,849,896	11,521,156
<i>Total Liabilities</i>	<u>40,929,105</u>	<u>40,919,933</u>	<u>10,688,068</u>	<u>11,864,187</u>	<u>51,617,173</u>	<u>52,784,120</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	13,874,539	12,652,597	0	0	13,874,539	12,652,597
Leases	109,924	121,152	0	0	109,924	121,152
Pension	17,132,224	10,469,989	736,088	435,118	17,676,653	10,905,107
OPEB	5,114,850	8,341,762	181,531	355,632	5,275,521	8,697,394
<i>Total Deferred Inflows of Resources</i>	<u>36,231,537</u>	<u>31,585,500</u>	<u>917,619</u>	<u>790,750</u>	<u>36,936,637</u>	<u>32,376,250</u>
<b>Net Position</b>						
Net Investment in Capital Assets	77,584,604	75,316,227	24,626,154	24,105,275	102,210,758	99,421,502
Restricted	35,351,659	35,854,947	11,511	9,771	35,363,170	35,864,718
Unrestricted (Deficit)	4,913,488	(4,767,689)	416,472	243,910	5,329,960	(4,523,779)
<i>Total Net Position</i>	<u>\$117,849,751</u>	<u>\$106,403,485</u>	<u>\$25,054,137</u>	<u>\$24,358,956</u>	<u>\$142,903,888</u>	<u>\$130,762,441</u>

The net pension liability is the largest single liability reported by the County at December 31, 2022. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires



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action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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 previously, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, the net pension liability is separately identified within the long-term liability section of the statement of net position.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. The County's total net position increased from the prior fiscal year, with assets and deferred outflows of resources exceeding liabilities and deferred inflows of resources as of December 31, 2022. By far, the largest portion of the County's net position represents capital assets (e.g., land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, intangible right to use lease assets, and sewer/water lines) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

The greatest increase in net position was in the unrestricted net position balance. At December 31, 2022, the portion of the County's net position that is unrestricted and which may be used to meet the County's ongoing obligations to citizens and creditors reached a positive balance after having a deficit balance at the prior year end. The remaining balance represents resources that are subject to restrictions on how they can be used.

Governmental activities net position increased from 2021 to 2022. Governmental net position improved as increased revenues continued to outpace expenses, despite the more significant rise in expenses that mainly resulted from a change in OPEB expenses.

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

The decrease in total entity-wide liabilities in 2022 was primarily due to the significant reduction in the County's net pension liability, coupled with the repayment of debt. Those decreases were partly offset by the large increase in current and other liabilities due to an increase in unearned revenue related to the local fiscal recovery funding. The net pension liability represents the County's proportionate share of the unfunded benefits of the OPERS and STRS plans. As indicated previously, changes in pension assumptions affect the balances of the net pension liability. The increases in deferred outflows of resources and deferred inflows of resources were also related to pension.

Total business-type activities net position also increased during 2022 as revenues continued to exceed expenses, despite a decline in revenues and a rise in expenses. Revenues declined due to a drop in capital grants and contributions, and expenses rose mainly due to the change in OPEB expense.

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Table 2 shows the changes in net position for 2022 compared to 2021.

	Governmental Activities		Business-Type Activities		Total	
	(Restated)		(Restated)		(Restated)	
	2022	2021	2022	2021	2022	2021
<b>Revenues</b>						
Program Revenues:						
Charges for Services and Sales	\$8,411,948	\$7,215,948	\$3,770,998	\$3,780,130	\$12,182,946	\$10,996,078
Operating Grants, Contributions and Interest	27,260,527	26,680,211	0	0	27,260,527	26,680,211
Capital Grants and Contributions	3,849,250	1,657,097	401,210	804,397	4,250,460	2,461,494
<b>Total Program Revenues</b>	<b>39,521,725</b>	<b>35,553,256</b>	<b>4,172,208</b>	<b>4,584,527</b>	<b>43,693,933</b>	<b>40,137,783</b>
General Revenues:						
Property Taxes	14,187,014	14,008,983	0	0	14,187,014	14,008,983
Sales Taxes	17,234,753	16,214,602	0	0	17,234,753	16,214,602
Lodging Taxes	510,669	495,080	0	0	510,669	495,080
Grants and Entitlements	3,103,790	3,081,137	0	0	3,103,790	3,081,137
Gain on Sale of Capital Assets	0	25,213	0	0	0	25,213
Investment Earnings and Other Interest	974,172	64,245	0	0	974,172	64,245
Other	598,564	818,705	10,231	18,573	608,795	837,278
<b>Total General Revenues</b>	<b>36,608,962</b>	<b>34,707,965</b>	<b>10,231</b>	<b>18,573</b>	<b>36,619,193</b>	<b>34,726,538</b>
<b>Total Revenues</b>	<b>76,130,687</b>	<b>70,261,221</b>	<b>4,182,439</b>	<b>4,603,100</b>	<b>80,313,126</b>	<b>74,864,321</b>
<b>Program Expenses</b>						
Governmental Activities:						
General Government:						
Legislative and Executive:						
Primary Government	8,775,329	6,390,035	0	0	8,775,329	6,390,035
External Portion	15,926	18,061	0	0	15,926	18,061
Intergovernmental	572,822	551,263	0	0	572,822	551,263
Judicial	5,053,518	3,208,948	0	0	5,053,518	3,208,948
Public Safety:						
Primary Government	10,299,424	7,119,599	0	0	10,299,424	7,119,599
Intergovernmental	1,411,736	1,067,150	0	0	1,411,736	1,067,150
Public Works:						
Primary Government	8,696,342	8,815,007	0	0	8,696,342	8,815,007
Intergovernmental	527,987	216,265	0	0	527,987	216,265
Health:						
Primary Government	10,081,235	7,456,412	0	0	10,081,235	7,456,412
Intergovernmental	982,744	969,674	0	0	982,744	969,674
Human Services:						
Primary Government	17,642,486	13,585,396	0	0	17,642,486	13,585,396
Intergovernmental	51,900	12,500	0	0	51,900	12,500
Conservation and Recreation						
Primary Government	501,043	604,329	0	0	501,043	604,329
Intergovernmental	6,950	0	0	0	6,950	0
Debt Service:						
Interest	64,979	60,623	0	0	64,979	60,623
Sewer	0	0	2,062,969	1,698,946	2,062,969	1,698,946
Water	0	0	1,424,289	1,088,865	1,424,289	1,088,865
<b>Total Expenses</b>	<b>64,684,421</b>	<b>50,075,262</b>	<b>3,487,258</b>	<b>2,787,811</b>	<b>68,171,679</b>	<b>52,863,073</b>
<b>Change in Net Position</b>	<b>11,446,266</b>	<b>20,185,959</b>	<b>695,181</b>	<b>1,815,289</b>	<b>12,141,447</b>	<b>22,001,248</b>
<b>Net Position Beginning of Year</b>	<b>106,403,485</b>	<b>86,217,526</b>	<b>24,358,956</b>	<b>22,543,667</b>	<b>130,762,441</b>	<b>108,761,193</b>
<b>Net Position End of Year</b>	<b>\$117,849,751</b>	<b>\$106,403,485</b>	<b>\$25,054,137</b>	<b>\$24,358,956</b>	<b>\$142,903,888</b>	<b>\$130,762,441</b>

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**Governmental Activities**

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

The County's direct charges to users of governmental services made up a less significant portion of program revenues and saw an increase from the prior year. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions, licenses and permits, settlements, and other miscellaneous fees. The receipt of several settlements in 2022 primarily caused the growth in this program revenue.

The rise in capital grants and contributions was primarily due to the increase in Ohio Department of Transportation (ODOT) and Ohio Public Works Commission (OPWC) grants for transportation projects.

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

The County's sales tax is a major revenue component and is the largest of the general revenues. The growth in sales tax revenues for 2022 was due to increased consumer spending.

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

The human services – primary government program represents the largest program expense for governmental activities in 2022. Human services – primary government, which includes the department of job and family services, the child support enforcement agency, children services, and senior citizen programs, had an increase in expenses from the prior year primarily due to the change in OPEB expense. In addition, personal services for the department of job and family services (JFS) increased due to incentives issued by the State for JFS employees working through the pandemic and due to increased health insurance costs. Children's services contractual services expense also rose due to an increased number of children in foster care during 2022.

The next largest program was public safety – primary government, which includes the operation of the Sheriff's Department. Public safety – primary government expense increased significantly from 2021 to 2022 due to the change in OPEB expense.

Health – primary government, which includes the board of developmental disabilities and the dog and kennel money, increased from the prior year as a result of a rise in Medicaid match expenses and new expenses related to emergency crisis home and school inclusion costs, as well as the change in OPEB expense.

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

Public works – primary government, which primarily includes road and bridge repair and maintenance, as well as community development programs, remained comparable to the prior year.

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

**Business-Type Activities**

The net position of business-type activities increased during 2022 due to revenues outpacing expenses, despite the decrease in revenues and increase in expenses. The decline in revenues was mainly due to a decrease in capital grants and contributions for sewer projects. The rise in expenses was mainly due to the change in OPEB expense, as well as an increase in personal services for the water fund due to insurance costs.

**Financial Analysis of County Funds**

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

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

The County's governmental funds saw a decline in fund balance from the prior year due to the increase in expenditures, which was partly offset by an increase in revenues. Revenues increased primarily due to the growth in intergovernmental revenue, as well as increases in sales taxes, investment earnings and other interest, and settlements revenues. Increases in local fiscal recovery funding revenue, ODOT and OPWC grants, and public assistance grants yielded the increase in intergovernmental revenue. Sales taxes, investment earnings and other interest, and settlements revenues increased for reasons discussed previously. The increase in expenditures was primarily due to the rise in expenditures for capital outlay, human services, and health. The increase in capital outlay was mainly for transportation projects funded through ODOT and OPWC grants and for road capital projects funded by American Rescue Plan local fiscal recovery funds. Human services expenditures rose as a result of the incentives issued by the State for JFS employees working through the pandemic, increased health insurance costs, and an increase in the number of children in foster care. Health expenditures increased due to the rise in Medicaid match expenditures and new expenditures related to emergency crisis home and school inclusion costs.

The general fund is the primary operating fund of the County. At the end of 2022, unassigned fund balance was \$16,617,803, while total fund balance was \$21,381,395. 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 57.54 percent of total general fund expenditures, while total fund balance represents 74.03 percent of that same amount. The fund balance of the County's general fund decreased during 2022 due the increase in expenditures, primarily the rise in human services expenditures. Human services expenditures increased for total governmental funds for reasons discussed previously, while the expenditures for the general fund increased due to the general fund's covering some expenditures for the public assistance and children's services funds.

The board of developmental disabilities fund had another decrease in fund balance during 2022 due to a rise in expenditures, partly offset by a marginal increase in revenues. The increase in expenditures was primarily related to expenditures for Medicaid match, emergency crisis home, and school inclusion costs. The total fund balance represents 135.54 percent of total expenditures.

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*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2022*  
*Unaudited*

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The public assistance fund had an increase in fund balance during 2022 due to the general fund's covering some of the expenditures normally paid from the public assistance fund.

The motor vehicle license and gas tax fund had an increase in fund balance for 2022 primarily due to an increase in revenues, mainly settlements related to road damages. The total fund balance represents 83.45 percent of the total fund expenditures.

The local fiscal recovery fund had no change in fund balance because the American Rescue Plan local fiscal recovery funding received is unearned revenue until eligibility requirements are met. The increases in revenues and expenditures for 2022 offset, and the most significant expenditures were for two ongoing projects, a maintenance building and a multi-purpose building.

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

Total net position for the sewer district fund increased during 2022 as revenues and capital contributions continued to exceed expenses, despite the rise in expenses and decline in revenues and capital contributions. Expenses rose primarily due to the change in OPEB expense, and capital contributions declined due to a decrease in grant-funded projects.

Total net position for the water district fund also increased during 2022 as revenues and capital contributions continued to exceed expenses, despite the rise in expenses and decline in revenues and capital contributions. The increase in expenses was due to the change in OPEB expense and the increase in salaries and benefits discussed previously.

### **Budgetary Highlights**

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

### **Capital Assets and Debt Administration**

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

Major capital asset additions during 2022 included equipment for the engineer's office, updated software for the court systems, updates to the fairgrounds, sheriff cruisers, road construction projects, building improvement projects, and water and sewer system improvements.

See Note 10 for additional information on capital assets.

**Tuscarawas County, Ohio**  
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*Long-Term Debt* – At December 31, 2022, the County had outstanding debt in the form of County building improvement general obligation bonds, financed purchases, and leases payable for governmental activities and USDA general obligation bonds, OPWC and OWDA loans, and financed purchases for business-type activities. In 2022, the County financed the purchase of copiers and received proceeds from an OWDA loan for the Wilkshire Hills water system improvement design. The County also had leases that commenced in 2022 for copiers, a postage machine, and a cell tower. The County's overall debt margin was \$57,658,289 at December 31, 2022.

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

**Economic Factors**

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the County bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2022, the Visitors Bureau received \$495,736. According to the 2021 Tourism Economics, (latest information available) visitors to Tuscarawas County spent \$405.6 million and were responsible for funding 3,304 jobs, which is approximately 10.9 percent of the County's labor force. Travel and Tourism wages in the County totaled \$75.8 million.

**Requests for Information**

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

**Tuscarawas County, Ohio**  
*Statement of Net Position*  
*December 31, 2022*

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities*	Total*	Tuscarawas County Healthcare Consortium
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$69,799,949	\$1,520,467	\$71,320,416	\$330,042
Cash and Cash Equivalents in Segregated Accounts	156,730	143,695	300,425	0
Materials and Supplies Inventory	1,649,897	47,680	1,697,577	0
Accrued Interest Receivable	143,753	0	143,753	0
Accounts Receivable	71,410	840,478	911,888	2,662
Internal Balances	753,319	(753,319)	0	0
Intergovernmental Receivable	8,879,644	0	8,879,644	0
Prepaid Items	1,621,817	6,060	1,627,877	0
Sales Tax Receivable	4,582,985	0	4,582,985	0
Property Taxes Receivable	14,118,192	0	14,118,192	0
Loans Receivable	1,542,611	0	1,542,611	0
Leases Receivable	107,315	0	107,315	0
Net Pension Asset (See Note 22)	311,374	9,937	321,311	0
Net OPEB Asset (See Note 23)	4,961,109	155,507	5,116,616	0
Nondepreciable Capital Assets	14,326,830	1,734,824	16,061,654	0
Depreciable Capital Assets, Net	64,770,097	32,605,123	97,375,220	0
<i>Total Assets</i>	<u>187,797,032</u>	<u>36,310,452</u>	<u>224,107,484</u>	<u>332,704</u>
<b>Deferred Outflows of Resources</b>				
Deferred Charges on Refunding	0	153,748	153,748	0
Pension	6,991,182	194,825	6,994,348	0
OPEB	222,179	799	202,118	0
<i>Total Deferred Outflows of Resources</i>	<u>7,213,361</u>	<u>349,372</u>	<u>7,350,214</u>	<u>0</u>
<b>Liabilities</b>				
Accounts Payable	1,609,978	173,561	1,783,539	39,123
Accrued Wages	1,056,405	38,329	1,094,734	0
Contracts Payable	909,817	614	910,431	0
Intergovernmental Payable	686,979	41,274	728,253	0
Payroll Withholdings Payable	210,034	8,169	218,203	0
Matured Compensated Absences Payable	28,460	0	28,460	0
Accrued Interest Payable	1,703	0	1,703	0
Unearned Revenue	18,589,055	0	18,589,055	99,576
Claims Payable	0	0	0	1,362,212
Long-Term Liabilities:				
Due Within One Year	1,507,073	704,656	2,211,729	0
Due in More Than One Year:				
Net Pension Liability (See Note 22)	14,754,539	446,631	15,201,170	0
Other Amounts	1,575,062	9,274,834	10,849,896	0
<i>Total Liabilities</i>	<u>40,929,105</u>	<u>10,688,068</u>	<u>51,617,173</u>	<u>1,500,911</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	13,874,539	0	13,874,539	0
Leases	109,924	0	109,924	0
Pension	17,132,224	736,088	17,676,653	0
OPEB	5,114,850	181,531	5,275,521	0
<i>Total Deferred Inflows of Resources</i>	<u>36,231,537</u>	<u>917,619</u>	<u>36,936,637</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	77,584,604	24,626,154	102,210,758	0
Restricted for:				
Capital Projects	1,009,829	0	1,009,829	0
Developmental Disabilities Board	14,732,580	0	14,732,580	0
Road and Bridge Repair and Maintenance	9,310,932	0	9,310,932	0
Real Estate Assessment	2,036,878	0	2,036,878	0
911 Emergency System	4,125,682	0	4,125,682	0
Child Support Enforcement	535,733	0	535,733	0
Community Corrections	647,180	0	647,180	0
Court Special Projects	455,579	0	455,579	0
Enforcement Services	239,830	0	239,830	0
Wireless 911 Operations	460,412	0	460,412	0
Dog and Kennel	235,746	0	235,746	0
Pension and OPEB Plans	365,941	11,511	377,452	0
Other Purposes	1,087,824	0	1,087,824	0
Unclaimed Monies	107,513	0	107,513	0
Unrestricted (Deficit)	4,913,488	416,472	5,329,960	(1,168,207)
<i>Total Net Position</i>	<u>\$117,849,751</u>	<u>\$25,054,137</u>	<u>\$142,903,888</u>	<u>(\$1,168,207)</u>

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

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2022

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive - Primary Government	\$8,775,329	\$4,288,536	\$2,069,244	\$0
Legislative and Executive - External Portion	15,926	12,154	0	0
Legislative and Executive - Intergovernmental	572,822	0	0	0
Judicial	5,053,518	1,178,213	862,842	0
Public Safety - Primary Government	10,299,424	589,382	1,128,781	18,000
Public Safety - Intergovernmental	1,411,736	0	9,999	0
Public Works - Primary Government	8,696,342	1,544,753	6,594,400	3,757,899
Public Works - Intergovernmental	527,987	0	556,211	0
Health - Primary Government	10,081,235	473,499	2,878,420	0
Health - Intergovernmental	982,744	0	97,200	0
Human Services - Primary Government	17,642,486	322,475	13,000,831	0
Human Services - Intergovernmental	51,900	0	0	0
Conservation and Recreation - Primary Government	501,043	2,936	62,599	73,351
Conservation and Recreation - Intergovernmental	6,950	0	0	0
Interest	64,979	0	0	0
<i>Total Governmental Activities</i>	<u>64,684,421</u>	<u>8,411,948</u>	<u>27,260,527</u>	<u>3,849,250</u>
<b>Business-Type Activities</b>				
Sewer District	2,062,969	2,305,969	0	234,115
Water District	1,424,289	1,465,029	0	167,095
<i>Total Business-Type Activities</i>	<u>3,487,258</u>	<u>3,770,998</u>	<u>0</u>	<u>401,210</u>
Total - Primary Government	<u>\$68,171,679</u>	<u>\$12,182,946</u>	<u>\$27,260,527</u>	<u>\$4,250,460</u>
<b>Component Unit</b>				
Tuscarawas County Healthcare Consortium	<u>\$9,733,568</u>	<u>\$8,705,603</u>	<u>\$0</u>	<u>\$0</u>

**General Revenues**

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

*Total General Revenues*

Change in Net Position

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

*Net Position End of Year*

See accompanying notes to the basic financial statements



Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Tuscarawas County Healthcare Consortium
(\$2,417,549)	\$0	(\$2,417,549)	\$0
(3,772)	0	(3,772)	0
(572,822)	0	(572,822)	0
(3,012,463)	0	(3,012,463)	0
(8,563,261)	0	(8,563,261)	0
(1,401,737)	0	(1,401,737)	0
3,200,710	0	3,200,710	0
28,224	0	28,224	0
(6,729,316)	0	(6,729,316)	0
(885,544)	0	(885,544)	0
(4,319,180)	0	(4,319,180)	0
(51,900)	0	(51,900)	0
(362,157)	0	(362,157)	0
(6,950)	0	(6,950)	0
(64,979)	0	(64,979)	0
(25,162,696)	0	(25,162,696)	0
0	477,115	477,115	0
0	207,835	207,835	0
0	684,950	684,950	0
(25,162,696)	684,950	(24,477,746)	0
0	0	0	(1,027,965)
5,931,326	0	5,931,326	0
5,820,190	0	5,820,190	0
1,554,717	0	1,554,717	0
880,781	0	880,781	0
17,199,586	0	17,199,586	0
35,167	0	35,167	0
15,334	0	15,334	0
495,335	0	495,335	0
3,103,790	0	3,103,790	0
974,172	0	974,172	1,287
598,564	10,231	608,795	230,170
36,608,962	10,231	36,619,193	231,457
11,446,266	695,181	12,141,447	(796,508)
106,403,485	24,358,956	130,762,441	(371,699)
\$117,849,751	\$25,054,137	\$142,903,888	(\$1,168,207)

**Tuscarawas County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2022*

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Local Fiscal Recovery
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$19,605,144	\$13,477,184	\$100,175	\$4,989,742	\$16,605,014
Cash and Cash Equivalents					
In Segregated Accounts	18,969	0	15,386	1,307	0
Materials and Supplies Inventory	314,749	17,039	5,312	1,303,523	0
Accrued Interest Receivable	143,753	0	0	0	0
Accounts Receivable	10,130	0	0	4,922	0
Interfund Receivable	1,614,633	0	2,015,894	418	0
Intergovernmental Receivable	2,196,931	962,988	281,872	3,386,218	0
Prepaid Items	451,098	772,408	2,737	4,611	0
Sales Taxes Receivable	4,572,024	0	0	0	0
Property Taxes Receivable	5,601,845	6,006,169	0	0	0
Loans Receivable	246,744	0	0	0	0
Leases Receivable	98,512	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	107,513	0	0	0	0
<i>Total Assets</i>	<u>\$34,982,045</u>	<u>\$21,235,788</u>	<u>\$2,421,376</u>	<u>\$9,690,741</u>	<u>\$16,605,014</u>
<b>Liabilities</b>					
Accounts Payable	\$203,858	\$133,592	\$158,774	\$219,237	\$5,229
Accounts Payable from Restricted Assets	0	0	0	0	0
Accrued Wages	570,400	118,755	206,588	71,958	0
Contracts Payable	567	0	156,575	0	0
Intergovernmental Payable	289,980	158,088	89,959	29,357	0
Matured Compensated Absences Payable	25,645	0	2,815	0	0
Payroll Withholdings Payable	120,695	19,576	38,095	12,395	0
Unearned Revenue	0	0	1,397,006	0	16,598,601
Interfund Payable	1,946,862	1,946	371,564	1,245	1,184
<i>Total Liabilities</i>	<u>3,158,007</u>	<u>431,957</u>	<u>2,421,376</u>	<u>334,192</u>	<u>16,605,014</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	5,499,529	5,909,422	0	0	0
Leases	101,121	0	0	0	0
Unavailable Revenue	4,841,993	1,004,234	0	2,871,948	0
<i>Total Deferred Inflows of Resources</i>	<u>10,442,643</u>	<u>6,913,656</u>	<u>0</u>	<u>2,871,948</u>	<u>0</u>
<b>Fund Balances</b>					
Nonspendable	2,019,881	789,447	8,049	1,308,134	0
Restricted	0	13,100,728	0	5,176,467	0
Committed	1,436,093	0	0	0	0
Assigned	1,307,618	0	0	0	0
Unassigned (Deficit)	16,617,803	0	(8,049)	0	0
<i>Total Fund Balances</i>	<u>21,381,395</u>	<u>13,890,175</u>	<u>0</u>	<u>6,484,601</u>	<u>0</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$34,982,045</u>	<u>\$21,235,788</u>	<u>\$2,421,376</u>	<u>\$9,690,741</u>	<u>\$16,605,014</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, 2022*

Other Governmental Funds	Total Governmental Funds		
\$14,150,628	\$68,927,887	<b>Total Governmental Funds Balances</b>	\$55,964,009
121,068	156,730	<i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
9,274	1,649,897	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	79,096,927
0	143,753	Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds:	
56,358	71,410	Delinquent Property Taxes	239,536
831,479	4,462,424	Sales Taxes	3,117,372
2,051,635	8,879,644	Intergovernmental	6,342,504
210,445	1,441,299	Fines and Forfeitures	190
10,961	4,582,985	Charges for Services	81,642
2,510,178	14,118,192	Contributions and Donations	11,000
1,295,867	1,542,611	Other	36,793
8,803	107,315	Total	9,829,037
352,311	459,824	In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(1,703)
<u>\$21,609,007</u>	<u>\$106,543,971</u>	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
\$536,977	\$1,257,667	General Obligation Bonds	(386,934)
352,311	352,311	Financed Purchases	(11,854)
88,200	1,055,901	Leases Payable	(221,557)
752,675	909,817	Compensated Absences	(2,436,790)
80,695	648,079	Asset Retirement Obligation	(25,000)
0	28,460	Total	(3,082,135)
19,173	209,934	Internal service funds are used by management to charge the costs of group life insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position:	
593,448	18,589,055	Net Position	565,641
1,392,437	3,715,238	Internal Balance	(6,256)
3,815,916	26,766,462	Total	559,385
2,465,588	13,874,539	The net pension/OPEB asset and net pension liability are not due and payable in the current period; therefore, the asset, liability and related deferred outflows/inflows are not reported in governmental funds:	
8,803	109,924	Net Pension Asset	311,374
1,110,862	9,829,037	Net OPEB Asset	4,961,109
3,585,253	23,813,500	Deferred Outflows - Pension	6,991,182
219,719	4,345,230	Deferred Outflows - OPEB	222,179
9,675,042	27,952,237	Net Pension Liability	(14,754,539)
2,452	1,438,545	Deferred Inflows - Pension	(17,132,224)
5,030,161	6,337,779	Deferred Inflows - OPEB	(5,114,850)
(719,536)	15,890,218	Total	(24,515,769)
14,207,838	55,964,009	<i>Net Position of Governmental Activities</i>	<u>\$117,849,751</u>
<u>\$21,609,007</u>	<u>\$106,543,971</u>		

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2022*

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Local Fiscal Recovery
<b>Revenues</b>					
Property Taxes	\$5,921,464	\$5,822,149	\$0	\$0	\$0
Sales Taxes	16,952,151	0	0	0	0
Lodging Taxes	15,334	0	0	0	0
Intergovernmental	4,754,778	2,859,781	7,485,545	6,786,715	976,894
Investment Earnings and Other Interest	917,467	0	14	56,354	0
Licenses and Permits	9,332	0	0	0	0
Fines and Forfeitures	245,520	0	0	43,711	0
Settlements	0	0	0	900,000	0
Leases	5,879	0	0	0	0
Rentals	57,399	111,413	0	0	0
Charges for Services	3,595,913	20,164	0	577,300	0
Contributions and Donations	9,000	5,696	147	0	0
Other	66,364	38,685	18,027	77,593	0
<i>Total Revenues</i>	<u>32,550,601</u>	<u>8,857,888</u>	<u>7,503,733</u>	<u>8,441,673</u>	<u>976,894</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	7,866,081	0	0	0	78,866
Judicial	5,650,324	0	0	0	0
Public Safety	10,237,368	0	0	0	0
Public Works	130,176	0	0	7,770,468	0
Health	262,775	10,248,097	0	0	0
Human Services	2,657,709	0	6,556,407	0	17,405
Conservation and Recreation	444,922	0	0	0	62,599
Intergovernmental	1,539,931	0	0	0	11,837
Capital Outlay	69,705	0	0	0	806,187
Debt Service:					
Principal Retirement	19,862	0	0	0	0
Interest	2,750	0	0	0	0
<i>Total Expenditures</i>	<u>28,881,603</u>	<u>10,248,097</u>	<u>6,556,407</u>	<u>7,770,468</u>	<u>976,894</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,668,998</u>	<u>(1,390,209)</u>	<u>947,326</u>	<u>671,205</u>	<u>0</u>
<b>Other Financing Sources (Uses)</b>					
Sale of Capital Assets	3,496	0	0	111,634	0
Insurance Recovery	0	22,907	0	0	0
Inception of Financed Purchase	6,230	0	0	0	0
Inception of Lease	63,475	0	0	0	0
Transfers In	0	0	218,003	0	0
Transfers Out	(5,045,694)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(4,972,493)</u>	<u>22,907</u>	<u>218,003</u>	<u>111,634</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(1,303,495)</u>	<u>(1,367,302)</u>	<u>1,165,329</u>	<u>782,839</u>	<u>0</u>
<i>Fund Balance (Deficit) Beginning of Year - Restated (See Note 3)</i>					
	<u>22,684,890</u>	<u>15,257,477</u>	<u>(1,165,329)</u>	<u>5,701,762</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$21,381,395</u>	<u>\$13,890,175</u>	<u>\$0</u>	<u>\$6,484,601</u>	<u>\$0</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, 2022*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$850,794)
		<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
\$2,437,333	\$14,180,946	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 capital outlay exceeded depreciation in the current period:	
24,950	16,977,101	Capital Asset Additions	8,865,517
495,335	510,669	Current Year Depreciation	<u>(6,034,461)</u>
11,055,289	33,919,002	Total	2,831,056
475	974,310		
326,722	336,054	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.	(132,348)
119,698	408,929		
32,432	932,432	Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:	
5,349	11,228	Delinquent Property Taxes	6,068
18,132	186,944	Sales Taxes	257,652
2,349,489	6,542,866	Intergovernmental	142,081
103,596	118,439	Fines and Forfeitures	(1,685)
323,761	524,430	Charges for Services	(16,974)
		Contributions and Donations	11,000
		Other	<u>29,064</u>
17,292,561	75,623,350	Total	427,206
		In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, an interest expenditure is reported when due.	510
1,838,301	9,783,248	Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.	16,248
721,564	6,371,888	Amortization of deferred outflows related to the asset retirement obligation is reported as an expense in the statement of activities.	(833)
1,016,544	11,253,912	Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	313,891
192,111	8,092,755	Other financing sources in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities:	
334,316	10,845,188	Inception of Financed Purchase	(12,460)
10,538,016	19,769,537	Inception of Lease	<u>(250,746)</u>
0	507,521	Total	(263,206)
2,002,371	3,554,139	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:	
5,457,552	6,333,444	Change in Net Position	(9,302)
294,029	313,891	Internal Balances	<u>1,424</u>
62,739	65,489	Total	(7,878)
22,457,543	76,891,012	Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability:	
(5,164,982)	(1,267,662)	Pension	3,620,732
15,625	130,755	OPEB	<u>25,040</u>
0	22,907	Total	3,645,772
6,230	12,460	Except for amounts reported as deferred outflows/inflows, changes in the net pension/OPEB asset or liability are reported as pension/OPEB expense in the statement of activities:	
187,271	250,746	Pension	1,547,405
4,827,691	5,045,694	OPEB	<u>3,919,237</u>
0	(5,045,694)	Total	5,466,642
5,036,817	416,868		
(128,165)	(850,794)		
14,336,003	56,814,803		
\$14,207,838	\$55,964,009		
		<i>Change in Net Position of Governmental Activities</i>	<u>\$11,446,266</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$5,675,000	\$5,675,000	\$5,920,881	\$245,881
Sales Taxes	14,250,000	14,250,000	16,800,479	2,550,479
Lodging Taxes	16,941	16,941	15,262	(1,679)
Intergovernmental	3,155,930	3,155,930	3,543,554	387,624
Investment Earnings and Other Interest	135,000	135,000	1,100,270	965,270
Licenses and Permits	7,800	7,800	9,332	1,532
Fines and Forfeitures	168,000	168,000	232,767	64,767
Rentals	60,100	60,100	59,162	(938)
Charges for Services	2,426,917	2,426,917	2,635,810	208,893
Contributions and Donations	3,500	4,500	9,000	4,500
Other	114,213	114,213	90,369	(23,844)
<i>Total Revenues</i>	<u>26,013,401</u>	<u>26,014,401</u>	<u>30,416,886</u>	<u>4,402,485</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,732,861	7,080,126	6,641,007	439,119
Judicial	5,164,730	5,364,111	5,122,307	241,804
Public Safety	5,023,086	5,166,932	4,670,903	496,029
Public Works	100,979	100,979	97,736	3,243
Health	273,919	284,165	266,721	17,444
Human Services	1,625,805	1,626,805	1,169,874	456,931
Conservation and Recreation	434,898	449,922	449,922	0
Intergovernmental	1,512,105	1,540,955	1,540,804	151
Debt Service:				
Principal Retirement	15,366	15,366	15,366	0
Interest	2,300	2,300	2,300	0
<i>Total Expenditures</i>	<u>20,886,049</u>	<u>21,631,661</u>	<u>19,976,940</u>	<u>1,654,721</u>
<i>Excess of Revenues Over Expenditures</i>	<u>5,127,352</u>	<u>4,382,740</u>	<u>10,439,946</u>	<u>6,057,206</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	3,000	3,000	3,810	810
Advances In	15,000	15,000	15,000	0
Advances Out	0	(321,506)	(321,506)	0
Transfers In	406,000	400,000	400,000	0
Transfers Out	(9,118,135)	(12,328,035)	(11,085,498)	1,242,537
<i>Total Other Financing Sources (Uses)</i>	<u>(8,694,135)</u>	<u>(12,231,541)</u>	<u>(10,988,194)</u>	<u>1,243,347</u>
<i>Net Change in Fund Balance</i>	<u>(3,566,783)</u>	<u>(7,848,801)</u>	<u>(548,248)</u>	<u>7,300,553</u>
<i>Fund Balance Beginning of Year</i>	14,236,951	14,236,951	14,236,951	0
Prior Year Encumbrances Appropriated	1,095,120	1,095,120	1,095,120	0
<i>Fund Balance End of Year</i>	<u>\$11,765,288</u>	<u>\$7,483,270</u>	<u>\$14,783,823</u>	<u>\$7,300,553</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$5,772,451	\$5,772,451	\$5,856,535	\$84,084
Intergovernmental	2,538,689	2,547,289	2,812,492	265,203
Rentals	93,951	93,951	110,063	16,112
Charges for Services	27,000	27,000	20,164	(6,836)
Contributions and Donations	5,145	5,145	5,696	551
Other	38,139	38,139	39,786	1,647
<i>Total Revenues</i>	8,475,375	8,483,975	8,844,736	360,761
<b>Expenditures</b>				
Current:				
Health	9,479,731	11,019,131	10,258,349	760,782
<i>Excess of Revenues Under Expenditures</i>	(1,004,356)	(2,535,156)	(1,413,613)	1,121,543
<b>Other Financing Sources (Uses)</b>				
Insurance Recovery	70,014	70,014	82,021	12,007
Transfers In	65,250	65,250	0	(65,250)
Transfers Out	(107,000)	(107,000)	0	107,000
<i>Total Other Financing Sources (Uses)</i>	28,264	28,264	82,021	53,757
<i>Net Change in Fund Balance</i>	(976,092)	(2,506,892)	(1,331,592)	1,175,300
<i>Fund Balance Beginning of Year</i>	14,588,953	14,588,953	14,588,953	0
Prior Year Encumbrances Appropriated	657	657	657	0
<i>Fund Balance End of Year</i>	<u>\$13,613,518</u>	<u>\$12,082,718</u>	<u>\$13,258,018</u>	<u>\$1,175,300</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$8,532,867	\$8,532,867	\$7,296,004	(\$1,236,863)
Other	31,473	31,473	16,914	(14,559)
<i>Total Revenues</i>	8,564,340	8,564,340	7,312,918	(1,251,422)
<b>Expenditures</b>				
Current:				
Human Services	8,443,012	8,761,694	8,383,828	377,866
<i>Excess of Revenues Over (Under) Expenditures</i>	121,328	(197,354)	(1,070,910)	(873,556)
<b>Other Financing Sources</b>				
Advances In	0	0	321,506	321,506
Transfers In	218,004	218,004	218,003	(1)
<i>Total Other Financing Sources</i>	218,004	218,004	539,509	321,505
<i>Net Change in Fund Balance</i>	339,332	20,650	(531,401)	(552,051)
<i>Fund Deficit Beginning of Year</i>	(358,095)	(358,095)	(358,095)	0
Prior Year Encumbrances Appropriated	415,118	415,118	415,118	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$396,355</u>	<u>\$77,673</u>	<u>(\$474,378)</u>	<u>(\$552,051)</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$6,600,000	\$6,600,000	\$6,784,986	\$184,986
Investment Earnings and Other Interest	0	10,000	48,926	38,926
Fines and Forfeitures	50,000	50,000	43,293	(6,707)
Settlements	0	0	900,000	900,000
Charges for Services	146,515	146,515	569,803	423,288
Other	140,000	140,000	77,593	(62,407)
<i>Total Revenues</i>	6,936,515	6,946,515	8,424,601	1,478,086
<b>Expenditures</b>				
Current:				
Public Works	7,812,157	11,286,568	8,821,486	2,465,082
<i>Excess of Revenues Under Expenditures</i>	(875,642)	(4,340,053)	(396,885)	3,943,168
<b>Other Financing Sources</b>				
Sale of Capital Assets	56,287	46,287	106,732	60,445
<i>Net Change in Fund Balance</i>	(819,355)	(4,293,766)	(290,153)	4,003,613
<i>Fund Balance Beginning of Year</i>	3,422,201	3,422,201	3,422,201	0
Prior Year Encumbrances Appropriated	871,565	871,565	871,565	0
<i>Fund Balance End of Year</i>	<u>\$3,474,411</u>	<u>\$0</u>	<u>\$4,003,613</u>	<u>\$4,003,613</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes*  
*in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Fiscal Recovery Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$8,933,698	\$8,933,698	\$8,933,698	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	100,000	1,016,950	1,016,950	0
Public Works	3,607,000	5,849,000	5,848,713	287
Human Services	0	337,376	337,376	0
Conservation and Recreation	0	260,418	260,418	0
Intergovernmental	0	3,192,935	3,092,933	100,002
Capital Outlay	0	6,753,000	6,752,585	415
<i>Total Expenditures</i>	<u>3,707,000</u>	<u>17,409,679</u>	<u>17,308,975</u>	<u>100,704</u>
<i>Net Change in Fund Balance</i>	5,226,698	(8,475,981)	(8,375,277)	100,704
<i>Fund Balance Beginning of Year</i>	5,326,698	5,326,698	5,326,698	0
Prior Year Encumbrances Appropriated	<u>3,607,000</u>	<u>3,607,000</u>	<u>3,607,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$14,160,396</u>	<u>\$457,717</u>	<u>\$558,421</u>	<u>\$100,704</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2022*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$767,046	\$753,421	\$1,520,467	\$412,238
Cash and Cash Equivalents in Segregated Accounts	87,818	55,877	143,695	0
Accounts Receivable	513,499	326,979	840,478	0
Interfund Receivable	1,484	0	1,484	12,389
Materials and Supplies Inventory	26,225	21,455	47,680	0
Prepaid Items	3,104	2,956	6,060	180,518
<i>Total Current Assets</i>	<u>1,399,176</u>	<u>1,160,688</u>	<u>2,559,864</u>	<u>605,145</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Net Pension Asset	6,625	3,312	9,937	0
Net OPEB Asset	103,671	51,836	155,507	0
Capital Assets:				
Land and Construction in Progress	717,005	1,017,819	1,734,824	0
Depreciable Capital Assets, Net	18,885,191	13,719,932	32,605,123	0
<i>Total Noncurrent Assets</i>	<u>19,712,492</u>	<u>14,792,899</u>	<u>34,505,391</u>	<u>0</u>
<i>Total Assets</i>	<u>21,111,668</u>	<u>15,953,587</u>	<u>37,065,255</u>	<u>605,145</u>
<b>Deferred Outflows of Resources</b>				
Deferred Charges on Refunding	41,230	112,518	153,748	0
Pension	136,869	69,392	206,261	0
OPEB	4,677	2,012	6,689	0
<i>Total Deferred Outflows of Resources</i>	<u>182,776</u>	<u>183,922</u>	<u>366,698</u>	<u>0</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	60,301	113,260	173,561	0
Accrued Wages	20,798	17,531	38,329	504
Contracts Payable	307	307	614	0
Intergovernmental Payable	30,716	10,558	41,274	38,900
Payroll Withholdings Payable	4,553	3,616	8,169	100
Compensated Absences Payable	22,652	21,648	44,300	0
Interfund Payable	56,231	34,987	91,218	0
USDA General Obligation Bonds Payable	0	39,200	39,200	0
OPWC Loans Payable	115,045	55,208	170,253	0
OWDA Loans Payable	245,262	172,154	417,416	0
Financed Purchases Payable	21,988	11,499	33,487	0
<i>Total Current Liabilities</i>	<u>577,853</u>	<u>479,968</u>	<u>1,057,821</u>	<u>39,504</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	41,927	41,576	83,503	0
Interfund Payable	481,880	187,961	669,841	0
USDA General Obligation Bonds Payable	0	82,400	82,400	0
OPWC Loans Payable	986,962	575,349	1,562,311	0
OWDA Loans Payable	2,606,859	4,815,376	7,422,235	0
Financed Purchases Payable	112,577	11,808	124,385	0
Net Pension Liability	297,754	148,877	446,631	0
<i>Total Long-Term Liabilities</i>	<u>4,527,959</u>	<u>5,863,347</u>	<u>10,391,306</u>	<u>0</u>
<i>Total Liabilities</i>	<u>5,105,812</u>	<u>6,343,315</u>	<u>11,449,127</u>	<u>39,504</u>
<b>Deferred Inflows of Resources</b>				
Pension	566,060	181,464	747,524	0
OPEB	133,864	53,557	187,421	0
<i>Total Deferred Inflows of Resources</i>	<u>699,924</u>	<u>235,021</u>	<u>934,945</u>	<u>0</u>
<b>Net Position</b>				
Net Investment in Capital Assets	15,637,106	8,989,048	24,626,154	0
Restricted for Pension and OPEB Plans	8,040	3,471	11,511	0
Unrestricted (Deficit)	(156,438)	566,654	410,216	565,641
<i>Total Net Position</i>	<u>\$15,488,708</u>	<u>\$9,559,173</u>	<u>25,047,881</u>	<u>\$565,641</u>

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

	6,256
Net position of business-type activities	\$25,054,137

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, 2022*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
<b>Operating Revenues</b>				
Charges for Services	\$2,305,969	\$1,465,029	\$3,770,998	\$175,262
Other	778	9,453	10,231	45,070
<i>Total Operating Revenues</i>	2,306,747	1,474,482	3,781,229	220,332
<b>Operating Expenses</b>				
Personal Services	462,203	526,507	988,710	34,963
Materials and Supplies	72,111	121,777	193,888	0
Contractual Services	865,159	317,788	1,182,947	197,865
Claims - Change in Workers' Compensation Estimate	0	0	0	(3,509)
Other	948	1,345	2,293	315
Depreciation	591,595	348,529	940,124	0
<i>Total Operating Expenses</i>	1,992,016	1,315,946	3,307,962	229,634
<i>Operating Income (Loss)</i>	314,731	158,536	473,267	(9,302)
<b>Non-Operating Expenses</b>				
Interest Expense	(70,086)	(107,786)	(177,872)	0
<i>Income (Loss) Before Capital Contributions</i>	244,645	50,750	295,395	(9,302)
Capital Contributions	234,115	167,095	401,210	0
<i>Change in Net Position</i>	478,760	217,845	696,605	(9,302)
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	15,009,948	9,341,328		574,943
<i>Net Position End of Year</i>	\$15,488,708	\$9,559,173		\$565,641

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service funds is reported with business-type activities.

(1,424)

Change in net position of business-type activities

\$695,181

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$2,284,102	\$1,452,924	\$3,737,026	\$0
Cash Received from Transactions with Other Funds	0	0	0	174,743
Cash Received from Transactions for Outside Organizations	0	0	0	12,154
Cash Payments to Employees for Services	(786,510)	(608,935)	(1,395,445)	(35,017)
Cash Payments for Goods and Services	(924,139)	(451,004)	(1,375,143)	(233,950)
Cash Payments for Claims	0	0	0	(21,228)
Cash Payments for Transactions with Other Funds	(2,908)	(1,870)	(4,778)	0
Other Operating Revenues	778	9,453	10,231	50,842
Other Operating Expenses	(948)	(1,345)	(2,293)	(315)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>570,375</u>	<u>399,223</u>	<u>969,598</u>	<u>(52,771)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Principal Payments - OPWC Loans	(7,745)	0	(7,745)	0
Repayment of Interfund Loans	(15,000)	0	(15,000)	0
<i>Net Cash Used in Noncapital Financing Activities</i>	<u>(22,745)</u>	<u>0</u>	<u>(22,745)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Contributions	235,696	167,095	402,791	0
Purchase of Capital Assets	(410,754)	(377,303)	(788,057)	0
OWDA Loans Issued	0	4,606	4,606	0
Repayment of Interfund Loans	(21,534)	(30,850)	(52,384)	0
Principal Payments - USDA General Obligation Bonds	0	(37,900)	(37,900)	0
Principal Payments - OPWC Loans	(111,033)	(55,209)	(166,242)	0
Principal Payments - OWDA Loans	(238,840)	(207,948)	(446,788)	0
Principal Payments - Financed Purchases	(21,672)	(11,198)	(32,870)	0
Interest Payments - Interfund Loans	0	(1,351)	(1,351)	0
Interest Payments - USDA General Obligation Bonds	0	(5,383)	(5,383)	0
Interest Payments - OWDA Loans	(66,521)	(96,105)	(162,626)	0
Interest Payments - Financed Purchases	(1,336)	(928)	(2,264)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(635,994)</u>	<u>(652,474)</u>	<u>(1,288,468)</u>	<u>0</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(88,364)	(253,251)	(341,615)	(52,771)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>943,228</u>	<u>1,062,549</u>	<u>2,005,777</u>	<u>465,009</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$854,864</u>	<u>\$809,298</u>	<u>\$1,664,162</u>	<u>\$412,238</u>

(continued)

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2022

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	\$314,731	\$158,536	\$473,267	(\$9,302)
Adjustments:				
Depreciation	591,595	348,529	940,124	0
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(37,195)	(12,105)	(49,300)	0
Interfund Receivable	(150)	0	(150)	12,844
Intergovernmental Receivable	15,478	0	15,478	5,772
Materials and Supplies Inventory	5,770	4,721	10,491	0
Prepaid Items	299	618	917	(26,557)
Net Pension Asset	(756)	(379)	(1,135)	0
Net OPEB Asset	1,503	752	2,255	0
Deferred Outflows - Pension	140,019	52,186	192,205	0
Deferred Outflows - OPEB	45,862	21,930	67,792	0
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	1,918	(16,875)	(14,957)	0
Accrued Wages	(3,238)	5,976	2,738	(91)
Contracts Payable	307	307	614	0
Intergovernmental Payable	3,203	1,979	5,182	(3,604)
Payroll Withholdings Payable	(259)	1,019	760	22
Compensated Absences Payable	(832)	4,814	3,982	0
Interfund Payable	570	241	811	(1,209)
Claims Payable	0	0	0	(30,646)
Net Pension Liability	(17,107)	(8,552)	(25,659)	0
Deferred Inflows - Pension	(344,565)	(99,858)	(444,423)	0
Deferred Inflows - OPEB	(146,778)	(64,616)	(211,394)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$570,375</u>	<u>\$399,223</u>	<u>\$969,598</u>	<u>(\$52,771)</u>

**Noncash Capital Financing Activities:**

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

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

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

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

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2022*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$15,121,280
Cash and Cash Equivalents in Segregated Accounts	1,644,367
Intergovernmental Receivable	4,982,910
Property Taxes Receivable	109,229,149
Special Assessments Receivable	1,125,912
	<hr/>
<i>Total Assets</i>	132,103,618
	<hr/>
<b>Liabilities</b>	
Accounts Payable	1,535,112
Intergovernmental Payable	8,518,352
	<hr/>
<i>Total Liabilities</i>	10,053,464
	<hr/>
<b>Deferred Inflows of Resources</b>	
Property Taxes	105,889,194
	<hr/>
<b>Net Position</b>	
Restricted for Individuals, Organizations and Other Governments	\$16,160,960
	<hr/> <hr/>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2022*

<b>Additions</b>	
Intergovernmental Amounts for Other Governments	\$9,894,504
Amounts Received as Fiscal Agent	12,131,598
Licenses, Permits and Fees for Other Governments	460,591
Fines and Forfeitures for Other Governments	417,141
Fines and Forfeitures for Others	1,681,865
Sheriff Sales Collections for Others	602,556
Property Tax and Special Assessment Collections for Other Governments	91,454,214
Sales Tax Collections for State	26,187,517
Amounts Received for Others	270,765
	<hr/>
<i>Total Additions</i>	143,100,751
	<hr/>
<b>Deductions</b>	
Distributions of State Funds to Other Governments	9,894,504
Distributions as Fiscal Agent	10,694,058
Licenses, Permits and Fees Distributions to Other Governments	460,591
Fines and Forfeitures Distributions to Other Governments	417,141
Fines and Forfeitures Distributions to Others	1,681,865
Sheriff Sales Distributions to Others	602,556
Property Tax and Special Assessment Distributions to Other Governments	91,637,910
Sales Tax Distributions to State	26,187,517
Distributions to Individuals	291,193
Other Distributions	173,345
	<hr/>
<i>Total Deductions</i>	142,040,680
	<hr/>
<i>Net Increase in Fiduciary Net Position</i>	1,060,071
	<hr/>
<i>Net Position Beginning of Year</i>	15,100,889
	<hr/>
<i>Net Position End of Year</i>	\$16,160,960
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See accompanying notes to the basic financial statements



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 1 – Description of Tuscarawas County and Reporting Entity**

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

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

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

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

*Tuscarawas County Healthcare Consortium (the Consortium)* The Tuscarawas County Healthcare Consortium is a statutorily created political subdivision of the State as a regional council of governments. The Consortium was organized under Ohio Revised Code Chapter 167 for the purpose of obtaining medical and hospitalization benefits for the employees of the members of the Consortium. The County appoints the majority of the Consortium's Board of Directors. The Consortium is included in the County's reporting entity because the County is able to impose its will on the operation of the Consortium. As a result, the Consortium is reported as a discretely presented component unit of Tuscarawas County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and GASB Statement No. 61. During 2022, the County paid \$6,981,711 to the Consortium for healthcare premiums. Separately issued financial statements can be obtained from the Tuscarawas County Auditor, Tuscarawas County Office Building, 125 East High Avenue, New Philadelphia, Ohio 44663.

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

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

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

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

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

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Related Organizations or Shared Risk Pool. These organizations are presented in Note 18, Note 19, Note 20, and Note 21 to the basic financial statements. These organizations are the following:

Tuscarawas County Regional Planning Commission  
Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties  
Tuscarawas County Family and Children First Council  
Stark-Tuscarawas-Wayne Joint Solid Waste Management District  
Multi-County Juvenile Attention Center  
Community Improvement Corporation of Tuscarawas County  
Tuscarawas County Economic Development Corporation, Incorporated  
Area Agency on Aging, Region 9  
Tuscarawas County Tax Incentive Review Council

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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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  
Tuscarawas County Transportation Improvement District  
Public Entity Risk Consortium

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

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

## **Note 2 – Summary of Significant Accounting Policies**

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

### ***Basis of Presentation***

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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***Fund Accounting***

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

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

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

***Board of Developmental Disabilities Fund*** The board of developmental disabilities fund accounts for and reports the operation of a school, the costs of maintaining a workshop building that is leased to local providers (noncancelable lease terms of 30 days), and the provision of targeted case management services for the developmentally disabled. Revenue sources include a County-wide property tax levy, Federal Medicaid funding, and Federal and State grants, which are restricted to the operations of the school, workshop, and case management services.

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

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

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

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

***Measurement Focus***

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

***Basis of Accounting***

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, leases, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, intergovernmental grants, fines and forfeitures, charges for services, contributions and donations, and other revenue. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities found on page 19. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 22 and 23).

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

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

***Cash, Cash Equivalents, and Investments***

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

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

During 2022, investments were limited to STAR Ohio, federal home loan bank securities, negotiable certificates of deposit, federal home loan mortgage corporation securities, U.S. Treasury bills, and federal farm credit bank securities. Investments other than STAR Ohio are reported at fair value.

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



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transactions to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Investment earnings and other interest revenue credited to the general fund during 2022 amounted to \$917,467, which includes \$672,742 assigned from other County funds.

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

***Restricted Assets***

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

***Inventory***

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

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2022, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***Capital Assets***

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

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

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

Description	Estimated Lives
Buildings and Improvements	7-50 years
Machinery and Equipment	5-30 years
Vehicles	5-8 years
Infrastructure	10-65 years
Intangible Right to Use Lease - Land Improvements	27 years
Intangible Right to Use Lease - Buildings	15 years
Intangible Right to Use Lease - Equipment	1-5 years

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

The County is reporting intangible right to use assets related to leased land improvements, buildings, and equipment. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, these intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. For leases with a purchase option that is reasonably certain to be exercised, the intangible assets are being amortized in a systematic and rational manner over the useful life of the underlying assets.

***Deferred Charge on Refunding***

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

***Interfund Balances***

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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***Leases***

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

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

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

***Compensated Absences***

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

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

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

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

***Accrued Liabilities and Long-Term Obligations***

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences, asset retirement obligations, and claims and judgments that will be paid from

**Tuscarawas County, Ohio**  
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governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, financed purchases, and leases are recognized as a liability in the fund financial statements when due. Net pension/OPEB liabilities should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

***Fund Balance***

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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***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. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts after considering the related deferred outflows and deferred inflows. Net position restricted for other purposes includes law library resources, delinquent real estate tax collection, commissary, community improvement, court services, lodging taxes restricted for the convention and visitor's bureau, property taxes restricted for senior citizens programs and community mental health, guardianship services, opioid response, various law enforcement and safety operations, probate court, indigent guardianship, elections, domestic violence assistance, TUFF Bags, courts specialized docket, and children's services.

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

***Operating Revenues and Expenses***

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

***Contributions of Capital***

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

***Settlements***

During 2021, Ohio reached an agreement with the three largest distributors of opioids through the OneOhio Opioid settlement. Although the settlement has been reached, uncertainties remain related to measurement. As a participating subdivision, the County received the first of eighteen distributions in 2022. This distribution of \$32,432 is reflected as settlements revenue in the OneOhio special revenue fund in the accompanying financial statements.

In 2022, the County settled a dispute related to damages resulting in the road slippage of County Road 37 – Waterworks Hill Road. Settlements totaling \$900,000 were received and are reported in the motor vehicle license and gas tax fund.

***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.

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

***Budgetary Data***

All funds, except custodial funds, are legally required to be budgeted and appropriated. Budgetary information for the Community Mental Health Fund is not reported because it is not included in the entity for which the “appropriated budget” is adopted and does not maintain budgetary financial records. Budgetary information for the commissary special revenue fund is not reported because it did not have any budgetary activity in 2022. The major documents prepared are the alternative tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The alternative tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate. The appropriation resolution is the County Commissioner’s authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners. The legal level of control has been established by the County Commissioner’s at the object level within each department.

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

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

***Pensions/Other Postemployment Benefits (OPEB)***

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

***Estimates***

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 3 – Changes in Accounting Principles and Restatement of Fund Balances and Net Position**

***Changes in Accounting Principles***

For fiscal year 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, and related guidance from (GASB) Implementation Guide No. 2019-3, *Leases*. The County also implemented GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, and *Implementation Guide No. 2020-1*.

GASB Statement 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's 2022 financial statements. The County recognized \$118,706 in leases receivable at January 1, 2022; however, this was offset by \$121,152 in deferred inflows related to leases. The difference of \$2,446 is due to amounts received by the County before the end of 2021 that relate to future periods. The County also recognized \$167,989 in leases payable at January 1, 2022, which was partly offset by the intangible assets, right to use lease – equipment of \$45,138 and right to use lease – buildings of \$119,412. The difference of \$3,439 is due to incentives received by the County at or before commencement of the lease term.

GASB 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The County did not have any debt that met the definition of conduit debt.

GASB 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the County's financial statements.

GASB 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

The changes for GASB 91 and GASB 97 were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

***Restatement of Fund Balances and Net Position***

In 2022, it was determined that interfund receivable and interfund payable had been understated in the public assistance and children's services funds, respectively, at December 31, 2021, related to unreimbursed indirect costs paid by the public assistance fund for the children's services fund.

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This restatement along with the implementation of GASB 87 had the following effect on fund balances:

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Other Governmental Funds	Total Governmental Funds
Fund Balances (Deficit) at December 31, 2021	\$22,687,336	\$15,257,477	(\$1,659,237)	\$5,701,762	\$14,829,911	\$56,817,249
Adjustments:						
Interfund Receivable	0	0	493,908	0	0	493,908
Interfund Payable	0	0	0	0	(493,908)	(493,908)
GASB 87	(2,446)	0	0	0	0	(2,446)
Restated Fund Balances (Deficit) at December 31, 2021	<u>\$22,684,890</u>	<u>\$15,257,477</u>	<u>(\$1,165,329)</u>	<u>\$5,701,762</u>	<u>\$14,336,003</u>	<u>\$56,814,803</u>

In 2022, it was determined that capital assets had been overstated in the sewer fund and understated in the water fund at December 31, 2021, due to an asset that should have been allocated between the sewer and water funds.

In 2022, it was also determined that financed purchases had been understated in the sewer fund at December 31, 2021.

These restatements along with the implementation of GASB 87 had the following effect on net position as reported December 31, 2021.

	Governmental Activities	Business-Type Activities	Total
Net Position at December 31, 2021	\$106,409,370	\$24,364,193	\$130,773,563
Adjustments:			
Financed Purchases	0	(5,237)	(5,237)
GASB 87	(5,885)	0	(5,885)
Restated Net Position at December 31, 2021	<u>\$106,403,485</u>	<u>\$24,358,956</u>	<u>\$130,762,441</u>

	Sewer District	Water District	Total Enterprise
Net Position at December 31, 2021	\$15,075,216	\$9,281,297	\$24,356,513
Adjustments:			
Capital Assets	(60,031)	60,031	0
Financed Purchases	(5,237)	0	(5,237)
Restated Net Position at December 31, 2021	<u>\$15,009,948</u>	<u>\$9,341,328</u>	24,351,276
		Internal Activity	<u>7,680</u>
Restated Net Position at December 31, 2021			<u>\$24,358,956</u>



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

At December 31, 2022, the following funds had deficit fund balances:

	<u>Amount</u>
<i>Capital Projects:</i>	
County Building Improvement	\$301,353
Issue II Grants	418,183

The deficits in the issue II grants capital projects fund are due to adjustments for accrued liabilities, as well as outstanding interfund reimbursements. The general fund is liable for the deficit in these funds and provides transfers when cash is required, rather than when accruals occur. The deficit in the county building improvement capital projects fund is due to the interfund payable related to manuscript bonds issued for the repair and renovation of the County courthouse dome.

**Note 5 – 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 public defender commission funds and are reclassified to the general fund for GAAP reporting.
7. Outstanding year end encumbrances are treated as expenditures (budget) rather than as restricted, committed or assigned fund balance for the portion of outstanding encumbrances not already recognized as a payable (GAAP).

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

Net Change in Fund Balance  
 General and Major Special Revenue Funds

	General	Board of Developmental Disabilities	Public Assistance	Motor Vehicle License and Gas Tax	Local Fiscal Recovery
GAAP Basis	(\$1,303,495)	(\$1,367,302)	\$1,165,329	\$782,839	\$0
Revenue Accruals	(224,726)	12,341	(184,715)	(11,765)	7,956,804
Beginning Unreported Cash	576,213	251,219	85,331	27,321	0
Ending Unreported Cash	(767,490)	(217,598)	(91,431)	(37,530)	0
Fair Value Adjustments for Investments:					
Beginning Adjustment	(6,211)	0	0	0	0
Ending Adjustment	458,294	0	0	0	0
Advances In	15,000	0	321,506	0	0
Advances Out	(321,506)	0	0	0	0
Expenditure Accruals	1,984,791	(8,684)	(1,344,299)	(102,419)	(285,488)
Perspective Differences:					
County 911 Fund	(14,298)	0	0	0	0
Jail Operations Fund	(7,825)	0	0	0	0
Certificate of Title Fund	(9,892)	0	0	0	0
Growth Fund	88,101	0	0	0	0
Recorder's Special Fund	(29,658)	0	0	0	0
Southern District Probation Fund	3,427	0	0	0	0
Public Defender Commission Fund	64,632	0	0	0	0
Encumbrances	(1,053,605)	(1,568)	(483,122)	(948,599)	(16,046,593)
Budget Basis	<u>(\$548,248)</u>	<u>(\$1,331,592)</u>	<u>(\$531,401)</u>	<u>(\$290,153)</u>	<u>(\$8,375,277)</u>

**Note 6 – Deposits and Investments**

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;

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

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

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

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

***Cash on Hand***

At December 31, 2022, the County had \$62,654 in undeposited cash on hand, which is included as part of "Equity in Pooled Cash and Cash Equivalents."

***Deposits***

***Custodial Credit Risk*** Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, the carrying amount of the County's deposits was \$8,611,919, and the bank balance was \$9,989,106. At December 31, 2022, \$456,877 of the County's total bank balance was exposed to custodial credit risk because those deposits were uninsured and uncollateralized. Two of the County's financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent, resulting in the uninsured and uncollateralized balance. In addition, one of the County's financial institutions pledged eligible securities to the County, but the market value of pledged securities declined below the required 105 percent of secured deposits during December, contributing to the uninsured and uncollateralized balance at year end. This was corrected by the financial institution in January 2023 with the pledge of additional securities.

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

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

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

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**Investments**

Investments are reported at fair value. As of December 31, 2022, the County had the following investments:

Measurement/Investment	Measurement Amounts and Maturity in Years			
	Less than 1	1-3	3-5	Total
Net Asset Value Per Share				
STAR Ohio	\$53,803,774	\$0	\$0	\$53,803,774
Fair Value - Level 2 Inputs				
Federal Home Loan Bank	7,384,305	4,408,840	1,590,855	13,384,000
Negotiable Certificates of Deposit	490,104	2,884,215	1,210,322	4,584,641
Federal Home Loan Mortgage Corporation	0	1,966,420	1,996,750	3,963,170
U.S. Treasury Bills	1,995,520	0	0	1,995,520
Federal Farm Credit Bank	1,980,810	0	0	1,980,810
Total Fair Value - Level 2 Inputs	11,850,739	9,259,475	4,797,927	25,908,141
Total	\$65,654,513	\$9,259,475	\$4,797,927	\$79,711,915

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The preceding chart identifies the County's recurring fair value measurements as of December 31, 2022. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (level 2 inputs).

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

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

**Concentration of Credit Risk** Concentration of credit risk is defined by the Governmental Accounting Standards Board as having 5 percent or more invested in the securities of a single issuer. The County places no limit on the amount it may invest in any one issuer. At December 31, 2022, the County had 5 percent or more invested in the following securities:

Investment Type	Percentage
Federal Home Loan Bank Securities	16.79 %
Negotiable Certificates of Deposit	5.75

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**Note 7 – Receivables**

Receivables at December 31, 2022, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, rental payments, and other), loans, leases, and intergovernmental receivables arising from grants, entitlements, and shared revenues. All receivables, except property taxes, loans, and leases, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

<b>Governmental Funds:</b>	
Gasoline and Excise Taxes	\$1,806,013
Motor Vehicle Distribution	1,565,710
Developmental Disabilities Grants and Subsidies	695,708
Casino Monies	669,429
Homestead and Rollback	650,871
Local Government	599,395
Child Support Enforcement Agency Grants and Subsidies	530,618
Children's Services Grants and Subsidies	429,202
Ohio Department of Transportation Grant	418,183
Assigned Counsel	413,264
Community Corrections Grants	291,976
Public Assistance Grants and Subsidies	280,759
Ohio Public Works Commission Grant	264,247
Law Enforcement Grants and Subsidies	85,706
Charges for Indirect Costs	45,458
Public Entity Risk Consortium Dividend	36,166
Elections Expense	31,098
Policing Charges	15,549
Engineer Charges	12,842
Municipal Court Fines and Fees	9,109
Emergency Management Hazard Mitigation Grant	7,105
Community Development Grants and Subsidies	6,930
Victim Assistance Grants and Subsidies	6,788
Miscellaneous	6,405
Bureau of Workers Compensation Refund	1,113
<i>Total Governmental Funds</i>	<u><u>\$8,879,644</u></u>

The monies loaned to the Newcomerstown Community Improvement Corporation (\$1,295,867 from the capital projects fund and \$121,744 from the general fund), all of which is due within one year, and additional monies loaned to the Community Improvement Corporation of Tuscarawas County (\$125,000 from the general fund), all of which is due in more than one year, are classified as loans receivable on the County financial statements and are also considered collectible in full.

Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case

**Tuscarawas County, Ohio**  
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of receivables, collectability. Using this criterion, the County has elected not to record child support arrearages within the special revenue and custodial funds. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

***Leases Receivable***

The County is reporting leases receivable of \$98,512 in the general fund and \$8,803 in the capital projects fund at December 31, 2022. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2022, the County recognized lease revenue of \$5,879 and interest revenue of \$2,488 in the general fund and recognized lease revenue of \$5,349 and interest revenue of \$351 in the capital projects fund related to lease payments received. A description of the County's leasing arrangements is as follows:

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

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

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

A summary of future lease amounts receivable is as follows:

Year	General		Capital Projects	
	Principal	Interest	Principal	Interest
2023	\$3,650	\$1,655	\$5,511	\$189
2024	6,658	2,226	3,292	33
2025	7,074	2,046	0	0
2026	7,508	1,855	0	0
2027	7,962	1,654	0	0
2028-2032	31,084	5,317	0	0
2033-2037	1,445	3,555	0	0
2038-2042	1,604	3,396	0	0
2043-2047	1,779	3,221	0	0
2048-2052	1,972	3,028	0	0
2053-2057	2,187	2,813	0	0
2058-2062	2,425	2,575	0	0
2063-2067	2,690	2,310	0	0
2068-2072	2,982	2,018	0	0

(continued)

**Tuscarawas County, Ohio**  
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*Future Lease Amounts Receivable (Continued)*

Year	General		Capital Projects	
	Principal	Interest	Principal	Interest
2073-2077	\$3,307	\$1,693	\$0	\$0
2078-2082	3,668	1,332	0	0
2083-2087	4,068	932	0	0
2088-2092	4,511	489	0	0
2093-2094	1,938	62	0	0
Totals	<u>\$98,512</u>	<u>\$42,177</u>	<u>\$8,803</u>	<u>\$222</u>

**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 2022 for real and public utility property taxes represents collections of 2021 taxes.

2022 real property taxes were levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

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. 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2022, was \$8.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2021 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,644,568,020
Commercial/Industrial/Public Utility	354,349,010
Tangible Personal Property:	
Public Utility	<u>382,891,900</u>
Total Assessed Value	<u><u>\$2,381,808,930</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various custodial funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2022, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2022



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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 2022, the County’s property taxes were reduced by \$74,989 under various tax abatement agreements entered into by the following subdivisions:

Overlapping Government	Amount of 2022 Taxes Abated
<i>Enterprise Zone Tax Exemptions:</i>	
Goshen Township	\$38,523
City of Dover	16,058
Village of Sugarcreek	7,690
Lawrence Township	5,110
Warwick Township	4,634
Village of Strasburg	1,871
Village of Newcomerstown	801
Franklin Township	302

**Note 9 – Permissive Sales and Use Tax**

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

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2022. 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.

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**Note 10 – Capital Assets**

Capital asset activity for governmental activities for the year ended December 31, 2022, was as follows:

	(Restated) Balance 12/31/2021	Additions	Deletions	Balance 12/31/2022
<b>Governmental Activities:</b>				
Capital Assets, not being depreciated/amortized:				
Land	\$1,344,654	\$63,462	\$0	\$1,408,116
Land Improvements	7,633,200	0	0	7,633,200
Construction in Progress	660,073	4,682,283	(56,842)	5,285,514
<b>Total Capital Assets, not being depreciated/amortized</b>	<b>9,637,927</b>	<b>4,745,745</b>	<b>(56,842)</b>	<b>14,326,830</b>
Capital Assets, being depreciated/amortized:				
Buildings and Improvements	42,272,894	355,326	(37,471)	42,590,749
Machinery and Equipment	17,289,385	584,814	(197,658)	17,676,541
Vehicles	6,027,047	617,250	(407,328)	6,236,969
Infrastructure	129,094,533	2,368,478	0	131,463,011
Intangible Right to Use Lease - Land Improvements**	0	170,000	0	170,000
Intangible Right to Use Lease - Buildings**	119,412	0	0	119,412
Intangible Right to Use Lease - Equipment**	45,138	80,746	(5,509)	120,375
<b>Total Capital Assets, being depreciated/amortized</b>	<b>194,848,409</b>	<b>4,176,614</b>	<b>(647,966)</b>	<b>198,377,057</b>
Less Accumulated Depreciation/Amortization:				
Buildings and Improvements	(21,626,202)	(942,636)	21,359	(22,547,479)
Machinery and Equipment	(8,761,059)	(1,549,335)	120,811	(10,189,583)
Vehicles	(4,333,022)	(472,199)	367,939	(4,437,282)
Infrastructure	(93,367,834)	(3,035,431)	0	(96,403,265)
Intangible Right to Use Lease - Land Improvements**	0	(2,613)	0	(2,613)
Intangible Right to Use Lease - Buildings**	0	(8,188)	0	(8,188)
Intangible Right to Use Lease - Equipment**	0	(24,059)	5,509	(18,550)
<b>Total Accumulated Depreciation/Amortization</b>	<b>(128,088,117)</b>	<b>(6,034,461) *</b>	<b>515,618</b>	<b>(133,606,960)</b>
<b>Total Capital Assets being depreciated/amortized, Net</b>	<b>66,760,292</b>	<b>(1,857,847)</b>	<b>(132,348)</b>	<b>64,770,097</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$76,398,219</b>	<b>\$2,887,898</b>	<b>(\$189,190)</b>	<b>\$79,096,927</b>

The value of all right to use lease assets at the end of 2022 was \$409,787 with an accumulated amortization of \$29,351.

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

<b>Governmental Activities:</b>	
General Government:	
Legislative and Executive	\$570,693
Judicial	87,142
Public Safety	1,586,371
Public Works	3,499,981
Health	191,363
Human Services	87,938
Conservation and Recreation	10,973
<b>Total</b>	<b>\$6,034,461</b>

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\*\* Of the current year depreciation/amortization total of \$6,034,461, \$34,860 is presented on the statement of activities as expenses, as detailed in the following table, related to the County's intangible assets of copiers, postage machines, a cell tower, and a building, which are included as intangible right to use leases. With the implementation of Governmental Accounting Standards Board Statement No. 87, *Leases*, a lease meeting the criteria of this statement requires the lessee to recognize the lease liability and an intangible right to use asset.

<b>Governmental Activities:</b>	
General Government:	
Legislative and Executive	\$16,318
Judicial	12,952
Public Safety	2,849
Human Services	2,741
Total	\$34,860

Capital asset activity for business-type activities for the year ended December 31, 2022, was as follows:

	Balance 12/31/2021	Additions	Deletions	Balance 12/31/2022
<b>Business-Type Activities:</b>				
Capital Assets, not being depreciated:				
Land	\$524,872	\$0	\$0	\$524,872
Construction in Progress	422,893	787,059	0	1,209,952
Total Capital Assets, not being depreciated	947,765	787,059	0	1,734,824
Capital Assets, being depreciated:				
Buildings and Improvements	6,321,279	7,793	0	6,329,072
Machinery and Equipment	4,226,256	0	0	4,226,256
Vehicles	917,556	53,255	0	970,811
Sewer/Water Lines	41,501,930	5,561	0	41,507,491
Total Capital Assets, being depreciated	52,967,021	66,609	0	53,033,630
Less Accumulated Depreciation:				
Buildings and Improvements	(3,738,284)	(125,903)	0	(3,864,187)
Machinery and Equipment	(2,021,442)	(117,371)	0	(2,138,813)
Vehicles	(739,361)	(57,994)	0	(797,355)
Sewer/Water Lines	(12,989,296)	(638,856)	0	(13,628,152)
Total Accumulated Depreciation	(19,488,383)	(940,124)	0	(20,428,507)
Total Capital Assets being depreciated, Net	33,478,638	(873,515)	0	32,605,123
Business-Type Activities Capital Assets, Net	\$34,426,403	(\$86,456)	\$0	\$34,339,947

**Note 11 – Risk Management**

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

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occurrence for real and personal property; \$2,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability, Public Official's Liability, and Ohio Stop Gap, all of which are subject to a \$50,000 self-insured retention by the County, except Automobile Liability and Automobile Physical Damage, which are at \$10,000 and \$5,000, respectively. PERC's excess insurance carriers are Travelers Casualty and Surety Company of America for Property, Underwriter's at Lloyd's of London for Primary Liability, and Genesis Insurance Company for Excess Liability.

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

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

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

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

Depending on the level of coverage selected by the employee, the County pays premiums between \$987.18 and \$2,067.21 for the family plan and between \$528.76 and \$664.62 for the single plan per employee per month. Premiums are paid by the fund that pays the salary for the employee. Depending on level of coverage selected, employees on the family plan are required to contribute between \$42.44 and \$281.89 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$22.25 and \$90.63 per month toward their healthcare insurance.

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

For 2022, the Board of Developmental Disabilities provided health insurance to its employees through AultCare Insurance Company. Dental insurance was provided to Board of Developmental Disabilities employees through CBA Benefit Services. Vision insurance was provided through CBA Benefit Services'

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VSP program. The Board of Developmental Disabilities also provided, at no cost to the employees, term life insurance and accidental death and dismemberment insurance through UNUM National Life Insurance Company in the amount of \$20,000 for all full-time employees, at a cost to the County of \$4.20 per month, \$13,000 for employees 65 to 69 years of age, and \$10,000 for employees 70 years of age and older. The County pays monthly premiums for health, dental, and vision insurance provided to Board of Developmental Disabilities employees as follows:

	Health Insurance	Dental Insurance	Vision Insurance
<b>Rates for January through August 2022:</b>			
Single (Employee Only)	\$705.30	\$34.28	\$9.33
Family	1,897.25	85.85	21.12
<b>Rates for September through December 2022:</b>			
Single (Employee Only)	740.55	34.28	9.33
Family	1,922.10	85.85	21.12

The County participated in the State Workers' Compensation retrospective rating and payment system prior to 2015. Once the County receives notice of the claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. Although the County is no longer under the system, the plan involves a ten-year window where the County is responsible for the payment of actual claim costs for employees injured within the years that the County participated in the retrospective rating plan. The intergovernmental payable includes the actual claim costs of \$27,137. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

No incurred but not reported claims have been accrued as a liability at December 31, 2022, 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, 2022, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. The portion of claims and contractual services expense that is associated with the County's custodial funds is presented as an external portion expense on the statement of activities. Changes in the fund's intergovernmental and claims liability amounts for 2021 and 2022 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2021	\$125,377	\$0	(\$25,523)	(\$47,980)	\$51,874
2022	51,874	0	(21,228)	(3,509)	27,137

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.

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**Note 12 – Long-Term Obligations**

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

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities:</b>			
<b><i>General Obligation Bonds from Direct Placement:</i></b>			
2010 - County Building Improvement Bonds	5.28 %	\$1,450,000	2025
<b><i>Financed Purchases from Direct Borrowings:</i></b>			
2022 - Commissioners Copier - US Bank Equipment Finance	10.36	6,230	2027
2022 - Parks Copier - US Bank Equipment Finance	10.36	6,230	2027
<b>Business-Type Activities:</b>			
<b><i>USDA General Obligations Bonds from Direct Placement:</i></b>			
Water - 2011 Water Meter Project	3.38	503,000	2025
<b><i>OPWC Loans from Direct Borrowings:</i></b>			
Sewer - 2002 Wilkshire Hills Sewer System	0.00	149,286	2023
Sewer - 2005 Sandyville Pump Station	0.00	55,000	2025
Sewer - 2005 Mineral City Broadway Street	0.00	157,119	2026
Sewer - 2006 Power Generator Phase II	0.00	166,616	2028
Sewer - 2007 Midvale Barnhill	0.00	172,655	2028
Sewer - 2009 Stone Creek Wastewater System	0.00	500,000	2032
Sewer - 2011 Wastewater Treatment Plant	0.00	350,400	2032
Sewer - 2013 Sandyville Pump Station #2	0.00	415,728	2034
Sewer - 2013 Dover Township Sewer Extension Phase I	0.00	154,900	2034
Sewer - 2019 Wilkshire Hills WWTP Headworks	0.00	253,742	2040
Water - 2006 Emergency Power Generator Phase I	0.00	130,517	2026
Water - 2007 Wainwright Water System Improvements	0.00	151,046	2028
Water - 2013 Dundee Water System Improvements	0.00	400,000	2034
Water - 2014 Wilkshire Water Storage Repairs	0.00	84,000	2035
Water - 2016 Kerns Drive Waterline Replacement	0.00	149,081	2036
Water - 2019 Zoarville Water Transmission Line	0.00	189,535	2040
<b><i>OWDA Loans from Direct Borrowings:</i></b>			
Sewer - 2009 Mineral City Sewer Improvements	3.25	2,494,966	2028
Sewer - 2014 Wilkshire Aerator Replacement	2.94	75,248	2033
Sewer - 2015 Sandyville-East Sparta Upgrade	2.28	1,065,685	2038
Sewer - 2021 Refinance of USDA-RD Loan Stone Creek Sewer	1.39	1,139,146	2041
Water - 1999 Mineral City	2.00	894,485	2023
Water - 2013 Dundee WTP	3.34	87,511	2033
Water - 2013 Sandyville Water Transmission	3.42	290,000	2033
Water - 2019 Wilkshire Hills Water System Improvement Design	2.47	Not Finalized	Not Finalized
Water - 2019 Wilkshire Hills Well #2 Replacement	1.78 - 1.87	180,457	2040
Water - 2021 Refinance of USDA-RD Loan Sandyville Water System	1.77	4,589,553	2051
<b><i>Financed Purchases from Direct Borrowings:</i></b>			
Sewer - Sewer Lines - Twin City Water and Sewer District	0.79	287,000	2028
Sewer - Sewer Lines - Twin City Water and Sewer District	0.79	68,000	2028
Water - 2020 Mini Excavator - KS State Bank	2.69	56,502	2024

**Tuscarawas County, Ohio**  
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For the Year Ended December 31, 2022

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

	(Restated)				
	Balance 12/31/21	Increase	Decrease	Balance 12/31/22	Amounts Due In One Year
<b>Governmental Activities:</b>					
County Building Improvement General Obligation Bonds from Direct Placement	\$503,041	\$0	(\$116,107)	\$386,934	\$122,318
Financed Purchases from Direct Borrowings	0	12,460	(606)	11,854	1,950
<i>Net Pension Liability:</i>					
OPERS	23,243,985	0	(9,249,550)	13,994,435	0
STRS	385,618	374,486	0	760,104	0
Total Net Pension Liability	23,629,603	374,486	(9,249,550)	14,754,539	0
Leases Payable	167,989	250,746	(197,178)	221,557	32,819
Compensated Absences	2,453,038	1,407,373	(1,423,621)	2,436,790	1,349,986
Asset Retirement Obligations	25,000	0	0	25,000	0
Claims	30,646	0	(30,646)	0	0
<i>Total Governmental Activities</i>	<u>\$26,809,317</u>	<u>\$2,045,065</u>	<u>(\$11,017,708)</u>	<u>\$17,836,674</u>	<u>\$1,507,073</u>
<b>Business-Type Activities:</b>					
<b>USDA General Obligation Bonds from Direct Placement:</b>					
Water - Water Meter Project	\$159,500	\$0	(\$37,900)	\$121,600	\$39,200
<b>OPWC Loans from Direct Borrowings:</b>					
Sewer - 2002 Wilkshire Hills Sewer System	11,197	0	(7,465)	3,732	3,732
Sewer - 2005 Sandyville Pump Station	11,000	0	(2,750)	8,250	2,750
Sewer - 2005 Mineral City Broadway Street	35,352	0	(7,856)	27,496	7,856
Sewer - 2006 Power Generator Phase II	54,148	0	(8,331)	45,817	8,331
Sewer - 2007 Midvale Barnhill	56,111	0	(8,633)	47,478	8,633
Sewer - 2009 Stone Creek Wastewater System	262,500	0	(25,000)	237,500	25,000
Sewer - 2011 Wastewater Treatment Plant	192,775	0	(17,525)	175,250	17,525
Sewer - 2013 Sandyville Pump Station #2	259,834	0	(20,786)	239,048	20,786
Sewer - 2013 Dover Township Sewer Extension Phase I	96,813	0	(7,745)	89,068	7,745
Sewer - 2019 Wilkshire Hills WWTP Headworks	241,055	0	(12,687)	228,368	12,687
Total Sewer	1,220,785	0	(118,778)	1,102,007	115,045
Water - 2006 Emergency Power Generator Phase I	32,628	0	(6,526)	26,102	6,526
Water - 2007 Wainwright Water System Improvements	52,869	0	(7,552)	45,317	7,552
Water - 2013 Dundee Water System Improvements	250,000	0	(20,000)	230,000	20,000
Water - 2014 Wilkshire Water Storage Repairs	58,400	0	(4,200)	54,200	4,200
Water - 2016 Kerns Drive Waterline Replacement	111,811	0	(7,454)	104,357	7,454
Water - 2019 Zoarville Water Transmission Line	180,058	0	(9,477)	170,581	9,476
Total Water	685,766	0	(55,209)	630,557	55,208
Total OPWC Loans	1,906,551	0	(173,987)	1,732,564	170,253
<b>OWDA Loans from Direct Borrowings:</b>					
Sewer - 2009 Mineral City Sewer Improvements	992,550	0	(139,496)	853,054	144,067
Sewer - 2014 Wilkshire Aerator Replacement	48,521	0	(3,603)	44,918	3,709
Sewer - 2015 Sandyville-East Sparta Upgrade	934,948	0	(45,593)	889,355	46,638
Sewer - 2021 Refinance of USDA-RD Loan					
Stone Creek Sewer	1,114,942	0	(50,148)	1,064,794	50,848
Total Sewer	\$3,090,961	\$0	(\$238,840)	\$2,852,121	\$245,262

(continued)

**Tuscarawas County, Ohio**  
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For the Year Ended December 31, 2022

	(Restated) Balance 12/31/21	Increase	Decrease	Balance 12/31/22	Amounts Due In One Year
<b>Business-Type Activities:</b>					
<b><i>OWDA Loans from Direct Borrowings (continued):</i></b>					
Water - 1999 Mineral City	\$66,948	\$0	(\$44,477)	\$22,471	\$22,471
Water - 2013 Dundee WTP	57,224	0	(4,157)	53,067	4,296
Water - 2013 Sandyville Water Transmission	166,750	0	(14,500)	152,250	14,500
Water - 2019 Wilkshire Hills Water System Improvement Design	197,836	4,606	(16,215)	186,227	0
Water - 2019 Wilkshire Hills Well #2 Replacement	169,046	0	(7,779)	161,267	7,919
Water - 2021 Refinance of USDA-RD Loan Sandyville Water System	4,533,068	0	(120,820)	4,412,248	122,968
Total Water	<u>5,190,872</u>	<u>4,606</u>	<u>(207,948)</u>	<u>4,987,530</u>	<u>172,154</u>
Total OWDA Loans	<u>8,281,833</u>	<u>4,606</u>	<u>(446,788)</u>	<u>7,839,651</u>	<u>417,416</u>
<b><i>Financed Purchases from Direct Borrowings:</i></b>					
Sewer	156,237	0	(21,672)	134,565	21,988
Water	34,505	0	(11,198)	23,307	11,499
Total Financed Purchases	<u>190,742</u>	<u>0</u>	<u>(32,870)</u>	<u>157,872</u>	<u>33,487</u>
<b><i>Net Pension Liability - OPERS:</i></b>					
Sewer	749,806	0	(452,052)	297,754	0
Water	249,935	0	(101,058)	148,877	0
Total Net Pension Liability - OPERS	<u>999,741</u>	<u>0</u>	<u>(553,110)</u>	<u>446,631</u>	<u>0</u>
Compensated Absences	123,821	55,807	(51,825)	127,803	44,300
<b><i>Total Business-Type Activities</i></b>	<u>\$11,662,188</u>	<u>\$60,413</u>	<u>(\$1,296,480)</u>	<u>\$10,426,121</u>	<u>\$704,656</u>

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

There is no repayment schedule for the net pension liability. 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, community economic development, felony delinquent care, victim assistance, law library resource, targeted community alternative to prison, specialized docket payroll, juvenile court special projects, department of rehabilitation and correction probation grant, commissioners parks and recreation, workers' compensation, sewer district, and water district funds. For additional information related to the net pension liability, see Note 22.

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



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

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

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

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

The County has pledged future sewer revenues, net of operating expenses, to repay OPWC and OWDA loans, and financed purchases in the Tuscarawas County sewer district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2041. Annual principal and interest payments on these loans are expected to require about 49.3 percent of net revenues and about 19.4 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$4,502,133. Principal and interest for the current year were \$447,147 and total revenues were \$2,306,747.

The County has pledged future water revenues, net of operating expenses, to repay OPWC and OWDA loans, and financed purchases in the Tuscarawas County water district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2050. Annual principal and interest payments on these loans are expected to require about 73.2 percent of net revenues and about 25.2 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$6,911,495. Principal and interest for the current year were \$371,388 and total revenues were \$1,474,482.

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

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

The County's outstanding OPWC loans from direct borrowings of \$1,732,564 related to business-type activities contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

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The County's outstanding OWDA loans from direct borrowings of \$7,839,651 related to business-type activities contain provisions that in the event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

A line of credit has been established with the Ohio Water Development Authority in the amount of \$339,309 for a water project. Since the loan repayment schedule has not been finalized, the repayment schedule is not included in the schedule of debt service requirements. Until the final repayment schedule is available, the County will pay based on estimates. The balance of the water - 2019 Wilkshire Hills water system improvement design loan was \$186,227 at year end.

The County has outstanding agreements to lease copiers, postage machines, a cell tower, and a building. Due to the implementation of GASB Statement 87, these leases have met the criteria of leases thus requiring them to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. A summary of the principal and interest amounts for the remaining leases is as follows:

Year	Principal	Interest
2023	\$32,819	\$12,191
2024	30,564	10,323
2025	29,955	8,532
2026	23,679	6,924
2027	21,259	5,416
2028-2032	44,402	17,272
2033-2036	38,879	4,122
Totals	\$221,557	\$64,780

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

Governmental Activities - from Direct Placements/Direct Borrowings				
	General Obligation Bonds		Financed Purchases	
	Principal	Interest	Principal	Interest
2023	\$122,318	\$18,837	\$1,950	\$1,138
2024	128,861	12,293	2,162	926
2025	135,755	5,398	2,396	690
2026	0	0	2,658	430
2027	0	0	2,688	142
Totals	\$386,934	\$36,528	\$11,854	\$3,326

**Tuscarawas County, Ohio**  
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Business-Type Activities - from Direct Placements/Direct Borrowings							
	General Obligation Bonds		OPWC Loans	OWDA Loans		Financed Purchases	
	Principal	Interest	Principal	Principal	Interest	Principal	Interest
2023	\$39,200	\$4,104	\$170,253	\$417,416	\$148,125	\$33,487	\$1,647
2024	40,500	2,781	166,522	404,031	138,471	33,970	1,163
2025	41,900	1,414	166,521	413,349	129,031	22,337	670
2026	0	0	159,842	422,916	119,355	22,514	494
2027	0	0	149,389	432,733	109,442	22,692	316
2028-2032	0	0	627,903	1,500,624	437,468	22,872	135
2033-2037	0	0	225,643	1,428,162	301,862	0	0
2038-2042	0	0	66,491	1,144,535	180,835	0	0
2043-2047	0	0	0	906,291	96,324	0	0
2048-2050	0	0	0	583,367	18,203	0	0
Totals	<u>\$121,600</u>	<u>\$8,299</u>	<u>\$1,732,564</u>	<u>\$7,653,424</u>	<u>\$1,679,116</u>	<u>\$157,872</u>	<u>\$4,425</u>

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation for the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$57,658,289 at December 31, 2022.

**Note 13 – 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 14 – Contingent Liabilities**

***Federal and State Grants***

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

***Litigation***

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

**Tuscarawas County, Ohio**  
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**Note 15 – 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
<b><u>Nonspendable:</u></b>						
Inventory	\$314,749	\$17,039	\$5,312	\$1,303,523	\$9,274	\$1,649,897
Prepays	451,098	772,408	2,737	4,611	210,445	1,441,299
Interfund Loan	1,146,521	0	0	0	0	1,146,521
Unclaimed Monies	107,513	0	0	0	0	107,513
<i>Total Nonspendable</i>	<u>2,019,881</u>	<u>789,447</u>	<u>8,049</u>	<u>1,308,134</u>	<u>219,719</u>	<u>4,345,230</u>
<b><u>Restricted for:</u></b>						
Capital Projects	0	0	0	0	231,966	231,966
Developmental Disabilities Board	0	13,100,728	0	0	0	13,100,728
Road and Bridge Repair and Maintenance	0	0	0	5,176,467	0	5,176,467
Real Estate Assessment	0	0	0	0	2,058,746	2,058,746
911 Emergency System	0	0	0	0	4,066,194	4,066,194
Child Support Enforcement	0	0	0	0	330,430	330,430
Community Corrections	0	0	0	0	622,328	622,328
Court Special Projects	0	0	0	0	457,925	457,925
Enforcement Services	0	0	0	0	238,285	238,285
Wireless 911 Operations	0	0	0	0	460,412	460,412
Dog and Kennel	0	0	0	0	241,670	241,670
Other Purposes:						
Law Library Resources	0	0	0	0	146,620	146,620
Delinquent Real Estate Tax Collection	0	0	0	0	204,047	204,047
Commissary	0	0	0	0	110,812	110,812
Community Improvement	0	0	0	0	94,795	94,795
Court Services	0	0	0	0	52,255	52,255
Convention and Visitor's Bureau	0	0	0	0	32,418	32,418
Senior Citizens Programs	0	0	0	0	49,812	49,812
Guardianship Services	0	0	0	0	37,000	37,000
Opioid Response	0	0	0	0	32,432	32,432
Other Purposes	0	0	0	0	206,895	206,895
<i>Total Restricted</i>	<u>0</u>	<u>13,100,728</u>	<u>0</u>	<u>5,176,467</u>	<u>9,675,042</u>	<u>27,952,237</u>
<b><u>Committed to:</u></b>						
Jury Administration	0	0	0	0	2,452	2,452
Internal Service	25,949	0	0	0	0	25,949
Economic Development and Growth	1,410,144	0	0	0	0	1,410,144
<i>Total Committed</i>	<u>1,436,093</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,452</u>	<u>1,438,545</u>
<b><u>Assigned to:</u></b>						
<b>Purchases on Order:</b>						
County Administration	426,887	0	0	0	0	426,887
Health and Wellness	364,000	0	0	0	0	364,000
Public Safety	324,809	0	0	0	0	324,809
Court Services	56,688	0	0	0	0	56,688
Conservation and Recreation	5,000	0	0	0	0	5,000
Court Services	130,234	0	0	0	0	130,234
Debt Service	0	0	0	0	1	1
Capital Improvements	0	0	0	0	5,030,160	5,030,160
<i>Total Assigned</i>	<u>1,307,618</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,030,161</u>	<u>6,337,779</u>
Unassigned (Deficit)	16,617,803	0	(8,049)	0	(719,536)	15,890,218
<b>Total Fund Balances</b>	<u>\$21,381,395</u>	<u>\$13,890,175</u>	<u>\$0</u>	<u>\$6,484,601</u>	<u>\$14,207,838</u>	<u>\$55,964,009</u>

**Tuscarawas County, Ohio**  
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**Stabilization Arrangement** In addition to the previous fund balance constraints, the County has a general fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code Section 5705.13, the County established a budget stabilization by resolution to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditures. The budget stabilization reserve is only an insulator against short-term economic changes, and because of the limitations imposed by the Ohio Revised Code, it could not reasonably protect an entity from long-term economic factors. The balance in the reserve at December 31, 2022, is \$1,471,210.

**Note 16 – Internal Activity**

**Interfund Transfers**

Interfund transfers for the year ended December 31, 2022, consisted of the following:

Transfer to	Transfer From General
Public Assistance	\$218,003
Other Governmental Funds	4,827,691
Total	\$5,045,694

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 \$218,003 to the public assistance fund to be used for a mandated share of funding, \$3,283,230 to the children’s services fund for foster care services, \$144,461 to various other special revenue funds to support programs accounted for in those funds, and \$1,400,000 to various capital projects funds to support capital projects.

**Interfund Balances**

Interfund balances for the year ended December 31, 2022, consisted of the following:

Interfund Payable	Interfund Receivable						Total
	General	Public Assistance Fund	Motor Vehicle License and Gas Tax	Other Governmental Funds	Sewer District	Internal Service Funds	
<b>Governmental Funds:</b>							
General	\$0	\$1,460,665	\$136	\$480,014	\$0	\$6,047	\$1,946,862
Board of Developmental Disabilities	0	0	63	0	0	1,883	1,946
Public Assistance	369,758	0	0	0	300	1,506	371,564
Motor Vehicle License and Gas Tax	0	0	0	0	0	1,245	1,245
Local Fiscal Recovery	0	0	0	0	1,184	0	1,184
Other Governmental Funds	832,204	555,229	219	3,300	0	1,485	1,392,437
<b>Proprietary Funds:</b>							
Sewer District	408,913	0	0	129,198	0	0	538,111
Water District	3,758	0	0	218,967	0	223	222,948
Total	\$1,614,633	\$2,015,894	\$418	\$831,479	\$1,484	\$12,389	\$4,476,297

**Tuscarawas County, Ohio**  
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Interfund balances at December 31, 2022, represent charges for services, reimbursable expenditures, interfund advances, or manuscript bonds. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made.

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

Long-Term Interfund Balance Description	Fund with Interfund Receivable	Fund with Interfund Payable	Total Balance	Long-Term Balance
Reimbursable indirect costs	Public Assistance	Children's Services	\$555,229	\$555,229
Settlement fronted by general fund	General	Sewer District	195,000	180,000
Repayment of 2018 settlement	General	Sewer District	208,088	194,216
Repayment of new building costs	Capital Projects	Sewer District	129,198	107,664
Repayment of new building costs	Capital Projects	Water District	92,289	76,908
Well protection plan**	Capital Projects	Water District	126,678	111,053
Manuscript bonds**	General	County Building Improvement	792,825	772,305

Long-Term Interfund Balance Description	Repayment Plan	Repayment Term	First Year of Repayment
Reimbursable indirect costs	N/A	N/A	N/A
Settlement fronted by general fund	\$15,000 per year	20 years	2016
Repayment of 2018 settlement	\$13,873 per year	15 years	2023
Repayment of new building costs	\$21,534 per year*	30 years	1998
Repayment of new building costs	\$15,381 per year*	30 years	1998
Well protection plan**	\$1,402 per month**	10 years	2020
Manuscript bonds**	Semiannual payments**	25 years	2019

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

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

In 2020, the capital projects fund advanced \$160,000 to the water district fund for the well protection plan. The advance will be repaid with 1 percent interest. Repayments began in November 2020. The 2022 principal repayments totaled \$15,469. Principal and interest requirements to repay the balance outstanding at year end are as follows:

Year	Well Protection Advance	
	Principal	Interest
2023	\$15,625	\$1,195
2024	15,782	1,038
2025	15,940	880
2026	16,101	719
2027	16,262	558
2028-2030	46,968	688
Totals	<u>\$126,678</u>	<u>\$5,078</u>

The manuscript bonds are courthouse improvement bonds issued at an original rate of 3.61 percent and due on December 31, 2043. The interest rate is adjusted every fifth anniversary of the dated date (December 2017), and a rate of 5.618 percent commenced on December 18, 2022. The bonds were used for the repair and renovation of the County courthouse dome. The manuscript bonds were issued by the County (County

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building improvement fund) and purchased by the County Treasurer as an investment (general fund). The amount of bonds issued was \$750,000 in 2018 and \$137,229 in 2019. 2022 principal repayments totaled \$24,882, leaving \$792,825 bonds outstanding at year end. Principal and interest requirements to retire the courthouse improvement manuscript bonds outstanding at December 31, 2022, are as follows:

Year	Courthouse Improvement Bonds	
	Principal	Interest
2023	\$20,520	\$44,256
2024	21,688	43,088
2025	22,924	41,852
2026	24,230	40,546
2027	25,610	39,166
2028-2032	151,671	172,209
2033-2037	200,085	123,796
2038-2042	263,952	59,928
2043	62,145	2,631
Totals	\$792,825	\$567,472

***Internal Balances – Change in Proportionate Share***

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

Balances related to the internal proportionate share for pension and OPEB at December 31, 2022, were as follows:

	Pension		OPEB	
	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
Governmental Activities	\$191,659	\$0	\$20,860	\$0
Business-Type Activities:				
Water	5,021	0	1,746	0
Sewer	6,415	203,095	4,144	26,750
Total Business-Type Activities	11,436	203,095	5,890	26,750
Total	\$203,095	\$203,095	\$26,750	\$26,750

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**Note 17 – Significant Commitments**

***Contractual Commitments***

As of December 31, 2022, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
<b>General Fund:</b>	
Office Contracts	\$320,004
Program Services	96,052
Building and Equipment Maintenance and Repairs	6,642
Utilities	42,939
Building Improvements	10,327
<b>Special Revenue Funds:</b>	
Public Assistance:	
Program Services	438,020
Motor Vehicle License and Gas Tax:	
Road and Bridge Construction	861,017
Office Contracts	36,214
Building and Equipment Maintenance and Repairs	45,468
Local Fiscal Recovery Fund:	
Engineering Services and Project Construction	16,046,593
Child Support Enforcement Agency:	
Office Contracts	61,817
Real Estate Assessment:	
Program Services	10,542
Appraisal Contracts	163,721
Office Contracts	18,665
Dog and Kennel:	
Office Contracts	12,980
Building and Equipment Maintenance and Repairs	2,389
Community Development Block Grant:	
CHIP CDBG Allocation	218,105
Felony Delinquent Care:	
Program Services	23,183
Sheriff Concealed Handgun License:	
Program Services	23,977
Law Library Resource:	
Program Services	15,550
<b>Capital Projects Funds:</b>	
Capital Projects:	
Building Improvements	650,289
Building and Equipment Maintenance and Repairs	9,342
Computer and Technology Contracts	342,683
Hazardous Materials Equipment:	
Program Services	24,021

(continued)



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Funds/Projects (continued)	Contract Amount Outstanding
<b>Enterprise Funds:</b>	
Sewer District:	
Utilities	\$28,816
Engineering Services and Project Construction	1,022,085
Building and Equipment Maintenance and Repairs	27,642
Water District:	
Utilities	21,475
Engineering Services and Project Construction	121,494
Building and Equipment Maintenance and Repairs	4,408
Office Contracts	4,326

The remaining commitments were encumbered at year end. The amounts of \$148,753 and \$743,225 in accounts and contracts payable, respectively, have been capitalized for governmental activities as well as \$104,922 in accounts payable for business-type activities.

***Encumbrances***

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

<b>Governmental Funds:</b>	
General	\$1,053,605
Board of Developmental Disabilities	1,568
Public Assistance	483,122
Motor Vehicle License and Gas Tax	948,599
Local Fiscal Recovery	16,046,593
Other Governmental Funds	<u>2,592,346</u>
Total Governmental	<u>\$21,125,833</u>
<b>Proprietary Funds:</b>	
Sewer District	\$1,167,931
Water District	221,763
Internal Service Funds	<u>1,246</u>
Total Proprietary	<u>\$1,390,940</u>

**Note 18 – Joint Ventures**

***Tuscarawas County Regional Planning Commission (Commission)***

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

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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 2022, 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 ADAMHS Board is managed by a fourteen-member board of trustees, five appointed by the commissioners of Tuscarawas County, three by Carroll County, and six appointed by the director of the State Department of Mental Health and Addiction Services. The trustees exercise total control of the operation of the ADAMHS Board including budgeting, appropriating, contracting, and designating management. Continued existence of the ADAMHS Board is dependent on the County's continued participation; however, the County does not have an equity interest in the ADAMHS Board. The ADAMHS Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2022, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

**Note 19 – Jointly Governed Organizations**

***Tuscarawas County Family and Children First Council (Council)***

The Council provides services to multi-need youths in Tuscarawas County. There are thirty-one organizations which are members of the Council. The operations of the Council are controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting, and designating management. Each organization's degree of control is limited to its representation on the Board. In 2022, the County contributed \$23,000 to the Council.

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

The District provides solid waste disposal, recycling opportunities, and other waste management services and is controlled by a Board of Directors consisting of nine members; three County Commissioners of each of the three member counties. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2022, the District's revenues were received from haulers; no monies were contributed by the County.

***Multi-County Juvenile Attention Center (Center)***

In 2022, the Center was 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

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control is limited to its representation on the Board. In 2022, the County contributed \$1,400,505 to the Center and paid \$60,489 for foster care services. The County withdrew from the Multi-County Juvenile Attention System effective December 31, 2022.

***Community Improvement Corporation of Tuscarawas County (Corporation)***

The Corporation was formed to advance, encourage, and promote the industrial, economic, commercial, and civic development and is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugarcreek, and Gnadenhutten. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and village and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. In 2022, the County made no contributions to the Corporation.

***Tuscarawas County Economic Development Corporation, Incorporated (TCEDC)***

The purpose of the Tuscarawas County Economic Development Corporation, Incorporated, is to promote business and industry within Tuscarawas County. TCEDC is a legally separate, not-for-profit corporation, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a board of directors made up of eighteen members. Mandatory appointments include the chief elected official from each of the cities of Dover, New Philadelphia, and Uhrichsville; one County Commissioner and two designees appointed by the County Commissioners; and one member from the Tuscarawas County Township Association. Additional directors are elected on recommendations of the Board's nominating committee. Each member's degree of control is limited to its representation on the Board. In 2022, the County made no contributions to TCEDC.

***Area Agency on Aging, Region 9 (Agency)***

The Area Agency on Aging, Region 9 is a not-for-profit corporation (organized under Section 501 (C) (3) of the Internal Revenue Code) that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Agency's service area. The Agency is governed by a board of trustees composed of representatives from each participating County. The Board has total control over budgeting, personnel, and all other financial matters. The Agency receives Title III monies to be used for programs within member Counties. The Board exercises total control over the operations of the Agency including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. The Agency has no outstanding debt. In 2022, no monies were received from the County.

***Tuscarawas County Tax Incentive Review Council (TCTIRC)***

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 55 members, consisting of 3 members appointed by the County Commissioners, 22 members appointed by municipal corporations, 18 members appointed by township trustees, 1 member from the County Auditor's Office, and 11 members appointed by boards of education located within the County. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the Council can make written recommendations to the legislative authority that approved the agreement. There is no cost associated with being a member of this Council. The Board exercises total control over the operations of the TCTIRC including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2022.

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***Stark Regional Community Corrections Center (SRCCC)***

SRCCC is a community-based correctional facility which serves the Common Pleas judges of the four-county area of Holmes, Stark, Tuscarawas, and Wayne Counties. All funding comes from the Ohio Department of Rehabilitation and Correction (ODRC). The facility operates with 154 beds and serves both male and female offenders. The maximum sentence is 180 days. The facility is governed by a Facility Governing Board that meets on a quarterly basis to review and approve all facility-related matters, including safety and security, policies and procedures, programming and fiscal. The Facility Governing Board adopts an annual budget, authorizes expenditures, and hires a Director. A Judicial Advisory Board, made up of the Common Pleas judges appoints two-thirds of the members to the Facility Governing Board and advises the Board as needed. The Board exercises total control over the operations of the SRCCC including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2022.

***Ohio Mid-Eastern Governments Association (OMEGA)***

OMEGA is a ten-county regional council of governments composed of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a 21-member executive board composed of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based on the most recent United States census. During 2022, OMEGA received \$8,580 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, Suite B, Cambridge, Ohio 43725.

***Mid-Eastern Ohio Regional Council (MEORC)***

MEORC is a jointly governed organization among nineteen counties in Ohio. MEORC provides services to developmentally disabled residents in the participating counties. MEORC is governed by a Board made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and State grants. MEORC does not have any outstanding debt. The Board exercises total control over the operations of MEORC including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. The County contributed \$202,789 to this organization in 2022. Information can be obtained from 1 Avalon Road, Mount Vernon, Ohio 43050.

**Note 20 – Related Organizations**

***Tuscarawas County University Branch District (District)***

The Tuscarawas County University Branch District was created to better serve the people of Tuscarawas County by providing higher education at the university level in the Tuscarawas County area. The County Commissioners are responsible for appointing the trustees of the District, but the County's accountability does not extend beyond making the appointments. The County did not make any contributions to this organization in 2022.

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***Tuscarawas County Public Library (Library)***

The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The County provided \$11,837 to the Library in 2022 as a beneficiary of the State and Local Fiscal Recovery Fund Federal grant.

***Economic Development and Finance Alliance (Alliance)***

The Economic Development and Finance Alliance is a legally separate entity, statutorily created under Section 4582.02 of the Ohio Revised Code, served by a five-member board of directors. The purpose of the Alliance is to be involved in activities that enhance foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within Tuscarawas County. The County Commissioners appoint the members of the Board, based on recommendations by the Alliance. However, the County cannot influence the Alliance's operation nor does the Alliance represent a potential financial benefit for or burden on the County. The Commissioners are limited in the authority to remove the directors they appoint only for reasons of malfeasance, misfeasance, or nonfeasance. The Alliance determines its own budget. The County did not make any contributions to this organization in 2022.

***Tuscarawas County Transportation Improvement District (District)***

The Tuscarawas County Transportation Improvement District is a legally separate entity, statutorily created under Section 5540.02 of the Ohio Revised Code, served by a board of trustees consisting of five voting members appointed by the Commissioners and two nonvoting members appointed by the Ohio Legislature. The purpose of the District is to improve the transportation system in the territorial jurisdiction of the County of Tuscarawas in order to contribute to the creation or preservation of jobs, employment opportunities and the improvement of the economic welfare of the people within the jurisdiction of the District. The District does not represent a potential financial benefit for or burden on the County, and the District determines its own budget. The County did not make any contributions to this organization in 2022.

**Note 21 – Shared Risk Pool**

*Public Entity Risk Consortium (PERC)* The County participates in PERC, a shared risk pool which is restricted to mid-size public entities including pools. PERC was formed as an Ohio not-for-profit corporation as authorized by Ohio Revised Code Section 2744.081 and operates a property, crime, and liability insurance program. PERC members include Tuscarawas County, Wayne County, the City of Lorain, and the member participants of four pools: the Buckeye Ohio Risk Management Association, Incorporated (BORMA); the Midwest Pool Risk Management Agency, Incorporated (MPRMA); the Ohio Housing Authority Property and Casualty, Incorporated (OHAPCI); and the State Housing Authority Risk Pool Association, Incorporated (SHARP). Each member appoints one person to the Board of Trustees. The Board of Directors consists of five trustees as determined by the Board of Trustee vote. The Board of Directors governs and administers PERC. Each member's control over the budgeting and financing of PERC is limited to its voting authority and any representation it may have on the Board of Directors. Participation in PERC is by written application subject to approval of the Board of Directors and the payment of premiums. Members are required to remain members of PERC until the end of the PERC fiscal year (November 30). Any member may withdraw from PERC at the end of the PERC fiscal year upon providing at least three months prior notice. The withdrawing member agrees any distribution of surplus

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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 2022, the County made payments in the amount of \$415,408 to PERC. Financial information may be obtained from Gary Cameron, 131 W. Boardman Street, Youngstown, Ohio 44503.

**Note 22 – Defined Benefit Pension Plans**

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

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

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

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

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

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

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

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***Plan Description – Ohio Public Employees Retirement System (OPERS)***

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

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

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

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

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

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

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

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

Effective January 1, 2022, the combined plan is no longer available for member selection.



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

	State and Local	Law Enforcement
<b>2022 Statutory Maximum Contribution Rates</b>		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
<b>2022 Actual Contribution Rates</b>		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

\* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

\*\* This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

\*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

For 2022, the County's contractually required contribution was \$3,606,404 for the traditional plan, \$61,631 for the combined plan, and \$64,598 for the member-directed plan. Of these amounts, \$440,362 is reported as an intergovernmental payable for the traditional plan, \$7,481 for the combined plan, and \$7,825 for the member-directed plan.

***Plan Description – State Teachers Retirement System (STRS)***

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

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

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

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Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent upon a determination by its actuary that it was necessary to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost of living increases are not affected by this change. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, when retirement eligibility for unreduced benefits will be 5 years of service credit and age 65, or 35 years of service credit and at least age 60.

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

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$66,141 for 2022. Of this amount, \$2,753 is reported as an intergovernmental payable.

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

The net pension liability (asset) for OPERS was measured as of December 31, 2021, and the net pension liability for STRS was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County's defined benefit pension plans:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.165981550%	0.081549840%	0.003419250%	
Prior Measurement Date	<u>0.163722420%</u>	<u>0.086249490%</u>	<u>0.003015962%</u>	
Change in Proportionate Share	<u>0.002259130%</u>	<u>-0.004699650%</u>	<u>0.000403288%</u>	
Proportionate Share of the:				
Net Pension Liability	\$14,441,066	\$0	\$760,104	\$15,201,170
Net Pension (Asset)	\$0	(\$321,311)	\$0	(\$321,311)
Pension Expense	(\$1,812,538)	(\$10,141)	\$109,706	(\$1,712,973)

2022 pension expense for the member-directed defined contribution plan was \$64,598. The aggregate pension expense for all pension plans was (\$1,648,375) for 2022.

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$736,184	\$1,993	\$9,730	\$747,907
Changes of assumptions	1,805,841	16,146	90,962	1,912,949
Net difference between projected and actual earnings on pension plan investments	0	0	26,450	26,450
Changes in proportion and differences between County contributions and proportionate share of contributions	486,993	15,847	98,881	601,721
County contributions subsequent to the measurement date	<u>3,606,404</u>	<u>61,631</u>	<u>37,286</u>	<u>3,705,321</u>
Total Deferred Outflows of Resources	<u>\$6,635,422</u>	<u>\$95,617</u>	<u>\$263,309</u>	<u>\$6,994,348</u>

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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$316,726	\$35,938	\$2,908	\$355,572
Changes of assumptions	0	0	68,468	68,468
Net difference between projected and actual earnings on pension plan investments	17,177,123	68,885	0	17,246,008
Changes in proportion and differences between County contributions and proportionate share of contributions	0	3,382	3,223	6,605
<b>Total Deferred Inflows of Resources</b>	<b>\$17,493,849</b>	<b>\$108,205</b>	<b>\$74,599</b>	<b>\$17,676,653</b>

\$3,705,321 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2023	(\$1,865,075)	(\$19,097)	\$35,548	(\$1,848,624)
2024	(5,828,240)	(27,176)	34,287	(5,821,129)
2025	(4,039,037)	(17,130)	4,503	(4,051,664)
2026	(2,732,479)	(12,140)	77,086	(2,667,533)
2027	0	(148)	0	(148)
Thereafter	0	1,472	0	1,472
<b>Total</b>	<b>(\$14,464,831)</b>	<b>(\$74,219)</b>	<b>\$151,424</b>	<b>(\$14,387,626)</b>

***Actuarial Assumptions – OPERS***

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board’s actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this

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study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented as follows:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented as follows:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all the previously described tables.

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the traditional pension plan, the defined benefit component of the combined plan and the annuitized accounts of the member-directed plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 15.3 percent for 2021.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other Investments	4.00	2.85
Total	100.00%	4.21%

**Discount Rate** The discount rate used to measure the total pension liability for the current year was 6.90 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.20 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 for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

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***Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate*** The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.90 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.90 percent) or one percentage point higher (7.90 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$38,074,508	\$14,441,066	(\$5,225,099)
OPERS Combined Plan	(239,757)	(321,311)	(384,915)

***Actuarial Assumptions – STRS***

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

	June 30, 2022
Inflation	2.50 percent
Salary Increases	From 2.5 percent to 8.50 percent based on age
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost of Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

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

For 2021, post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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

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

\* Target allocation percentage is effective July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

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

**Discount Rate** The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described previously. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2022.

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$1,148,240	\$760,104	\$431,861



**Note 23 – Defined Benefit OPEB Plans**

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

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

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

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

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

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

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January

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1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced later for additional information.

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2022, OPERS did not allocate any employer contribution to health care for members in the traditional pension plan and combined plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$25,839 for 2022. Of this amount, \$3,130 is reported as an intergovernmental payable.

***Plan Description – State Teachers Retirement System (STRS)***

The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums will be reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS, which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

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

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postemployment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2022, STRS did not allocate any employer contributions to postemployment health care.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.160531120%	0.003419250%	
Prior Measurement Date	<u>0.158430100%</u>	<u>0.003015962%</u>	
Change in Proportionate Share	<u>0.002101020%</u>	<u>0.000403288%</u>	
Proportionate Share of the Net OPEB (Asset)	(\$5,028,080)	(\$88,536)	(\$5,116,616)
OPEB Expense	(4,041,816)	(17,969)	(4,059,785)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$1,283	\$1,283
Changes of assumptions	0	3,771	3,771
Net difference between projected and actual earnings on OPEB plan investments	0	1,541	1,541
Changes in proportion and differences between County contributions and proportionate share of contributions	169,353	331	169,684
County contributions subsequent to the measurement date	<u>25,839</u>	<u>0</u>	<u>25,839</u>
Total Deferred Outflows of Resources	<u>\$195,192</u>	<u>\$6,926</u>	<u>\$202,118</u>

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	OPERS	STRS	Total
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$762,684	\$13,296	\$775,980
Changes of assumptions	2,035,310	62,780	2,098,090
Net difference between projected and actual earnings on OPEB plan investments	2,397,035	0	2,397,035
Changes in proportion and differences between County contributions and proportionate share of contributions	0	4,416	4,416
<b>Total Deferred Inflows of Resources</b>	<b>\$5,195,029</b>	<b>\$80,492</b>	<b>\$5,275,521</b>

\$25,839 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2023	(\$3,055,652)	(\$22,320)	(\$3,077,972)
2024	(1,102,033)	(22,013)	(1,124,046)
2025	(523,740)	(9,535)	(533,275)
2026	(344,251)	(3,918)	(348,169)
2027	0	(5,208)	(5,208)
Thereafter	0	(10,572)	(10,572)
<b>Total</b>	<b>(\$5,025,676)</b>	<b>(\$73,566)</b>	<b>(\$5,099,242)</b>

***Actuarial Assumptions – OPERS***

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

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	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2034	8.5 percent, initial 3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all the previously described tables.

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

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the traditional pension plan, combined plan, and member-directed plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 14.3 percent for 2021.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care

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investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other Investments	7.00	1.93
Total	100.00%	3.45%

**Discount Rate** A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 1.84 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

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

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB liability (asset)	(\$2,956,983)	(\$5,028,080)	(\$6,747,123)

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2022 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB liability (asset)	(\$5,082,415)	(\$5,028,080)	(\$4,963,622)

***Actuarial Assumptions – STRS***

Key methods and assumptions used in the June 30, 2022, actuarial valuation and the June 30, 2021, actuarial valuation are presented as follows:

	June 30, 2022	June 30, 2021
Projected Salary Increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 12.50 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 3.94 percent ultimate	5.00 percent initial 4 percent ultimate
Medicare	-68.78 percent initial 3.94 percent ultimate	-16.18 percent initial 4 percent ultimate
Prescription Drug		
Pre-Medicare	9.00 percent initial 3.94 percent ultimate	6.50 percent initial 4 percent ultimate
Medicare	-5.47 percent initial 3.94 percent ultimate	29.98 percent initial 4 percent ultimate

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

For 2022, healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee

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Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 22.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.00 percent as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

**Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount and Health Care Cost Trend Rate** The following table represents the net OPEB liability (asset) as of June 30, 2022, calculated using the current period discount rate assumption of 7.00 percent, as well as what the net OPEB liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (6.00 percent) or one percentage point higher (8.00 percent) than the current assumption. Also shown is the net OPEB liability (asset) as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
	(6.00%)	Discount Rate (7.00%)	(8.00%)
County's proportionate share of the net OPEB liability (asset)	(\$81,849)	(\$88,536)	(\$94,264)

	<u>1% Decrease</u>	<u>Current</u>	<u>1% Increase</u>
		Trend Rate	
County's proportionate share of the net OPEB liability (asset)	(\$91,833)	(\$88,536)	(\$84,374)



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**Note 24 – Asset Retirement Obligations**

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

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

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

**Note 25 – Related Party Transactions**

During 2022, the County provided facilities, certain equipment, and salaries for the administration of the Tuscarawas County Healthcare Consortium (the Consortium), a discretely presented component unit of the County. Additionally, the County paid \$6,981,711 to the Consortium during 2022, which represents 78.6 percent of the Consortium’s cash receipts.

**Note 26 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June 2021, while the national state of emergency ended in April 2023. During 2022, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

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

**Note 27 – Subsequent Events**

The County approved a bed rental agreement with Muskingum County for the detention of juvenile offenders. The agreement is effective January 1, 2023, through December 31, 2032. The County is contracting for four bed spaces at \$80 per bed per day and has the option to change the number of beds with the written approval of Muskingum County. Payments are due quarterly.

On May 10, 2023, the County approved a contract in the amount of \$4,353,637 for the Wilkshire Hills Water System Upgrade.

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On July 12, 2023, the County issued Water System Improvement Revenue Bonds, Series 2023, in an amount not to exceed \$2,232,000, for the purpose of retiring an interim loan previously incurred to pay part of the costs of financing improvements to the County's water supply, treatment, storage and distribution system.

As of November 30, 2023, the County General Fund has advanced \$733,000 to the Public Assistance Fund.

## **Note 28 – Tuscarawas County Healthcare Consortium**

### ***Description of the Entity***

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

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

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

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

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

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

***Fiscal Agent*** The Fiscal Agent is responsible for administering the financial transactions of the Consortium. For 2022, Tuscarawas County served as Fiscal Agent for the Consortium. The Fiscal Agent carries out the responsibilities of the Operating Fund and Reserve Fund, enters into contracts on behalf of the Consortium as authorized by the Board of Directors and carries out such other responsibilities as approved by the Board of Directors and agreed to by the Fiscal Agent. The Fiscal Agent is reimbursed for such costs incurred by it in carrying out its responsibilities as may be approved by the Board of Directors.

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

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

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

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

**Reserve Fund** Beginning January 1, 2020, the Board of Directors established a Reserve Fund, pursuant to the Consortium Agreement. Each member must contribute an amount equal to one percent of the monthly premium contributions. The Reserve Fund is maintained by the Fiscal Agent in a separate bank account, and interest earned on these monies is credited to the Reserve Fund. As of December 31, 2022, the Reserve Fund carried a balance of \$259,360.

***Summary of Significant Accounting Policies***

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

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

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

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

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

***Unearned Revenue*** Unearned revenues represent contributions paid in advance of the coverage date by members at December 31, 2022. The premiums will be recognized as revenue in the month to which they pertain.

***Receivables and Contributions*** All receivables are shown net of an allowance for uncollectible amounts, if any. Receivables are recorded as an asset in the period that they are earned. Receivables are written off when deemed uncollectible. The Consortium had \$2,662 in uncollectible amounts at December 31, 2022.

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

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

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

***Implementation of New Accounting Principles*** For the year ended December 31, 2022, the Consortium has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, a certain provision of GASB Statement No. 93, *Replacement of Interbank Offered Rates*, certain provisions of GASB Statement No. 97, *Component Unit Criteria and Deferred Compensation Plans*, and certain provisions of GASB Statement No. 99, *Omnibus 2022*.

GASB Statement No. 87 requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. These changes were incorporated in the Consortium's 2022 financial statements; however, there was no effect on beginning net position.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the Consortium.

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GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the Consortium.

GASB Statement No. 93 addresses accounting and financial reporting effects that result from the replacement of interbank offered rates (IBORs) with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. The implementation of paragraph 11b of GASB Statement No. 93 did not have an effect on the financial statements of the Consortium.

GASB Statement No. 97 results in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans, while mitigating the costs associated with reporting those plans. The implementation of certain provisions of GASB Statement No. 97 did not have an effect on the financial statements of the Consortium.

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

### ***Deposits and Investments***

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

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

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

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

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

**Deposits** At year-end, \$320,683 of the Consortium's bank balance was covered by the FDIC and the remaining \$9,359 was uninsured, but collateralized through the OPCS.

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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

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

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS required the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2022, the Consortium's financial institution was approved for a reduced collateral rate of 50 percent. The Consortium negotiated with their financial institution for a higher collateral rate of 102 percent on their accounts. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Consortium to a successful claim by the FDIC.

***Risk Management***

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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The claims liability of \$1,362,212 reported at December 31, 2022, is based on an estimate provided by the third party administrator and the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claim costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Changes in the Consortium's claims liability for 2021 and 2022 are as follows:

	December 31	
	2022	2021
Claims payable - beginning of year	\$1,282,974	\$1,240,397
Incurred claims and claim adjustments:		
Provision for insured events of the current year	8,989,097	8,594,874
Change in provision for insured events of prior year	(186,290)	(914,175)
Total incurred claims and claim adjustments	8,802,807	7,680,699
Payments:		
Claim payments attributable to claims of current year	7,626,885	7,311,900
Claim payments attributable to claims of prior years	1,096,684	326,222
Total payments	8,723,569	7,638,122
Claims payable - end of year	\$1,362,212	\$1,282,974

***Litigation***

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

***Subsequent Event***

In March 2023, the Consortium received approximately \$960,000 as part of Tuscarawas County's allocation of their American Rescue Plan Act (ARPA) funds.



**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 Nine Years (1) \**

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.165981550%	0.163722420%	0.159247810%	0.158951960%
County's Proportionate Share of the Net Pension Liability	\$14,441,066	\$24,243,726	\$31,476,410	\$43,533,719
County's Covered Payroll	\$23,371,801	\$21,141,759	\$21,833,051	\$20,924,244
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	61.79%	114.67%	144.17%	208.05%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%

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

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

See accompanying notes to the required supplementary information.

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

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

	2022	2021	2020
County's Proportion of the Net Pension Asset	0.081549840%	0.086249490%	0.083563560%
County's Proportionate Share of the Net Pension Asset	\$321,311	\$248,971	\$174,250
County's Covered Payroll	\$369,907	\$353,200	\$371,986
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	(86.86%)	(70.49%)	(46.84%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	169.88%	157.67%	145.28%

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

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

See accompanying notes to the required supplementary information.

<u>2019</u>	<u>2018</u>
0.090622250%	0.090183810%
\$101,336	\$122,769
\$387,586	\$369,346
(26.15%)	(33.24%)
126.64%	137.28%

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

	2022	2021	2020
County's Proportion of the Net OPEB Asset/Liability	0.160531120%	0.158430100%	0.154336700%
County's Proportionate Share of the:			
Net OPEB Asset	\$5,028,080	\$2,822,559	\$0
Net OPEB Liability	0	0	21,317,907
County's Covered Payroll	\$24,319,358	\$21,990,509	\$22,749,412
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(20.68%)	(12.84%)	93.71%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%	47.80%

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

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

See accompanying notes to the required supplementary information.

2019	2018	2017
0.154227090%	0.151659500%	0.154899300%
\$0	\$0	\$0
20,107,572	16,469,104	15,645,355
\$21,830,330	\$20,992,542	\$20,845,637
92.11%	78.45%	75.05%
46.33%	54.14%	54.04%

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

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.003419250%	0.003015962%	0.002864900%	0.002576280%
County's Proportionate Share of the Net Pension Liability	\$760,104	\$385,618	\$693,204	\$569,729
County's Covered Payroll	\$444,521	\$372,150	\$345,750	\$302,464
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	170.99%	103.62%	200.49%	188.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

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

See accompanying notes to the required supplementary information.



2018	2017	2016	2015	2014	2013
0.002652920%	0.002979410%	0.003291740%	0.003005050%	0.002781680%	0.002781680%
\$583,318	\$707,765	\$1,101,846	\$830,507	\$676,600	\$805,962
\$301,593	\$327,550	\$346,357	\$313,529	\$306,077	\$371,620
193.41%	216.08%	318.12%	264.89%	221.06%	216.88%
77.30%	75.30%	66.80%	72.10%	74.70%	69.30%

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

	2022	2021	2020
County's Proportion of the Net OPEB Asset/Liability	0.003419250%	0.003015962%	0.002864900%
County's Proportionate Share of the:			
Net OPEB Asset	\$88,536	\$63,589	\$50,351
Net OPEB Liability	0	0	0
County's Covered Payroll	\$444,521	\$372,150	\$345,750
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(19.92%)	(17.09%)	(14.56%)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	230.70%	174.70%	182.10%

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

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

See accompanying notes to the required supplementary information.

2019	2018	2017
0.002576280%	0.002652920%	0.002979410%
\$42,669 0	\$42,630 0	\$0 116,246
\$302,464	\$301,593	\$327,550
(14.11%)	(14.13%)	35.49%
174.70%	176.00%	47.11%

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

	2022	2021	2020	2019
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$3,606,404	\$3,358,874	\$3,040,691	\$3,135,129
Contributions in Relation to the Contractually Required Contribution	<u>(3,606,404)</u>	<u>(3,358,874)</u>	<u>(3,040,691)</u>	<u>(3,135,129)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$25,112,292	\$23,371,801	\$21,141,759	\$21,833,051
Pension Contributions as a Percentage of Covered Payroll	<u>14.36%</u>	<u>14.37%</u>	<u>14.38%</u>	<u>14.36%</u>
<b>Net Pension Asset - Combined Plan</b>				
Contractually Required Contribution	\$61,631	\$51,787	\$49,448	\$52,078
Contributions in Relation to the Contractually Required Contribution	<u>(61,631)</u>	<u>(51,787)</u>	<u>(49,448)</u>	<u>(52,078)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$440,221	\$369,907	\$353,200	\$371,986
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Asset/Liability - OPEB Plan (1)</b>				
Contractually Required Contribution	\$25,839	\$23,106	\$19,822	\$21,775
Contributions in Relation to the Contractually Required Contribution	<u>(25,839)</u>	<u>(23,106)</u>	<u>(19,822)</u>	<u>(21,775)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$26,198,488	\$24,319,358	\$21,990,509	\$22,749,412
OPEB Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<u>0.10%</u>	<u>0.09%</u>	<u>0.10%</u>

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

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

See accompanying notes to the required supplementary information.

2018	2017	2016	2015	2014	2013
\$3,004,193	\$2,684,159	\$2,466,302	\$2,428,716	\$2,347,756	\$2,531,232
<u>(3,004,193)</u>	<u>(2,684,159)</u>	<u>(2,466,302)</u>	<u>(2,428,716)</u>	<u>(2,347,756)</u>	<u>(2,531,232)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$20,924,244	\$20,120,146	\$20,015,462	\$19,722,084	\$19,073,128	\$19,040,370
<u>14.36%</u>	<u>13.34%</u>	<u>12.32%</u>	<u>12.31%</u>	<u>12.31%</u>	<u>13.29%</u>
\$54,262	\$48,015	\$45,366	\$45,609	\$40,152	\$36,430
<u>(54,262)</u>	<u>(48,015)</u>	<u>(45,366)</u>	<u>(45,609)</u>	<u>(40,152)</u>	<u>(36,430)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$387,586	\$369,346	\$378,050	\$380,075	\$334,600	\$280,231
<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>12.00%</u>	<u>13.00%</u>
\$20,740	\$225,017	\$425,955			
<u>(20,740)</u>	<u>(225,017)</u>	<u>(425,955)</u>			
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>			
\$21,830,330	\$20,992,542	\$20,845,637			
<u>0.10%</u>	<u>1.07%</u>	<u>2.04%</u>			

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$66,141	\$58,044	\$50,548	\$45,882
Contributions in Relation to the Contractually Required Contribution	<u>(66,141)</u>	<u>(58,044)</u>	<u>(50,548)</u>	<u>(45,882)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$472,436	\$414,600	\$361,057	\$327,729
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability/Asset</b>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

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

See accompanying notes to the required supplementary information.

2018	2017	2016	2015	2014	2013
\$40,961	\$44,912	\$45,199	\$47,905	\$40,748	\$45,527
(40,961)	(44,912)	(45,199)	(47,905)	(40,748)	(45,527)
\$0	\$0	\$0	\$0	\$0	\$0
\$292,579	\$320,800	\$322,850	\$342,179	\$300,871	\$350,208
14.00%	14.00%	14.00%	14.00%	13.54%	13.00%
\$0	\$0	\$0	\$0	\$1,374	\$3,502
0	0	0	0	(1,374)	(3,502)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.00%	0.00%	0.46%	1.00%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

**Tuscarawas County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2022*

**Changes in Assumptions – OPERS Pension – Traditional Plan**

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

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

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

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

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

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

Amounts reported beginning in 2017 use pre-retirement mortality rates based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-



**Tuscarawas County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2022*

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

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

**Changes in Assumptions – OPERS Pension – Combined Plan**

	<u>2022</u>	<u>2019</u>	<u>2018</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

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

**Changes in Assumptions – STRS Pension**

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

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

**Tuscarawas County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2022*

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Investment Rate of Return:

2021 and 2022	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

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

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

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

**Changes in Assumptions – OPERS OPEB**

Wage Inflation:

2022	2.75 percent
2021 and prior	3.25 percent

Projected Salary Increases (including wage inflation):

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

Investment Return Assumption:

Beginning in 2019	6.00 percent
2018	6.50 percent

Municipal Bond Rate:

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

**Tuscarawas County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2022*

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Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

**Changes in Assumptions – STRS OPEB**

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

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

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

**Changes in Benefit Term – STRS Pension**

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

**Changes in Benefit Terms – OPERS OPEB**

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

**Changes in Benefit Terms – STRS OPEB**

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

**Tuscarawas County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2022*

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

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

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

**Combining and Individual Fund Statements  
and Schedules**

## ***Fund Descriptions – Nonmajor Funds***

### **Nonmajor Special Revenue Funds**

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

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

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

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

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

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

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

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

***Community Mental Health Fund*** – To account for and report a County-wide property tax levy restricted for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2022; therefore, budgetary information is not provided.

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

***Commissary Fund*** – To account for and report commissary operations, the profits of which are restricted for purposes that benefit inmates. The fund did not have any budgetary activity in 2022; therefore, budgetary information is not provided.

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

(continued)

***Fund Descriptions – Nonmajor Funds (continued)***

***Nonmajor Special Revenue Funds (continued)***

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

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

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

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

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

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

(continued)

***Fund Descriptions – Nonmajor Funds (continued)***

***Nonmajor Special Revenue Funds (continued)***

***Help America Vote Act Grant Fund***  
***County Court Interlock Monitor Fund***  
***Juvenile Interlock Alcohol Treatment Fund***  
***Law Library Resource Fund***  
***Department of Justice Seizure of Monies Fund***  
***Targeted Community Alternative to Prison Fund***  
***Specialized Docket Payroll Fund***  
***Emergency Management Agency Special Projects Fund***  
***Hotel Lodging Tax Fund***  
***Probate Court Business Fund***  
***Probate Court Mediation Fund***  
***Probate Court Guardianship Services Donations Fund***  
***TUFF Bags Donations Fund***  
***Local Assistance and Tribal Consistency Fund***

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

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

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

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

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

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

(continued)



***Fund Descriptions – Nonmajor Funds (continued)***

**Nonmajor Debt Service Fund**

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

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

**Nonmajor Capital Projects Funds**

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

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2022*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,936,923	\$1	\$4,213,704	\$14,150,628
Cash and Cash Equivalents				
In Segregated Accounts	119,284	0	1,784	121,068
Materials and Supplies Inventory	9,026	0	248	9,274
Accounts Receivable	45,358	0	11,000	56,358
Interfund Receivable	483,314	0	348,165	831,479
Intergovernmental Receivable	1,369,205	0	682,430	2,051,635
Prepaid Items	75,967	0	134,478	210,445
Sales Taxes Receivable	10,961	0	0	10,961
Property Taxes Receivable	2,510,178	0	0	2,510,178
Loans Receivable	0	0	1,295,867	1,295,867
Leases Receivable	0	0	8,803	8,803
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	352,311	0	0	352,311
<i>Total Assets</i>	<u>\$14,912,527</u>	<u>\$1</u>	<u>\$6,696,479</u>	<u>\$21,609,007</u>
<b>Liabilities</b>				
Accounts Payable	\$505,549	\$0	\$31,428	\$536,977
Accounts Payable from Restricted Assets	352,311	0	0	352,311
Accrued Wages	82,955	0	5,245	88,200
Contracts Payable	4,917	0	747,758	752,675
Intergovernmental Payable	78,437	0	2,258	80,695
Payroll Withholdings Payable	18,139	0	1,034	19,173
Unearned Revenue	593,448	0	0	593,448
Interfund Payable	598,983	0	793,454	1,392,437
<i>Total Liabilities</i>	<u>2,234,739</u>	<u>0</u>	<u>1,581,177</u>	<u>3,815,916</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	2,465,588	0	0	2,465,588
Leases	0	0	8,803	8,803
Unavailable Revenue	681,679	0	429,183	1,110,862
<i>Total Deferred Inflows of Resources</i>	<u>3,147,267</u>	<u>0</u>	<u>437,986</u>	<u>3,585,253</u>
<b>Fund Balances</b>				
Nonspendable	84,993	0	134,726	219,719
Restricted	9,443,076	0	231,966	9,675,042
Committed	2,452	0	0	2,452
Assigned	0	1	5,030,160	5,030,161
Unassigned (Deficit)	0	0	(719,536)	(719,536)
<i>Total Fund Balances</i>	<u>9,530,521</u>	<u>1</u>	<u>4,677,316</u>	<u>14,207,838</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$14,912,527</u>	<u>\$1</u>	<u>\$6,696,479</u>	<u>\$21,609,007</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2022*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$2,437,333	\$0	\$0	\$2,437,333
Sales Taxes	24,950	0	0	24,950
Lodging Taxes	495,335	0	0	495,335
Intergovernmental	7,722,180	0	3,333,109	11,055,289
Investment Earnings and Other Interest	124	0	351	475
Licenses and Permits	326,722	0	0	326,722
Fines and Forfeitures	119,698	0	0	119,698
Settlements	32,432	0	0	32,432
Leases	0	0	5,349	5,349
Rentals	0	0	18,132	18,132
Charges for Services	2,225,341	0	124,148	2,349,489
Contributions and Donations	16,638	0	86,958	103,596
Other	316,975	0	6,786	323,761
<i>Total Revenues</i>	<u>13,717,728</u>	<u>0</u>	<u>3,574,833</u>	<u>17,292,561</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,838,301	0	0	1,838,301
Judicial	721,564	0	0	721,564
Public Safety	1,016,544	0	0	1,016,544
Public Works	192,111	0	0	192,111
Health	334,316	0	0	334,316
Human Services	10,538,016	0	0	10,538,016
Intergovernmental	2,002,371	0	0	2,002,371
Capital Outlay	187,271	0	5,270,281	5,457,552
Debt Service:				
Principal Retirement	177,619	0	116,410	294,029
Interest	7,234	0	55,505	62,739
<i>Total Expenditures</i>	<u>17,015,347</u>	<u>0</u>	<u>5,442,196</u>	<u>22,457,543</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,297,619)</u>	<u>0</u>	<u>(1,867,363)</u>	<u>(5,164,982)</u>
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	15,625	15,625
Inception of Financed Purchase	0	0	6,230	6,230
Inception of Lease	187,271	0	0	187,271
Transfers In	3,427,691	0	1,400,000	4,827,691
<i>Total Other Financing Sources</i>	<u>3,614,962</u>	<u>0</u>	<u>1,421,855</u>	<u>5,036,817</u>
<i>Net Change in Fund Balance</i>	317,343	0	(445,508)	(128,165)
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>9,213,178</u>	<u>1</u>	<u>5,122,824</u>	<u>14,336,003</u>
<i>Fund Balance End of Year</i>	<u>\$9,530,521</u>	<u>\$1</u>	<u>\$4,677,316</u>	<u>\$14,207,838</u>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2022*

	Child Support Enforcement Agency	County Wireless 911	911 Emergency System Sales Tax	Real Estate Assessment	Children's Services	Dog and Kennel
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$300,742	\$460,633	\$4,104,585	\$2,082,852	\$659,582	\$249,310
Cash and Cash Equivalents						
In Segregated Accounts	0	0	0	0	0	25
Materials and Supplies Inventory	5,471	0	0	0	0	1,056
Accounts Receivable	0	0	0	0	7,902	5,038
Interfund Receivable	124	0	0	0	479,890	0
Intergovernmental Receivable	530,618	0	0	0	429,202	0
Prepaid Items	6,944	0	48,736	16,893	0	252
Sales Taxes Receivable	0	0	10,961	0	0	0
Property Taxes Receivable	0	0	0	0	0	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$843,899</u>	<u>\$460,633</u>	<u>\$4,164,282</u>	<u>\$2,099,745</u>	<u>\$1,576,576</u>	<u>\$255,681</u>
<b>Liabilities</b>						
Accounts Payable	\$5,659	\$221	\$0	\$1,371	\$475,757	\$1,815
Accounts Payable from Restricted Assets	0	0	0	0	0	0
Accrued Wages	42,840	0	0	14,041	0	5,520
Contracts Payable	0	0	0	0	0	0
Intergovernmental Payable	20,155	0	38,600	5,847	1,252	2,654
Payroll Withholdings Payable	9,545	0	0	2,628	0	1,140
Unearned Revenue	0	0	0	0	543,448	0
Interfund Payable	37,709	0	0	219	555,229	1,574
<i>Total Liabilities</i>	<u>115,908</u>	<u>221</u>	<u>38,600</u>	<u>24,106</u>	<u>1,575,686</u>	<u>12,703</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	0	0	0	0	0	0
Unavailable Revenue	385,146	0	10,752	0	890	0
<i>Total Deferred Inflows of Resources</i>	<u>385,146</u>	<u>0</u>	<u>10,752</u>	<u>0</u>	<u>890</u>	<u>0</u>
<b>Fund Balances</b>						
Nonspendable	12,415	0	48,736	16,893	0	1,308
Restricted	330,430	460,412	4,066,194	2,058,746	0	241,670
Committed	0	0	0	0	0	0
<i>Total Fund Balances</i>	<u>342,845</u>	<u>460,412</u>	<u>4,114,930</u>	<u>2,075,639</u>	<u>0</u>	<u>242,978</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$843,899</u>	<u>\$460,633</u>	<u>\$4,164,282</u>	<u>\$2,099,745</u>	<u>\$1,576,576</u>	<u>\$255,681</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Commissary	OneOhio	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$208,102	\$27,572	\$49,812	\$0	\$32,432	\$98,807	\$554,175	\$1,108,319	\$9,936,923
0	0	0	110,812	0	0	0	8,447	119,284
0	0	0	0	0	763	1,650	86	9,026
0	0	0	0	0	0	0	32,418	45,358
0	0	0	0	0	3,300	0	0	483,314
0	48,803	18,403	0	0	6,930	189,772	145,477	1,369,205
0	0	0	0	0	133	850	2,159	75,967
0	0	0	0	0	0	0	0	10,961
0	919,452	1,590,726	0	0	0	0	0	2,510,178
352,311	0	0	0	0	0	0	0	352,311
<u>\$560,413</u>	<u>\$995,827</u>	<u>\$1,658,941</u>	<u>\$110,812</u>	<u>\$32,432</u>	<u>\$109,933</u>	<u>\$746,447</u>	<u>\$1,296,906</u>	<u>\$14,912,527</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$1,642	\$19,084	\$505,549
352,311	0	0	0	0	0	0	0	352,311
1,959	0	0	0	0	3,613	11,720	3,262	82,955
0	0	0	0	0	4,917	0	0	4,917
1,252	0	0	0	0	1,639	5,063	1,975	78,437
680	0	0	0	0	773	2,321	1,052	18,139
0	0	0	0	0	0	0	50,000	593,448
164	0	0	0	0	3,300	621	167	598,983
356,366	0	0	0	0	14,242	21,367	75,540	2,234,739
0	903,395	1,562,193	0	0	0	0	0	2,465,588
0	64,860	46,936	0	0	0	105,045	68,050	681,679
0	968,255	1,609,129	0	0	0	105,045	68,050	3,147,267
0	0	0	0	0	896	2,500	2,245	84,993
204,047	27,572	49,812	110,812	32,432	94,795	617,535	1,148,619	9,443,076
0	0	0	0	0	0	0	2,452	2,452
204,047	27,572	49,812	110,812	32,432	95,691	620,035	1,153,316	9,530,521
<u>\$560,413</u>	<u>\$995,827</u>	<u>\$1,658,941</u>	<u>\$110,812</u>	<u>\$32,432</u>	<u>\$109,933</u>	<u>\$746,447</u>	<u>\$1,296,906</u>	<u>\$14,912,527</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2022*

	Child Support Enforcement Agency	County Wireless 911	911 Emergency System Sales Tax	Real Estate Assessment	Children's Services	Dog and Kennel
<b>Revenues</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	24,950	0	0	0
Lodging Taxes	0	0	0	0	0	0
Intergovernmental	1,659,119	174,370	0	0	3,967,029	0
Investment Earnings and Other Interest	0	0	0	0	0	0
Licenses and Permits	0	0	0	110	0	275,803
Fines and Forfeitures	0	0	0	0	0	14,585
Settlements	0	0	0	0	0	0
Charges for Services	289,629	0	0	1,231,539	0	19,102
Contributions and Donations	0	0	0	0	0	9,035
Other	3,721	1,750	0	37	127,456	95
<i>Total Revenues</i>	<u>1,952,469</u>	<u>176,120</u>	<u>24,950</u>	<u>1,231,686</u>	<u>4,094,485</u>	<u>318,620</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	0	0	0	1,506,733	0	0
Judicial	0	0	0	0	0	0
Public Safety	0	5,269	231,710	0	0	0
Public Works	0	0	0	0	0	0
Health	0	0	0	0	0	334,316
Human Services	1,966,275	0	0	0	6,919,189	0
Intergovernmental	0	0	0	0	0	0
Capital Outlay	17,271	0	170,000	0	0	0
Debt Service:						
Principal Retirement	2,168	0	170,000	0	0	0
Interest	685	0	0	0	0	0
<i>Total Expenditures</i>	<u>1,986,399</u>	<u>5,269</u>	<u>571,710</u>	<u>1,506,733</u>	<u>6,919,189</u>	<u>334,316</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(33,930)</u>	<u>170,851</u>	<u>(546,760)</u>	<u>(275,047)</u>	<u>(2,824,704)</u>	<u>(15,696)</u>
<b>Other Financing Sources</b>						
Inception of Lease	17,271	0	170,000	0	0	0
Transfers In	20,712	0	0	0	3,283,230	0
<i>Total Other Financing Sources</i>	<u>37,983</u>	<u>0</u>	<u>170,000</u>	<u>0</u>	<u>3,283,230</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>4,053</u>	<u>170,851</u>	<u>(376,760)</u>	<u>(275,047)</u>	<u>458,526</u>	<u>(15,696)</u>
<i>Fund Balance (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>338,792</u>	<u>289,561</u>	<u>4,491,690</u>	<u>2,350,686</u>	<u>(458,526)</u>	<u>258,674</u>
<i>Fund Balance End of Year</i>	<u>\$342,845</u>	<u>\$460,412</u>	<u>\$4,114,930</u>	<u>\$2,075,639</u>	<u>\$0</u>	<u>\$242,978</u>

Delinquent Real Estate Collection	Community Mental Health	Aging	Commissary	OneOhio	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$881,371	\$1,555,962	\$0	\$0	\$0	\$0	\$0	\$2,437,333
0	0	0	0	0	0	0	0	24,950
0	0	0	0	0	0	0	495,335	495,335
0	95,646	38,381	0	0	657,712	611,114	518,809	7,722,180
0	0	0	0	0	0	0	124	124
0	0	0	0	0	0	50,809	0	326,722
0	0	0	0	0	0	25	105,088	119,698
0	0	0	0	32,432	0	0	0	32,432
190,679	0	0	119,838	0	23,841	0	350,713	2,225,341
0	0	0	0	0	0	2,090	5,513	16,638
155,910	0	0	0	0	26,716	97	1,193	316,975
<u>346,589</u>	<u>977,017</u>	<u>1,594,343</u>	<u>119,838</u>	<u>32,432</u>	<u>708,269</u>	<u>664,135</u>	<u>1,476,775</u>	<u>13,717,728</u>
325,635	0	0	0	0	4,743	0	1,190	1,838,301
0	0	0	0	0	0	148,555	573,009	721,564
0	0	0	108,613	0	0	642,532	28,420	1,016,544
0	0	0	0	0	192,111	0	0	192,111
0	0	0	0	0	0	0	0	334,316
0	0	1,619,919	0	0	0	0	32,633	10,538,016
0	980,906	0	0	0	527,987	0	493,478	2,002,371
0	0	0	0	0	0	0	0	187,271
0	0	0	0	0	0	5,451	0	177,619
0	0	0	0	0	0	6,549	0	7,234
<u>325,635</u>	<u>980,906</u>	<u>1,619,919</u>	<u>108,613</u>	<u>0</u>	<u>724,841</u>	<u>803,087</u>	<u>1,128,730</u>	<u>17,015,347</u>
<u>20,954</u>	<u>(3,889)</u>	<u>(25,576)</u>	<u>11,225</u>	<u>32,432</u>	<u>(16,572)</u>	<u>(138,952)</u>	<u>348,045</u>	<u>(3,297,619)</u>
0	0	0	0	0	0	0	0	187,271
0	0	0	0	0	55,399	68,350	0	3,427,691
0	0	0	0	0	55,399	68,350	0	3,614,962
20,954	(3,889)	(25,576)	11,225	32,432	38,827	(70,602)	348,045	317,343
183,093	31,461	75,388	99,587	0	56,864	690,637	805,271	9,213,178
<u>\$204,047</u>	<u>\$27,572</u>	<u>\$49,812</u>	<u>\$110,812</u>	<u>\$32,432</u>	<u>\$95,691</u>	<u>\$620,035</u>	<u>\$1,153,316</u>	<u>\$9,530,521</u>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2022*

	Permanent Improvement	Board of Developmental Disabilities Capital Improvements	Capital Projects
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$320,342	\$26,663	\$2,920,541
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	348,165
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	39,045
Loans Receivable	0	0	1,295,867
Leases Receivable	0	0	8,803
<i>Total Assets</i>	<u>\$320,342</u>	<u>\$26,663</u>	<u>\$4,612,421</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$3,650	\$0
Accrued Wages	0	0	0
Contracts Payable	0	0	65,328
Intergovernmental Payable	0	0	0
Payroll Withholdings Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>3,650</u>	<u>65,328</u>
<b>Deferred Inflows of Resources</b>			
Leases	0	0	8,803
Unavailable Revenue	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>8,803</u>
<b>Fund Balances</b>			
Nonspendable	0	0	39,045
Restricted	0	0	0
Assigned	320,342	23,013	4,499,245
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>320,342</u>	<u>23,013</u>	<u>4,538,290</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$320,342</u>	<u>\$26,663</u>	<u>\$4,612,421</u>



County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$491,472	\$454,686	\$4,213,704
0	1,784	1,784
0	248	248
0	11,000	11,000
0	0	348,165
0	682,430	682,430
0	95,433	134,478
0	0	1,295,867
0	0	8,803
<u>\$491,472</u>	<u>\$1,245,581</u>	<u>\$6,696,479</u>
\$0	\$27,778	\$31,428
0	5,245	5,245
0	682,430	747,758
0	2,258	2,258
0	1,034	1,034
792,825	629	793,454
<u>792,825</u>	<u>719,374</u>	<u>1,581,177</u>
0	0	8,803
0	429,183	429,183
<u>0</u>	<u>429,183</u>	<u>437,986</u>
0	95,681	134,726
0	231,966	231,966
0	187,560	5,030,160
(301,353)	(418,183)	(719,536)
<u>(301,353)</u>	<u>97,024</u>	<u>4,677,316</u>
<u>\$491,472</u>	<u>\$1,245,581</u>	<u>\$6,696,479</u>

**Tuscarawas County, Ohio**

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*

*Nonmajor Capital Projects Funds*

*For the Year Ended December 31, 2022*

	Permanent Improvement	Board of Developmental Disabilities Capital Improvements	Capital Projects
<b>Revenues</b>			
Intergovernmental	\$0	\$0	\$0
Investment Earnings and Other Interest	0	0	351
Leases	0	0	5,349
Rentals	0	0	15,196
Charges for Services	0	0	0
Contributions and Donations	0	0	0
Other	757	0	0
<i>Total Revenues</i>	<u>757</u>	<u>0</u>	<u>20,896</u>
<b>Expenditures</b>			
Capital Outlay	0	89,586	940,777
Debt Service:			
Principal Retirement	0	0	0
Interest	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>89,586</u>	<u>940,777</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>757</u>	<u>(89,586)</u>	<u>(919,881)</u>
<b>Other Financing Sources</b>			
Sale of Capital Assets	0	0	15,625
Inception of Financed Purchase	0	0	0
Transfers In	0	0	1,200,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>1,215,625</u>
<i>Net Change in Fund Balance</i>	757	(89,586)	295,744
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>319,585</u>	<u>112,599</u>	<u>4,242,546</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$320,342</u></u>	<u><u>\$23,013</u></u>	<u><u>\$4,538,290</u></u>

County Building Improvement	Other	Total Nonmajor Capital Projects Funds
\$0	\$3,333,109	\$3,333,109
0	0	351
0	0	5,349
0	2,936	18,132
0	124,148	124,148
0	86,958	86,958
5,636	393	6,786
5,636	3,547,544	3,574,833
662	4,239,256	5,270,281
116,107	303	116,410
55,293	212	55,505
172,062	4,239,771	5,442,196
(166,426)	(692,227)	(1,867,363)
0	0	15,625
0	6,230	6,230
0	200,000	1,400,000
0	206,230	1,421,855
(166,426)	(485,997)	(445,508)
(134,927)	583,021	5,122,824
(\$301,353)	\$97,024	\$4,677,316

### ***Fund Descriptions – Internal Service Funds***

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

#### **Internal Service Funds**

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

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

**Tuscarawas County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2022*

	Group Life Insurance	Workers' Compensation	Total
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$48,200	\$364,038	\$412,238
Interfund Receivable	0	12,389	12,389
Prepaid Items	0	180,518	180,518
<i>Total Assets</i>	<u>48,200</u>	<u>556,945</u>	<u>605,145</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accrued Wages	0	504	504
Intergovernmental Payable	0	38,900	38,900
Payroll Withholdings Payable	0	100	100
<i>Total Liabilities</i>	<u>0</u>	<u>39,504</u>	<u>39,504</u>
<b>Net Position</b>			
Unrestricted	<u>\$48,200</u>	<u>\$517,441</u>	<u>\$565,641</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2022*

	Group Life Insurance	Workers' Compensation	Total
<b>Operating Revenues</b>			
Charges for Services	\$0	\$175,262	\$175,262
Other	0	45,070	45,070
<i>Total Operating Revenues</i>	<u>0</u>	<u>220,332</u>	<u>220,332</u>
<b>Operating Expenses</b>			
Personal Services	4,345	30,618	34,963
Contractual Services	18,578	179,287	197,865
Claims - Change in Workers' Compensation Estimate	0	(3,509)	(3,509)
Other	15	300	315
<i>Total Operating Expenses</i>	<u>22,938</u>	<u>206,696</u>	<u>229,634</u>
<i>Change in Net Position</i>	(22,938)	13,636	(9,302)
<i>Net Position Beginning of Year</i>	<u>71,138</u>	<u>503,805</u>	<u>574,943</u>
<i>Net Position End of Year</i>	<u>\$48,200</u>	<u>\$517,441</u>	<u>\$565,641</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2022

	Group Life Insurance	Workers' Compensation	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Transactions with Other Funds	\$0	\$174,743	\$174,743
Cash Received from Transactions for Outside Organizations	0	12,154	12,154
Cash Payments to Employees for Services	(4,345)	(30,672)	(35,017)
Cash Payments for Goods and Services	(18,578)	(215,372)	(233,950)
Cash Payments for Claims	0	(21,228)	(21,228)
Other Operating Revenues	0	50,842	50,842
Other Operating Expenses	(15)	(300)	(315)
<i>Net Decrease in Cash and Cash Equivalents</i>	(22,938)	(29,833)	(52,771)
<i>Cash and Cash Equivalents Beginning of Year</i>	71,138	393,871	465,009
<i>Cash and Cash Equivalents End of Year</i>	\$48,200	\$364,038	\$412,238
<b>Reconciliation of Operating Income (Loss) to Net Cash Used in Operating Activities</b>			
Operating Income (Loss)	(\$22,938)	\$13,636	(\$9,302)
Adjustments:			
(Increase) Decrease in Assets:			
Interfund Receivable	0	12,844	12,844
Intergovernmental Receivable	0	5,772	5,772
Prepaid Items	0	(26,557)	(26,557)
Increase (Decrease) in Liabilities:			
Accrued Wages	0	(91)	(91)
Intergovernmental Payable	0	(3,604)	(3,604)
Payroll Withholdings Payable	0	22	22
Interfund Payable	0	(1,209)	(1,209)
Claims Payable	0	(30,646)	(30,646)
<i>Net Cash Used in Operating Activities</i>	(\$22,938)	(\$29,833)	(\$52,771)

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### ***Fund Descriptions – Custodial Funds***

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

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

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

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

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2022*

	Undivided Taxes and Special Assessments	Undivided State Levied Shared Monies	County Court	Community Mental Health
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,106,561	\$2,932	\$0	\$3,351,857
Cash and Cash Equivalents in Segregated Accounts	0	0	1,622,211	0
Intergovernmental Receivable	0	4,982,910	0	0
Property Taxes Receivable	109,229,149	0	0	0
Special Assessments Receivable	1,125,912	0	0	0
<i>Total Assets</i>	<u>113,461,622</u>	<u>4,985,842</u>	<u>1,622,211</u>	<u>3,351,857</u>
<b>Liabilities</b>				
Accounts Payable	0	0	1,375,140	15,731
Intergovernmental Payable	3,106,561	4,985,842	247,071	9,981
<i>Total Liabilities</i>	<u>3,106,561</u>	<u>4,985,842</u>	<u>1,622,211</u>	<u>25,712</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	105,889,194	0	0	0
<b>Net Position</b>				
Restricted for Individuals, Organizations and Other Governments	<u>\$4,465,867</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,326,145</u>

District Board of Health	Sheriff Sales	Inmate Monies	Other Fiscal Agent Funds	Other Custodial Funds	Total Custodial Funds
\$7,607,310	\$35,823	\$0	\$910,113	\$106,684	\$15,121,280
0	10,630	11,526	0	0	1,644,367
0	0	0	0	0	4,982,910
0	0	0	0	0	109,229,149
0	0	0	0	0	1,125,912
<u>7,607,310</u>	<u>46,453</u>	<u>11,526</u>	<u>910,113</u>	<u>106,684</u>	<u>132,103,618</u>
88,134	46,453	0	9,654	0	1,535,112
57,173	0	0	6,192	105,532	8,518,352
<u>145,307</u>	<u>46,453</u>	<u>0</u>	<u>15,846</u>	<u>105,532</u>	<u>10,053,464</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>105,889,194</u>
<u>\$7,462,003</u>	<u>\$0</u>	<u>\$11,526</u>	<u>\$894,267</u>	<u>\$1,152</u>	<u>\$16,160,960</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2022*

	Undivided Taxes and Special Assessments	Undivided State Levied Shared Monies	County Court	Community Mental Health
<b>Additions</b>				
Intergovernmental Amounts for Other Governments	\$0	\$9,894,504	\$0	\$0
Amounts Received as Fiscal Agent	0	0	0	5,412,665
Licenses, Permits and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	417,141	0
Fines and Forfeitures for Others	0	0	1,681,865	0
Sheriff Sales Collections for Others	0	0	0	0
Property Tax and Special Assessment Collections for Other Governments	91,454,214	0	0	0
Sales Tax Collections for State	0	0	26,187,517	0
Amounts Received for Others	0	0	0	0
<i>Total Additions</i>	<u>91,454,214</u>	<u>9,894,504</u>	<u>28,286,523</u>	<u>5,412,665</u>
<b>Deductions</b>				
Distributions of State Funds to Other Governments	0	9,894,504	0	0
Distributions as Fiscal Agent	0	0	0	4,694,205
Licenses, Permits and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	417,141	0
Fines and Forfeitures Distributions to Others	0	0	1,681,865	0
Sheriff Sales Distributions to Others	0	0	0	0
Property Tax and Special Assessment Distributions to Other Governments	91,637,910	0	0	0
Sales Tax Distributions to State	0	0	26,187,517	0
Distributions to Individuals	0	0	0	0
Other Distributions	169,694	0	0	0
<i>Total Deductions</i>	<u>91,807,604</u>	<u>9,894,504</u>	<u>28,286,523</u>	<u>4,694,205</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	(353,390)	0	0	718,460
<i>Net Position Beginning of Year</i>	<u>4,819,257</u>	<u>0</u>	<u>0</u>	<u>2,607,685</u>
<i>Net Position End of Year</i>	<u>\$4,465,867</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,326,145</u>

District Board of Health	Sheriff Sales	Inmate Monies	Other Fiscal Agent Funds	Other Custodial Funds	Total Custodial Funds
\$0	\$0	\$0	\$0	\$0	\$9,894,504
5,187,631	0	0	1,531,302	0	12,131,598
0	0	0	0	460,591	460,591
0	0	0	0	0	417,141
0	0	0	0	0	1,681,865
0	602,556	0	0	0	602,556
0	0	0	0	0	91,454,214
0	0	0	0	0	26,187,517
0	0	266,914	0	3,851	270,765
<u>5,187,631</u>	<u>602,556</u>	<u>266,914</u>	<u>1,531,302</u>	<u>464,442</u>	<u>143,100,751</u>
0	0	0	0	0	9,894,504
4,646,516	0	0	1,353,337	0	10,694,058
0	0	0	0	460,591	460,591
0	0	0	0	0	417,141
0	0	0	0	0	1,681,865
0	602,556	0	0	0	602,556
0	0	0	0	0	91,637,910
0	0	0	0	0	26,187,517
0	0	291,193	0	0	291,193
0	0	0	0	3,651	173,345
<u>4,646,516</u>	<u>602,556</u>	<u>291,193</u>	<u>1,353,337</u>	<u>464,242</u>	<u>142,040,680</u>
541,115	0	(24,279)	177,965	200	1,060,071
<u>6,920,888</u>	<u>0</u>	<u>35,805</u>	<u>716,302</u>	<u>952</u>	<u>15,100,889</u>
<u>\$7,462,003</u>	<u>\$0</u>	<u>\$11,526</u>	<u>\$894,267</u>	<u>\$1,152</u>	<u>\$16,160,960</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$5,675,000	\$5,675,000	\$5,920,881	\$245,881
Sales Taxes	14,250,000	14,250,000	16,800,479	2,550,479
Lodging Taxes	16,941	16,941	15,262	(1,679)
Intergovernmental	3,155,930	3,155,930	3,543,554	387,624
Investment Earnings and Other Interest	135,000	135,000	1,100,270	965,270
Licenses and Permits	7,800	7,800	9,332	1,532
Fines and Forfeitures	168,000	168,000	232,767	64,767
Rentals	60,100	60,100	59,162	(938)
Charges for Services	2,426,917	2,426,917	2,635,810	208,893
Contributions and Donations	3,500	4,500	9,000	4,500
Other	114,213	114,213	90,369	(23,844)
<i>Total Revenues</i>	<u>26,013,401</u>	<u>26,014,401</u>	<u>30,416,886</u>	<u>4,402,485</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	499,001	514,875	501,938	12,937
Contractual Services	4,150	15,550	15,039	511
Materials and Supplies	1,564	4,314	4,306	8
Other	23,972	23,722	20,845	2,877
<i>Total Commissioners</i>	<u>528,687</u>	<u>558,461</u>	<u>542,128</u>	<u>16,333</u>
Human Resources:				
Personal Services	76,797	167,953	166,812	1,141
Contractual Services	10,885	11,181	9,371	1,810
Materials and Supplies	1,115	1,865	1,750	115
Other	632	632	500	132
<i>Total Human Resources</i>	<u>89,429</u>	<u>181,631</u>	<u>178,433</u>	<u>3,198</u>
Microfilming Services:				
Contractual Services	11,000	11,000	10,951	49
Auditor - General:				
Personal Services	382,671	382,521	376,731	5,790
Contractual Services	117,727	117,727	117,133	594
Materials and Supplies	9,904	9,304	8,879	425
Capital Outlay	0	750	668	82
Other	500	500	84	416
<i>Total Auditor - General</i>	<u>\$510,802</u>	<u>\$510,802</u>	<u>\$503,495</u>	<u>\$7,307</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Treasurer:				
Personal Services	\$274,411	\$281,029	\$277,394	\$3,635
Contractual Services	177,025	174,738	169,599	5,139
Materials and Supplies	7,000	7,000	7,000	0
Other	2,680	2,680	2,587	93
<b>Total Treasurer</b>	<b>461,116</b>	<b>465,447</b>	<b>456,580</b>	<b>8,867</b>
Prosecuting Attorney:				
Personal Services	1,111,661	1,144,790	1,144,578	212
Contractual Services	42,900	16,757	16,400	357
Materials and Supplies	1,394	1,394	1,394	0
Other	74,075	74,075	74,075	0
<b>Total Prosecuting Attorney</b>	<b>1,230,030</b>	<b>1,237,016</b>	<b>1,236,447</b>	<b>569</b>
Budget Commission:				
Contractual Services	125,000	125,000	101,829	23,171
Surplus Property Sales:				
Contractual Services	3,000	3,000	0	3,000
Bureau of Inspection:				
Contractual Services	26,228	58,316	54,770	3,546
Data Processing Board:				
Personal Services	361,089	361,089	307,567	53,522
Contractual Services	97,861	96,055	91,905	4,150
Materials and Supplies	3,228	3,228	1,511	1,717
Capital Outlay	6,126	15,052	14,964	88
<b>Total Data Processing Board</b>	<b>468,304</b>	<b>475,424</b>	<b>415,947</b>	<b>59,477</b>
Board of Elections:				
Personal Services	898,187	924,687	875,619	49,068
Contractual Services	351,580	340,080	327,921	12,159
Materials and Supplies	46,173	46,173	40,855	5,318
Other	4,654	4,654	4,613	41
<b>Total Board of Elections</b>	<b>\$1,300,594</b>	<b>\$1,315,594</b>	<b>\$1,249,008</b>	<b>\$66,586</b>

(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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Maintenance:				
Personal Services	\$386,784	\$386,784	\$322,064	\$64,720
Contractual Services	200,592	192,573	148,759	43,814
Materials and Supplies	163,632	168,632	163,435	5,197
Utilities	233,753	233,753	228,219	5,534
Capital Outlay	2,000	5,019	5,019	0
Other	1,000	1,000	0	1,000
Total Maintenance	987,761	987,761	867,496	120,265
Recorder:				
Personal Services	273,585	276,248	275,746	502
Materials and Supplies	1,154	1,154	743	411
Other	3,000	2,830	2,575	255
Total Recorder	277,739	280,232	279,064	1,168
Insurance Pensions and Taxes:				
Contractual Services	8,737	12,877	12,603	274
Other	45,000	1	0	1
Total Insurance Pensions and Taxes	53,737	12,878	12,603	275
Trust Fund:				
Other	0	130	130	0
Insurance Trust Fund:				
Personal Services	16,085	16,085	0	16,085
Contractual Services	569,395	759,395	701,940	57,455
Other	500	500	434	66
Total Insurance Trust Fund	585,980	775,980	702,374	73,606
IT Internal Service:				
Materials and Supplies	23,454	31,454	29,367	2,087
Unclaimed Monies:				
Other	50,000	50,000	385	49,615
Total General Government - Legislative and Executive	6,732,861	7,080,126	6,641,007	439,119
General Government - Judicial:				
Court of Appeals:				
Other	\$16,500	\$16,500	\$10,355	\$6,145

(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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Common Pleas Court:				
Personal Services	\$1,434,429	\$1,465,014	\$1,345,949	\$119,065
Contractual Services	164,347	179,347	166,793	12,554
Materials and Supplies	27,551	19,236	15,903	3,333
Capital Outlay	0	635	635	0
Other	3,900	3,900	3,013	887
<b>Total Common Pleas Court</b>	<b>1,630,227</b>	<b>1,668,132</b>	<b>1,532,293</b>	<b>135,839</b>
Jury Commission:				
Personal Services	59	59	58	1
Contractual Services	4,200	5,305	5,120	185
<b>Total Jury Commission</b>	<b>4,259</b>	<b>5,364</b>	<b>5,178</b>	<b>186</b>
Juvenile Court:				
Personal Services	1,143,147	1,149,084	1,145,362	3,722
Contractual Services	169,462	267,079	255,406	11,673
Materials and Supplies	12,729	18,037	17,449	588
Capital Outlay	3,238	6,236	5,620	616
Other	1,900	71	0	71
<b>Total Juvenile Court</b>	<b>1,330,476</b>	<b>1,440,507</b>	<b>1,423,837</b>	<b>16,670</b>
Probate Court:				
Personal Services	430,564	424,830	415,253	9,577
Contractual Services	41,129	43,555	43,110	445
Materials and Supplies	15,151	13,501	12,438	1,063
Capital Outlay	420	5,778	5,716	62
Other	2,910	2,510	1,965	545
<b>Total Probate Court</b>	<b>490,174</b>	<b>490,174</b>	<b>478,482</b>	<b>11,692</b>
Clerk of Courts:				
Personal Services	505,657	504,657	454,649	50,008
Contractual Services	7,550	9,550	9,550	0
Materials and Supplies	23,103	22,103	17,420	4,683
Capital Outlay	1,836	1,836	490	1,346
Other	1,500	1,500	1,198	302
<b>Total Clerk of Courts</b>	<b>\$539,646</b>	<b>\$539,646</b>	<b>\$483,307</b>	<b>\$56,339</b>

(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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
County Court:				
Personal Services	\$866,609	\$908,700	\$907,605	\$1,095
Contractual Services	25,302	24,551	18,081	6,470
Materials and Supplies	10,269	10,269	10,269	0
Utilities	17,512	17,512	17,512	0
Other	11,000	11,000	11,000	0
<b>Total County Court</b>	<b>930,692</b>	<b>972,032</b>	<b>964,467</b>	<b>7,565</b>
Indigent Defense Application:				
Contractual Services	5,000	5,000	3,893	1,107
Municipal Court:				
Personal Services	170,080	169,159	168,940	219
Contractual Services	47,676	57,597	51,555	6,042
<b>Total Municipal Court</b>	<b>217,756</b>	<b>226,756</b>	<b>220,495</b>	<b>6,261</b>
<b>Total General Government - Judicial</b>	<b>5,164,730</b>	<b>5,364,111</b>	<b>5,122,307</b>	<b>241,804</b>
Public Safety:				
Coroner:				
Personal Services	225,335	241,397	236,737	4,660
Contractual Services	127,911	127,911	127,323	588
Materials and Supplies	4,077	4,077	1,220	2,857
Other	3,081	3,081	3,081	0
<b>Total Coroner</b>	<b>360,404</b>	<b>376,466</b>	<b>368,361</b>	<b>8,105</b>
Sheriff:				
Personal Services	3,803,514	3,809,412	3,405,888	403,524
Contractual Services	208,982	250,957	231,448	19,509
Materials and Supplies	180,353	239,853	222,120	17,733
Capital Outlay	42,202	50,570	49,862	708
Other	108,396	108,383	79,578	28,805
<b>Total Sheriff</b>	<b>4,343,447</b>	<b>4,459,175</b>	<b>3,988,896</b>	<b>470,279</b>
Emergency Management Agency:				
Personal Service	166,212	166,812	164,872	1,940
Contractual Services	9,919	8,919	8,006	913
Materials and Supplies	11,516	10,716	9,381	1,335
Capital Outlay	2,600	3,285	3,060	225
Other	765	1,280	1,130	150
<b>Total Emergency Management Agency</b>	<b>\$191,012</b>	<b>\$191,012</b>	<b>\$186,449</b>	<b>\$4,563</b>

(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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Litter Grant:				
Personal Services	\$91,732	\$106,215	\$104,948	\$1,267
Contractual Services	2,865	2,865	2,352	513
Materials and Supplies	302	302	250	52
Total Litter Grant	94,899	109,382	107,550	1,832
K-9 Unit:				
Contractual Services	3,570	3,350	1,888	1,462
Materials and Supplies	1,750	2,370	2,367	3
Total K-9 Unit	5,320	5,720	4,255	1,465
IDEP:				
Personal Services	15,987	13,109	9,184	3,925
STEP Grant:				
Personal Services	12,017	12,062	6,208	5,854
DDEP Grant:				
Personal Services	0	6	0	6
Total Public Safety	5,023,086	5,166,932	4,670,903	496,029
Public Works:				
Map Office:				
Personal Services	95,870	96,077	93,278	2,799
Materials and Supplies	2,840	2,840	2,820	20
Capital Outlay	2,269	2,062	1,638	424
Total Public Works	100,979	100,979	97,736	3,243
Health:				
Humane Society:				
Personal Services	6,538	6,581	6,581	0
Contractual Services	5,755	5,755	1,761	3,994
Total Humane Society	12,293	12,336	8,342	3,994
TB Hospitals:				
Contractual Services	11,637	21,840	14,395	7,445
Materials and Supplies	6,785	6,785	1,000	5,785
Total TB Hospitals	\$18,422	\$28,625	\$15,395	\$13,230

(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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Vital Statistics:				
Contractual Services	\$1,720	\$1,720	\$1,501	\$219
Other Health:				
Contractual Services	241,484	241,484	241,483	1
Total Health	273,919	284,165	266,721	17,444
Human Services:				
Soldiers Relief:				
Personal Services	226,720	212,144	164,224	47,920
Contractual Services	31,771	21,771	15,089	6,682
Materials and Supplies	19,520	19,520	10,000	9,520
Capital Outlay	271,592	341,592	211,000	130,592
Other	227,848	192,848	136,900	55,948
Total Soldiers Relief	777,451	787,875	537,213	250,662
Veteran Services:				
Personal Services	330,338	334,914	308,471	26,443
Contractual Services	175,601	195,601	139,639	55,962
Materials and Supplies	23,311	23,311	12,137	11,174
Capital Outlay	159,903	124,903	31,913	92,990
Other	5,700	6,700	2,000	4,700
Total Veteran Services	694,853	685,429	494,160	191,269
Child Welfare:				
Contractual Services	30,366	30,366	15,366	15,000
Public Assistance:				
Other	123,135	123,135	123,135	0
Total Human Services	1,625,805	1,626,805	1,169,874	456,931
Conservation and Recreation:				
Agriculture Society:				
Contractual Services	0	15,000	15,000	0
Other	434,898	434,922	434,922	0
Total Conservation and Recreation	\$434,898	\$449,922	\$449,922	\$0

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental:				
Grants:				
Contractual Services	\$1,426,105	\$1,426,105	\$1,425,954	\$151
Other	86,000	114,850	114,850	0
Total Intergovernmental	<u>1,512,105</u>	<u>1,540,955</u>	<u>1,540,804</u>	<u>151</u>
Debt Service:				
Principal Retirement	15,366	15,366	15,366	0
Interest	2,300	2,300	2,300	0
Total Debt Service	<u>17,666</u>	<u>17,666</u>	<u>17,666</u>	<u>0</u>
<i>Total Expenditures</i>	<u>20,886,049</u>	<u>21,631,661</u>	<u>19,976,940</u>	<u>1,654,721</u>
<i>Excess of Revenues Over Expenditures</i>	<u>5,127,352</u>	<u>4,382,740</u>	<u>10,439,946</u>	<u>6,057,206</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	3,000	3,000	3,810	810
Advances In	15,000	15,000	15,000	0
Advances Out	0	(321,506)	(321,506)	0
Transfers In	406,000	400,000	400,000	0
Transfers Out	<u>(9,118,135)</u>	<u>(12,328,035)</u>	<u>(11,085,498)</u>	<u>1,242,537</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(8,694,135)</u>	<u>(12,231,541)</u>	<u>(10,988,194)</u>	<u>1,243,347</u>
<i>Net Change in Fund Balance</i>	<u>(3,566,783)</u>	<u>(7,848,801)</u>	<u>(548,248)</u>	<u>7,300,553</u>
<i>Fund Balance Beginning of Year</i>	14,236,951	14,236,951	14,236,951	0
Prior Year Encumbrances Appropriated	<u>1,095,120</u>	<u>1,095,120</u>	<u>1,095,120</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,765,288</u></u>	<u><u>\$7,483,270</u></u>	<u><u>\$14,783,823</u></u>	<u><u>\$7,300,553</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Developmental Disabilities Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$5,772,451	\$5,772,451	\$5,856,535	\$84,084
Intergovernmental	2,538,689	2,547,289	2,812,492	265,203
Rentals	93,951	93,951	110,063	16,112
Charges for Services	27,000	27,000	20,164	(6,836)
Contributions and Donations	5,145	5,145	5,696	551
Other	38,139	38,139	39,786	1,647
<i>Total Revenues</i>	8,475,375	8,483,975	8,844,736	360,761
<b>Expenditures</b>				
Current:				
Health:				
Board of Developmental Disabilities:				
Personal Services	4,399,985	4,602,485	4,487,355	115,130
Contractual Services	4,159,394	5,157,794	4,716,643	441,151
Materials and Supplies	77,635	79,635	61,200	18,435
Capital Outlay	86,550	86,550	77,229	9,321
Other	756,167	1,092,667	915,922	176,745
<i>Total Expenditures</i>	9,479,731	11,019,131	10,258,349	760,782
<i>Excess of Revenues Under Expenditures</i>	(1,004,356)	(2,535,156)	(1,413,613)	1,121,543
<b>Other Financing Sources (Uses)</b>				
Insurance Recovery	70,014	70,014	82,021	12,007
Transfers In	65,250	65,250	0	(65,250)
Transfers Out	(107,000)	(107,000)	0	107,000
<i>Total Other Financing Sources (Uses)</i>	28,264	28,264	82,021	53,757
<i>Net Change in Fund Balance</i>	(976,092)	(2,506,892)	(1,331,592)	1,175,300
<i>Fund Balance Beginning of Year</i>	14,588,953	14,588,953	14,588,953	0
Prior Year Encumbrances Appropriated	657	657	657	0
<i>Fund Balance End of Year</i>	\$13,613,518	\$12,082,718	\$13,258,018	\$1,175,300

**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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$8,532,867	\$8,532,867	\$7,296,004	(\$1,236,863)
Other	31,473	31,473	16,914	(14,559)
<i>Total Revenues</i>	<u>8,564,340</u>	<u>8,564,340</u>	<u>7,312,918</u>	<u>(1,251,422)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	4,886,045	5,017,827	4,985,378	32,449
Contractual Services	499,957	499,957	470,248	29,709
Materials and Supplies	126,925	126,925	77,062	49,863
Capital Outlay	199,377	199,377	154,793	44,584
Other	100,000	100,000	80,000	20,000
Total Public Assistance	<u>5,812,304</u>	<u>5,944,086</u>	<u>5,767,481</u>	<u>176,605</u>
Social Services:				
Personal Services	502,989	689,889	664,126	25,763
Contractual Services	2,027,719	2,027,719	1,920,516	107,203
Other	100,000	100,000	31,705	68,295
Total Social Services	<u>2,630,708</u>	<u>2,817,608</u>	<u>2,616,347</u>	<u>201,261</u>
<i>Total Expenditures</i>	<u>8,443,012</u>	<u>8,761,694</u>	<u>8,383,828</u>	<u>377,866</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<u>121,328</u>	<u>(197,354)</u>	<u>(1,070,910)</u>	<u>(873,556)</u>
<b>Other Financing Sources</b>				
Advance In	0	0	321,506	321,506
Transfers In	218,004	218,004	218,003	(1)
<i>Total Other Financing Sources</i>	<u>218,004</u>	<u>218,004</u>	<u>539,509</u>	<u>321,505</u>
<i>Net Change in Fund Balance</i>	339,332	20,650	(531,401)	(552,051)
<i>Fund Deficit Beginning of Year</i>	(358,095)	(358,095)	(358,095)	0
Prior Year Encumbrances Appropriated	415,118	415,118	415,118	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$396,355</u>	<u>\$77,673</u>	<u>(\$474,378)</u>	<u>(\$552,051)</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$6,600,000	\$6,600,000	\$6,784,986	\$184,986
Investment Earnings and Other Interest	0	10,000	48,926	38,926
Fines and Forfeitures	50,000	50,000	43,293	(6,707)
Settlements	0	0	900,000	900,000
Charges for Services	146,515	146,515	569,803	423,288
Other	140,000	140,000	77,593	(62,407)
<i>Total Revenues</i>	<u>6,936,515</u>	<u>6,946,515</u>	<u>8,424,601</u>	<u>1,478,086</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	442,293	483,001	477,587	5,414
Materials and Supplies	6,000	6,000	2,936	3,064
Capital Outlay	27,500	27,500	3,200	24,300
Total Engineer - Administration	<u>475,793</u>	<u>516,501</u>	<u>483,723</u>	<u>32,778</u>
Engineer - Roads:				
Personal Services	1,675,699	1,889,826	1,826,955	62,871
Contractual Services	1,663,165	2,603,165	1,991,877	611,288
Materials and Supplies	2,278,686	2,478,686	2,146,292	332,394
Capital Outlay	663,220	707,743	686,476	21,267
Other	10,000	10,000	6,125	3,875
Total Engineer - Roads	<u>6,290,770</u>	<u>7,689,420</u>	<u>6,657,725</u>	<u>1,031,695</u>
Engineer - Bridges:				
Personal Services	23,000	23,900	23,369	531
Contractual Services	361,088	1,161,088	243,547	917,541
Materials and Supplies	261,506	261,506	188,493	73,013
Capital Outlay	400,000	1,634,153	1,224,629	409,524
Total Engineer - Bridges	<u>1,045,594</u>	<u>3,080,647</u>	<u>1,680,038</u>	<u>1,400,609</u>
<i>Total Expenditures</i>	<u>7,812,157</u>	<u>11,286,568</u>	<u>8,821,486</u>	<u>2,465,082</u>
<i>Excess of Revenues Under Expenditures</i>	(875,642)	(4,340,053)	(396,885)	3,943,168
<b>Other Financing Sources</b>				
Sale of Capital Assets	56,287	46,287	106,732	60,445
<i>Net Change in Fund Balance</i>	(819,355)	(4,293,766)	(290,153)	4,003,613
<i>Fund Balance Beginning of Year</i>	3,422,201	3,422,201	3,422,201	0
Prior Year Encumbrances Appropriated	871,565	871,565	871,565	0
<i>Fund Balance End of Year</i>	<u>\$3,474,411</u>	<u>\$0</u>	<u>\$4,003,613</u>	<u>\$4,003,613</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Fiscal Recovery Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$8,933,698	\$8,933,698	\$8,933,698	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive :				
Commissioners:				
Contractual Services	100,000	100,000	100,000	0
County Auditor:				
Capital Outlay	0	466,950	466,950	0
County Recorder:				
Contractual Services	0	400,000	400,000	0
Maintenance:				
Capital Outlay	0	50,000	50,000	0
Total General Government - Legislative and Executive	100,000	1,016,950	1,016,950	0
Public Works:				
Grants:				
Other	0	1,000,000	1,000,000	0
Engineer - Roads:				
Capital Outlay	0	1,242,000	1,241,713	287
Local Fiscal Recovery:				
Capital Outlay	3,607,000	3,607,000	3,607,000	0
Total Public Works	3,607,000	5,849,000	5,848,713	287
Human Services:				
Child Support Enforcement Agency:				
Capital Outlay	0	29,000	29,000	0
Tuff Bags:				
Materials and Supplies	0	308,376	308,376	0
Total Human Services	\$0	\$337,376	\$337,376	\$0

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Fiscal Recovery Fund (continued)*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Conservation and Recreation:				
Grants:				
Capital Outlay	\$0	\$34,999	\$34,999	\$0
Other	0	225,419	225,419	0
Total Conservation and Recreation	0	260,418	260,418	0
Intergovernmental:				
Grants:				
Materials and Supplies	0	10,000	10,000	0
Capital Outlay	0	2,130,182	2,030,180	100,002
Other	0	1,052,753	1,052,753	0
Total Intergovernmental	0	3,192,935	3,092,933	100,002
Capital Outlay:				
Capital Outlay	0	6,745,000	6,744,585	415
Other	0	8,000	8,000	0
Total Capital Outlay	0	6,753,000	6,752,585	415
<i>Total Expenditures</i>	3,707,000	17,409,679	17,308,975	100,704
<i>Net Change in Fund Balance</i>	5,226,698	(8,475,981)	(8,375,277)	100,704
<i>Fund Balance Beginning of Year</i>	5,326,698	5,326,698	5,326,698	0
Prior Year Encumbrances Appropriated	3,607,000	3,607,000	3,607,000	0
<i>Fund Balance End of Year</i>	\$14,160,396	\$457,717	\$558,421	\$100,704

**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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$2,306,900	\$2,306,900	\$2,308,939	\$2,039
Tap-in Fees	35,000	35,000	28,584	(6,416)
OPWC Loans Issued	487,180	487,180	0	(487,180)
Sale of Capital Assets	25,000	25,000	0	(25,000)
Other	6,600	6,600	778	(5,822)
<i>Total Revenues</i>	<u>2,860,680</u>	<u>2,860,680</u>	<u>2,338,301</u>	<u>(522,379)</u>
<b>Expenses</b>				
Personal Services	837,068	837,874	789,835	48,039
Materials and Supplies	80,753	80,753	74,291	6,462
Contractual Services	1,116,831	2,021,071	1,997,254	23,817
Capital Outlay	849,101	849,101	429,189	419,912
Other	2,000	2,000	2,000	0
Debt Service:				
Principal Retirement	414,656	414,656	379,290	35,366
Interest	98,816	98,816	67,857	30,959
<i>Total Expenses</i>	<u>3,399,225</u>	<u>4,304,271</u>	<u>3,739,716</u>	<u>564,555</u>
<i>Excess of Revenues Under Expenses before Capital Contributions and Advances</i>	(538,545)	(1,443,591)	(1,401,415)	42,176
Capital Contributions	299,000	2,879,200	207,112	(2,672,088)
Advances Out	(36,534)	(36,534)	(36,534)	0
<i>Net Change in Fund Equity</i>	(276,079)	1,399,075	(1,230,837)	(2,629,912)
<i>Fund Equity Beginning of Year</i>	301,120	301,120	301,120	0
Prior Year Encumbrances Appropriated	517,905	517,905	517,905	0
<i>Fund Equity End of Year</i>	<u>\$542,946</u>	<u>\$2,218,100</u>	<u>(\$411,812)</u>	<u>(\$2,629,912)</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Water District Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$1,460,160	\$1,460,160	\$1,469,118	\$8,958
Tap-in Fees	25,000	25,000	21,255	(3,745)
OWDA Loans Issued	113,400	113,400	4,606	(108,794)
Other	1,200	1,200	9,453	8,253
<i>Total Revenues</i>	<u>1,599,760</u>	<u>1,599,760</u>	<u>1,504,432</u>	<u>(95,328)</u>
<b>Expenses</b>				
Personal Services	626,152	632,818	614,732	18,086
Materials and Supplies	140,762	166,823	151,310	15,513
Contractual Services	211,681	517,089	473,839	43,250
Capital Outlay	361,989	424,798	422,785	2,013
Other	2,000	2,000	2,000	0
Debt Service:				
Principal Retirement	295,450	312,362	312,255	107
Interest	113,385	113,385	103,767	9,618
<i>Total Expenses</i>	<u>1,751,419</u>	<u>2,169,275</u>	<u>2,080,688</u>	<u>88,587</u>
<i>Excess of Revenues Under Expenses before Capital Contributions and Advances</i>	(151,659)	(569,515)	(576,256)	(6,741)
Capital Contributions	0	1,359,000	145,840	(1,213,160)
Advances Out	(30,850)	(30,850)	(30,850)	0
<i>Net Change in Fund Equity</i>	(182,509)	758,635	(461,266)	(1,219,901)
<i>Fund Equity Beginning of Year</i>	576,762	576,762	576,762	0
Prior Year Encumbrances Appropriated	407,484	407,484	407,484	0
<i>Fund Equity End of Year</i>	<u>\$801,737</u>	<u>\$1,742,881</u>	<u>\$522,980</u>	<u>(\$1,219,901)</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,762,260	\$1,826,672	\$1,538,733	(\$287,939)
Charges for Services	276,000	276,000	292,955	16,955
Other	3,108	3,108	3,835	727
<i>Total Revenues</i>	<u>2,041,368</u>	<u>2,105,780</u>	<u>1,835,523</u>	<u>(270,257)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,507,945	1,602,357	1,592,209	10,148
Contractual Services	414,058	394,058	381,149	12,909
Materials and Supplies	31,040	31,040	25,037	6,003
Capital Outlay	29,904	19,904	10,001	9,903
Total Human Services	<u>1,982,947</u>	<u>2,047,359</u>	<u>2,008,396</u>	<u>38,963</u>
Debt Service:				
Principal Retirement	2,168	2,168	2,168	0
Interest	685	685	685	0
Total Debt Service	<u>2,853</u>	<u>2,853</u>	<u>2,853</u>	<u>0</u>
<i>Total Expenditures</i>	<u>1,985,800</u>	<u>2,050,212</u>	<u>2,011,249</u>	<u>38,963</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	55,568	55,568	(175,726)	(231,294)
<b>Other Financing Sources</b>				
Transfers In	20,712	20,712	20,712	0
<i>Net Change in Fund Balance</i>	76,280	76,280	(155,014)	(231,294)
<i>Fund Balance Beginning of Year</i>	311,611	311,611	311,611	0
Prior Year Encumbrances Appropriated	59,420	59,420	59,420	0
<i>Fund Balance End of Year</i>	<u>\$447,311</u>	<u>\$447,311</u>	<u>\$216,017</u>	<u>(\$231,294)</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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$180,000	\$180,000	\$189,424	\$9,424
Other	0	0	1,750	1,750
<i>Total Revenues</i>	<u>180,000</u>	<u>180,000</u>	<u>191,174</u>	<u>11,174</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	171,447	171,447	86,544	84,903
Other	300	300	70	230
<i>Total Expenditures</i>	<u>171,747</u>	<u>171,747</u>	<u>86,614</u>	<u>85,133</u>
<i>Net Change in Fund Balance</i>	8,253	8,253	104,560	96,307
<i>Fund Balance Beginning of Year</i>	202,986	202,986	202,986	0
Prior Year Encumbrances Appropriated	69,447	69,447	69,447	0
<i>Fund Balance End of Year</i>	<u><u>\$280,686</u></u>	<u><u>\$280,686</u></u>	<u><u>\$376,993</u></u>	<u><u>\$96,307</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*911 Emergency System Sales Tax Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Sales Taxes	\$0	\$0	\$25,871	\$25,871
<b>Expenditures</b>				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	448,329	448,329	400,226	48,103
Other	0	225	225	0
Total Public Safety	448,329	448,554	400,451	48,103
Debt Service:				
Principal Retirement	170,000	170,000	170,000	0
<i>Total Expenditures</i>	618,329	618,554	570,451	48,103
<i>Net Change in Fund Balance</i>	(618,329)	(618,554)	(544,580)	73,974
<i>Fund Balance Beginning of Year</i>	4,137,955	4,137,955	4,137,955	0
Prior Year Encumbrances Appropriated	345,840	345,840	345,840	0
<i>Fund Balance End of Year</i>	<u>\$3,865,466</u>	<u>\$3,865,241</u>	<u>\$3,939,215</u>	<u>\$73,974</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$50	\$50	\$110	\$60
Charges for Services	1,131,000	1,207,000	1,231,539	24,539
Other	15,000	15,000	37	(14,963)
<i>Total Revenues</i>	<u>1,146,050</u>	<u>1,222,050</u>	<u>1,231,686</u>	<u>9,636</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	612,341	602,041	480,069	121,972
Contractual Services	831,544	831,544	801,148	30,396
Materials and Supplies	18,064	18,064	14,784	3,280
Capital Outlay	4,000	4,000	4,000	0
Total Real Estate Assessment	<u>1,465,949</u>	<u>1,455,649</u>	<u>1,300,001</u>	<u>155,648</u>
Geographic Information Systems:				
Personal Services	159,008	169,308	166,802	2,506
Contractual Services	245,409	245,409	235,800	9,609
Materials and Supplies	18,000	17,000	14,000	3,000
Capital Outlay	0	1,000	968	32
Other	2,500	2,500	0	2,500
Total Geographic Information Systems	<u>424,917</u>	<u>435,217</u>	<u>417,570</u>	<u>17,647</u>
<i>Total Expenditures</i>	<u>1,890,866</u>	<u>1,890,866</u>	<u>1,717,571</u>	<u>173,295</u>
<i>Net Change in Fund Balance</i>	(744,816)	(668,816)	(485,885)	182,931
<i>Fund Balance Beginning of Year</i>	1,638,658	1,638,658	1,638,658	0
Prior Year Encumbrances Appropriated	<u>726,571</u>	<u>726,571</u>	<u>726,571</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$1,620,413</u>	<u>\$1,696,413</u>	<u>\$1,879,344</u>	<u>\$182,931</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$3,578,827	\$3,578,827	\$4,181,127	\$602,300
Contributions and Donations	20,000	20,000	0	(20,000)
Other	95,675	95,675	127,807	32,132
<i>Total Revenues</i>	<u>3,694,502</u>	<u>3,694,502</u>	<u>4,308,934</u>	<u>614,432</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	1,547,621	1,517,621	1,517,621	0
Contractual Services	4,435,088	5,704,934	5,695,803	9,131
Materials and Supplies	10,000	10,000	0	10,000
Capital Outlay	10,000	46,245	36,245	10,000
Other	12,980	12,333	12,075	258
<i>Total Expenditures</i>	<u>6,015,689</u>	<u>7,291,133</u>	<u>7,261,744</u>	<u>29,389</u>
<i>Excess of Revenues Under Expenditures</i>	(2,321,187)	(3,596,631)	(2,952,810)	643,821
<b>Other Financing Sources</b>				
Transfers In	2,300,230	3,283,230	3,283,230	0
<i>Net Change in Fund Balance</i>	(20,957)	(313,401)	330,420	643,821
<i>Fund Balance Beginning of Year</i>	298,253	298,253	298,253	0
Prior Year Encumbrances Appropriated	20,957	20,957	20,957	0
<i>Fund Balance End of Year</i>	<u>\$298,253</u>	<u>\$5,809</u>	<u>\$649,630</u>	<u>\$643,821</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Licenses and Permits	\$260,000	\$260,000	\$271,675	\$11,675
Fines and Forfeitures	12,300	12,300	14,710	2,410
Charges for Services	11,000	11,000	19,102	8,102
Contributions and Donations	1,000	7,200	8,615	1,415
Other	100	100	95	(5)
<i>Total Revenues</i>	<u>284,400</u>	<u>290,600</u>	<u>314,197</u>	<u>23,597</u>
<b>Expenditures</b>				
Current:				
Health:				
Dog and Kennel:				
Personal Services	227,929	232,103	223,637	8,466
Contractual Services	26,300	24,300	22,601	1,699
Materials and Supplies	15,174	18,174	18,074	100
Capital Outlay	1,574	3,574	3,544	30
Other	46,727	49,077	47,490	1,587
<i>Total Dog and Kennel</i>	<u>317,704</u>	<u>327,228</u>	<u>315,346</u>	<u>11,882</u>
Dog Pound Donation:				
Contractual Services	24,000	36,110	36,110	0
Other	11	11	11	0
<i>Total Dog Pound Donation</i>	<u>24,011</u>	<u>36,121</u>	<u>36,121</u>	<u>0</u>
<i>Total Expenditures</i>	<u>341,715</u>	<u>363,349</u>	<u>351,467</u>	<u>11,882</u>
<i>Net Change in Fund Balance</i>	(57,315)	(72,749)	(37,270)	35,479
<i>Fund Balance Beginning of Year</i>	228,964	228,964	228,964	0
Prior Year Encumbrances Appropriated	<u>36,627</u>	<u>36,627</u>	<u>36,627</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$208,276</u></u>	<u><u>\$192,842</u></u>	<u><u>\$228,321</u></u>	<u><u>\$35,479</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$156,500	\$173,100	\$190,679	\$17,579
Other	0	0	155,910	155,910
<i>Total Revenues</i>	<u>156,500</u>	<u>173,100</u>	<u>346,589</u>	<u>173,489</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	63,265	64,028	62,855	1,173
Contractual Services	11,962	11,962	10,361	1,601
Materials and Supplies	1,000	252	0	252
Capital Outlay	3,394	3,394	3,394	0
Other	17,371	17,371	17,371	0
Total Delinquent Real Estate - Treasurer	<u>96,992</u>	<u>97,007</u>	<u>93,981</u>	<u>3,026</u>
Delinquent Real Estate - Prosecutor:				
Personal Services	69,397	92,782	89,425	3,357
Contractual Services	1,000	1,000	0	1,000
Total Delinquent Real Estate - Prosecutor	<u>70,397</u>	<u>93,782</u>	<u>89,425</u>	<u>4,357</u>
Unclaimed Monies - Foreclosures:				
Other	300,000	300,000	98,434	201,566
<i>Total Expenditures</i>	<u>467,389</u>	<u>490,789</u>	<u>281,840</u>	<u>208,949</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	(310,889)	(317,689)	64,749	382,438
<b>Other Financing Uses</b>				
Transfers Out	(36,000)	(9,447)	0	(9,447)
<i>Net Change in Fund Balance</i>	(346,889)	(327,136)	64,749	372,991
<i>Fund Balance Beginning of Year</i>	470,083	470,083	470,083	0
Prior Year Encumbrances Appropriated	9,626	9,626	9,626	0
<i>Fund Balance End of Year</i>	<u>\$132,820</u>	<u>\$152,573</u>	<u>\$544,458</u>	<u>\$372,991</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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$1,554,000	\$1,561,875	\$1,562,505	\$630
Intergovernmental	39,000	39,000	38,381	(619)
<i>Total Revenues</i>	<u>1,593,000</u>	<u>1,600,875</u>	<u>1,600,886</u>	<u>11</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,593,000	1,620,125	1,620,069	56
Other	0	1,442	1,292	150
<i>Total Expenditures</i>	<u>1,593,000</u>	<u>1,621,567</u>	<u>1,621,361</u>	<u>206</u>
<i>Net Change in Fund Balance</i>	0	(20,692)	(20,475)	217
<i>Fund Balance Beginning of Year</i>	<u>20,693</u>	<u>20,693</u>	<u>20,693</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$20,693</u></u>	<u><u>\$1</u></u>	<u><u>\$218</u></u>	<u><u>\$217</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*OneOhio Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Settlements	\$32,432	\$32,432	\$32,432	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	32,432	32,432	32,432	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$32,432</u>	<u>\$32,432</u>	<u>\$32,432</u>	<u>\$0</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$1,246,430	\$1,274,430	\$656,294	(\$618,136)
Other	20,930	20,930	26,916	5,986
<i>Total Revenues</i>	<u>1,267,360</u>	<u>1,295,360</u>	<u>683,210</u>	<u>(612,150)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	5,030	7,877	4,877	3,000
Public Works:				
Community Development Program:				
Contractual Services	53,909	53,908	53,173	735
Capital Outlay	347,430	347,430	106,940	240,490
<i>Total Public Works</i>	<u>401,339</u>	<u>401,338</u>	<u>160,113</u>	<u>241,225</u>
Intergovernmental:				
Block Grant:				
Other	908,233	936,233	694,262	241,971
<i>Total Expenditures</i>	<u>1,314,602</u>	<u>1,345,448</u>	<u>859,252</u>	<u>486,196</u>
<i>Net Change in Fund Balance</i>	(47,242)	(50,088)	(176,042)	(125,954)
<i>Fund Deficit Beginning of Year</i>	(210,095)	(210,095)	(210,095)	0
Prior Year Encumbrances Appropriated	263,072	263,072	263,072	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$5,735</u>	<u>\$2,889</u>	<u>(\$123,065)</u>	<u>(\$125,954)</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$35,000	\$35,000	\$28,426	(\$6,574)
Charges for Services	25,100	25,100	21,941	(3,159)
Other	1,500	1,500	200	(1,300)
<i>Total Revenues</i>	<u>61,600</u>	<u>61,600</u>	<u>50,567</u>	<u>(11,033)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Community Development:				
Personal Services	130,633	130,633	126,216	4,417
Contractual Services	3,150	2,150	112	2,038
Materials and Supplies	4,254	4,254	1,874	2,380
Capital Outlay	500	1,500	1,461	39
<i>Total Expenditures</i>	<u>138,537</u>	<u>138,537</u>	<u>129,663</u>	<u>8,874</u>
<i>Excess of Revenues Under Expenditures</i>	(76,937)	(76,937)	(79,096)	(2,159)
<b>Other Financing Sources</b>				
Transfers In	55,399	55,399	55,399	0
<i>Net Change in Fund Balance</i>	(21,538)	(21,538)	(23,697)	(2,159)
<i>Fund Balance Beginning of Year</i>	22,665	22,665	22,665	0
Prior Year Encumbrances Appropriated	1,538	1,538	1,538	0
<i>Fund Balance End of Year</i>	<u>\$2,665</u>	<u>\$2,665</u>	<u>\$506</u>	<u>(\$2,159)</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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$2,400	\$2,400	\$1,900	(\$500)
<b>Expenditures</b>				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	<u>2,400</u>	<u>2,400</u>	<u>1,900</u>	<u>500</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Brownfield Demolition and Site Revitalization Fund  
 For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$500,000	\$500,000	\$0	(\$500,000)
<b>Expenditures</b>				
Current:				
Public Works:				
Brownfield Demolition and Revitalization:				
Contractual Services	<u>500,000</u>	<u>500,000</u>	<u>0</u>	<u>500,000</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Corrections Grant Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$160,204	\$160,204	\$162,532	\$2,328
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	147,145	147,766	137,660	10,106
Contractual Services	8,800	9,704	3,905	5,799
Materials and Supplies	3,910	3,910	0	3,910
<i>Total Expenditures</i>	<u>159,855</u>	<u>161,380</u>	<u>141,565</u>	<u>19,815</u>
<i>Net Change in Fund Balance</i>	349	(1,176)	20,967	22,143
<i>Fund Balance Beginning of Year</i>	<u>38,454</u>	<u>38,454</u>	<u>38,454</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,803</u></u>	<u><u>\$37,278</u></u>	<u><u>\$59,421</u></u>	<u><u>\$22,143</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Multi-County Drug Task Force Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$17,300	\$17,300	\$11,909	(\$5,391)
Contributions and Donations	0	0	2,065	2,065
<i>Total Revenues</i>	<u>17,300</u>	<u>17,300</u>	<u>13,974</u>	<u>(3,326)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Multi-County Lead Task Force:				
Personal Services	13,250	5,050	0	5,050
Contractual Services	4,777	4,777	2,013	2,764
Capital Outlay	0	17,200	17,121	79
Other	0	20,022	20,022	0
<i>Total Expenditures</i>	<u>18,027</u>	<u>47,049</u>	<u>39,156</u>	<u>7,893</u>
<i>Net Change in Fund Balance</i>	(727)	(29,749)	(25,182)	4,567
<i>Fund Balance Beginning of Year</i>	11,828	11,828	11,828	0
Prior Year Encumbrances Appropriated	<u>20,975</u>	<u>20,975</u>	<u>20,975</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$32,076</u></u>	<u><u>\$3,054</u></u>	<u><u>\$7,621</u></u>	<u><u>\$4,567</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$243,000	\$243,000	\$211,685	(\$31,315)
Other	1,500	1,500	97	(1,403)
<i>Total Revenues</i>	<u>244,500</u>	<u>244,500</u>	<u>211,782</u>	<u>(32,718)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	232,182	232,182	203,552	28,630
Contractual Services	67,494	68,494	43,703	24,791
Materials and Supplies	10,134	10,134	7,172	2,962
Capital Outlay	0	550	550	0
Total Public Safety	<u>309,810</u>	<u>311,360</u>	<u>254,977</u>	<u>56,383</u>
Debt Service:				
Principal Retirement	5,451	5,451	5,451	0
Interest	6,549	6,549	6,549	0
Total Debt Service	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>321,810</u>	<u>323,360</u>	<u>266,977</u>	<u>56,383</u>
<i>Net Change in Fund Balance</i>	(77,310)	(78,860)	(55,195)	23,665
<i>Fund Balance Beginning of Year</i>	133,702	133,702	133,702	0
Prior Year Encumbrances Appropriated	<u>28,486</u>	<u>28,486</u>	<u>28,486</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$84,878</u>	<u>\$83,328</u>	<u>\$106,993</u>	<u>\$23,665</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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Licenses and Permits	\$125,000	\$125,000	\$52,309	(\$72,691)
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Personal Services	60,950	60,950	60,000	950
Contractual Services	177,892	177,892	44,776	133,116
Materials and Supplies	5,114	5,114	2,000	3,114
Other	200	200	138	62
<i>Total Expenditures</i>	<u>244,156</u>	<u>244,156</u>	<u>106,914</u>	<u>137,242</u>
<i>Net Change in Fund Balance</i>	(119,156)	(119,156)	(54,605)	64,551
<i>Fund Balance Beginning of Year</i>	182,946	182,946	182,946	0
Prior Year Encumbrances Appropriated	<u>43,006</u>	<u>43,006</u>	<u>43,006</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$106,796</u></u>	<u><u>\$106,796</u></u>	<u><u>\$171,347</u></u>	<u><u>\$64,551</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$56,998	\$56,998	\$57,660	\$662
<b>Expenditures</b>				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	149,874	149,911	148,180	1,731
Contractual Services	4,398	4,398	4,398	0
Materials and Supplies	752	752	749	3
<i>Total Expenditures</i>	155,024	155,061	153,327	1,734
<i>Excess of Revenues Under Expenditures</i>	(98,026)	(98,063)	(95,667)	2,396
<b>Other Financing Sources</b>				
Transfers In	68,350	68,350	68,350	0
<i>Net Change in Fund Balance</i>	(29,676)	(29,713)	(27,317)	2,396
<i>Fund Balance Beginning of Year</i>	35,835	35,835	35,835	0
Prior Year Encumbrances Appropriated	252	252	252	0
<i>Fund Balance End of Year</i>	\$6,411	\$6,374	\$8,770	\$2,396

**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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	<u>1,020</u>	<u>1,020</u>	<u>510</u>	<u>510</u>
<i>Net Change in Fund Balance</i>	(1,020)	(1,020)	(510)	510
<i>Fund Balance Beginning of Year</i>	<u>1,502</u>	<u>1,502</u>	<u>1,502</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$482</u></u>	<u><u>\$482</u></u>	<u><u>\$992</u></u>	<u><u>\$510</u></u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Continued Professional Training Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$10,928	\$10,928
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff:				
Personal Services	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(10,000)	(10,000)	928	10,928
<i>Fund Balance Beginning of Year</i>	<u>16,846</u>	<u>16,846</u>	<u>16,846</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,846</u></u>	<u><u>\$6,846</u></u>	<u><u>\$17,774</u></u>	<u><u>\$10,928</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Prosecutor's Law Enforcement Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$5,000	\$8,500	\$0	(\$8,500)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Law Enforcement Trust:				
Personal Services	<u>9,267</u>	<u>9,278</u>	<u>62</u>	<u>9,216</u>
<i>Net Change in Fund Balance</i>	(4,267)	(778)	(62)	716
<i>Fund Balance Beginning of Year</i>	<u>1,741</u>	<u>1,741</u>	<u>1,741</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$2,526)</u></u>	<u><u>\$963</u></u>	<u><u>\$1,679</u></u>	<u><u>\$716</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Law Enforcement Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$25	\$25
Contributions and Donations	0	0	25	25
<i>Total Revenues</i>	0	0	50	50
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement Trust:				
Personal Services	5,000	5,000	5,000	0
<i>Net Change in Fund Balance</i>	(5,000)	(5,000)	(4,950)	50
<i>Fund Balance Beginning of Year</i>	37,517	37,517	37,517	0
<i>Fund Balance End of Year</i>	<u>\$32,517</u>	<u>\$32,517</u>	<u>\$32,567</u>	<u>\$50</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Rehabilitation and Correction Probation Grant Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$150,000	\$150,000	\$150,000	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
DRC Probation Grant:				
Personal Services	144,830	147,071	147,020	51
Capital Outlay	4,465	2,582	0	2,582
Other	0	2,816	2,816	0
<i>Total Expenditures</i>	149,295	152,469	149,836	2,633
<i>Net Change in Fund Balance</i>	705	(2,469)	164	2,633
<i>Fund Balance Beginning of Year</i>	77,884	77,884	77,884	0
<i>Fund Balance End of Year</i>	\$78,589	\$75,415	\$78,048	\$2,633

**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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	237	237	237	0
<i>Fund Balance End of Year</i>	\$237	\$237	\$237	\$0

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Drivers Alcohol Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$5,750	\$5,750	\$5,538	(\$212)
Other	750	750	521	(229)
<i>Total Revenues</i>	6,500	6,500	6,059	(441)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Indigent Drivers:				
Contractual Services	7,747	7,747	7,747	0
<i>Net Change in Fund Balance</i>	(1,247)	(1,247)	(1,688)	(441)
<i>Fund Balance Beginning of Year</i>	19,729	19,729	19,729	0
Prior Year Encumbrances Appropriated	1,497	1,497	1,497	0
<i>Fund Balance End of Year</i>	<u>\$19,979</u>	<u>\$19,979</u>	<u>\$19,538</u>	<u>(\$441)</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$13,000	\$13,000	\$15,306	\$2,306
<b>Expenditures</b>				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	200	224	24	200
Contractual Services	14,090	14,091	9,074	5,017
Other	0	11	11	0
<i>Total Expenditures</i>	<u>14,290</u>	<u>14,326</u>	<u>9,109</u>	<u>5,217</u>
<i>Net Change in Fund Balance</i>	(1,290)	(1,326)	6,197	7,523
<i>Fund Balance Beginning of Year</i>	14,404	14,404	14,404	0
Prior Year Encumbrances Appropriated	<u>1,290</u>	<u>1,290</u>	<u>1,290</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,404</u></u>	<u><u>\$14,368</u></u>	<u><u>\$21,891</u></u>	<u><u>\$7,523</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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$16,500	\$16,500	\$15,237	(\$1,263)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	12,805	12,805	7,921	4,884
Capital Outlay	9,208	9,208	8,369	839
<i>Total Expenditures</i>	<u>22,013</u>	<u>22,013</u>	<u>16,290</u>	<u>5,723</u>
<i>Net Change in Fund Balance</i>	(5,513)	(5,513)	(1,053)	4,460
<i>Fund Balance Beginning of Year</i>	29,460	29,460	29,460	0
Prior Year Encumbrances Appropriated	<u>1,567</u>	<u>1,567</u>	<u>1,567</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,514</u></u>	<u><u>\$25,514</u></u>	<u><u>\$29,974</u></u>	<u><u>\$4,460</u></u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enforcement and Education Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$207	\$207
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	207	207
<i>Fund Balance Beginning of Year</i>	<u>3,508</u>	<u>3,508</u>	<u>3,508</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,508</u></u>	<u><u>\$3,508</u></u>	<u><u>\$3,715</u></u>	<u><u>\$207</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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$18,000	\$18,000	\$17,703	(\$297)
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Contractual Services	8,000	13,500	13,338	162
Other	10,000	15,000	13,124	1,876
<i>Total Expenditures</i>	18,000	28,500	26,462	2,038
<i>Net Change in Fund Balance</i>	0	(10,500)	(8,759)	1,741
<i>Fund Balance Beginning of Year</i>	17,231	17,231	17,231	0
<i>Fund Balance End of Year</i>	\$17,231	\$6,731	\$8,472	\$1,741

**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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$59,000	\$59,000	\$58,771	(\$229)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	60,506	60,506	57,262	3,244
Contractual Services	500	500	42	458
Capital Outlay	2,126	2,126	0	2,126
<i>Total Expenditures</i>	<u>63,132</u>	<u>63,132</u>	<u>57,304</u>	<u>5,828</u>
<i>Net Change in Fund Balance</i>	(4,132)	(4,132)	1,467	5,599
<i>Fund Balance Beginning of Year</i>	<u>11,463</u>	<u>11,463</u>	<u>11,463</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$7,331</u></u>	<u><u>\$7,331</u></u>	<u><u>\$12,930</u></u>	<u><u>\$5,599</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Court Special Projects Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$2,000	\$2,000	\$1,515	(\$485)
Charges for Services	50,200	50,200	72,063	21,863
Other	0	0	273	273
<i>Total Revenues</i>	<u>52,200</u>	<u>52,200</u>	<u>73,851</u>	<u>21,651</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
County Court Special Projects:				
Contractual Services	65,584	65,584	62,918	2,666
Materials and Supplies	13,386	13,386	12,273	1,113
Capital Outlay	7,389	7,389	7,389	0
Other	12,104	12,104	11,904	200
<i>Total Expenditures</i>	<u>98,463</u>	<u>98,463</u>	<u>94,484</u>	<u>3,979</u>
<i>Net Change in Fund Balance</i>	(46,263)	(46,263)	(20,633)	25,630
<i>Fund Balance Beginning of Year</i>	60,839	60,839	60,839	0
Prior Year Encumbrances Appropriated	<u>33,263</u>	<u>33,263</u>	<u>33,263</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$47,839</u></u>	<u><u>\$47,839</u></u>	<u><u>\$73,469</u></u>	<u><u>\$25,630</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$21,103	\$21,103
Charges for Services	80,400	80,400	19,741	(60,659)
Other	200	200	0	(200)
<i>Total Revenues</i>	<u>80,600</u>	<u>80,600</u>	<u>40,844</u>	<u>(39,756)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	24,608	24,634	11,417	13,217
Contractual Services	600	600	0	600
Materials and Supplies	2,516	3,716	3,339	377
Capital Outlay	11,654	35,754	35,114	640
<i>Total Expenditures</i>	<u>39,378</u>	<u>64,704</u>	<u>49,870</u>	<u>14,834</u>
<i>Net Change in Fund Balance</i>	41,222	15,896	(9,026)	(24,922)
<i>Fund Balance Beginning of Year</i>	100,306	100,306	100,306	0
Prior Year Encumbrances Appropriated	<u>4,563</u>	<u>4,563</u>	<u>4,563</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$146,091</u></u>	<u><u>\$120,765</u></u>	<u><u>\$95,843</u></u>	<u><u>(\$24,922)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Special Projects Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$65,800	\$65,800	\$60,540	(\$5,260)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Probate Court Special Projects:				
Personal Services	1,000	1,000	400	600
Contractual Services	27,400	31,300	23,170	8,130
Materials and Supplies	1,000	1,000	339	661
Capital Outlay	1,500	1,500	0	1,500
<i>Total Expenditures</i>	<u>30,900</u>	<u>34,800</u>	<u>23,909</u>	<u>10,891</u>
<i>Net Change in Fund Balance</i>	34,900	31,000	36,631	5,631
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$34,900</u></u>	<u><u>\$31,000</u></u>	<u><u>\$36,631</u></u>	<u><u>\$5,631</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$150,000	\$150,000	\$0
Charges for Services	42,000	42,000	44,886	2,886
<i>Total Revenues</i>	42,000	192,000	194,886	2,886
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Common Pleas Special Projects:				
Contractual Services	31,307	181,307	160,106	21,201
Materials and Supplies	878	878	872	6
Capital Outlay	24,830	24,830	16,133	8,697
<i>Total Expenditures</i>	57,015	207,015	177,111	29,904
<i>Net Change in Fund Balance</i>	(15,015)	(15,015)	17,775	32,790
<i>Fund Balance Beginning of Year</i>	16,594	16,594	16,594	0
Prior Year Encumbrances Appropriated	5,739	5,739	5,739	0
<i>Fund Balance End of Year</i>	\$7,318	\$7,318	\$40,108	\$32,790

**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, 2022*

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



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Department of Treasury Seizure of Monies Fund  
 For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$900	\$900	\$673	(\$227)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	500	500	0	500
Materials and Supplies	1,148	1,148	646	502
Capital Outlay	700	700	0	700
<i>Total Expenditures</i>	2,348	2,348	646	1,702
<i>Net Change in Fund Balance</i>	(1,448)	(1,448)	27	1,475
<i>Fund Balance Beginning of Year</i>	1,950	1,950	1,950	0
Prior Year Encumbrances Appropriated	199	199	199	0
<i>Fund Balance End of Year</i>	\$701	\$701	\$2,176	\$1,475

**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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$10,000	\$10,000	\$10,000	\$0
Investment Earnings and Other Interest	0	0	96	96
<i>Total Revenues</i>	<u>10,000</u>	<u>10,000</u>	<u>10,096</u>	<u>96</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Board of Elections:				
Contractual Services	5,000	5,000	1,749	3,251
Capital Outlay	5,000	5,000	526	4,474
<i>Total Expenditures</i>	<u>10,000</u>	<u>10,000</u>	<u>2,275</u>	<u>7,725</u>
<i>Net Change in Fund Balance</i>	0	0	7,821	7,821
<i>Fund Balance Beginning of Year</i>	<u>3,937</u>	<u>3,937</u>	<u>3,937</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,937</u></u>	<u><u>\$3,937</u></u>	<u><u>\$11,758</u></u>	<u><u>\$7,821</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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$2,750	\$2,750	\$2,044	(\$706)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Contractual Services	<u>3,300</u>	<u>3,300</u>	<u>3,300</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(550)	(550)	(1,256)	(706)
<i>Fund Balance Beginning of Year</i>	53	53	53	0
Prior Year Encumbrances Appropriated	<u>636</u>	<u>636</u>	<u>636</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$139</u></u>	<u><u>\$139</u></u>	<u><u>(\$567)</u></u>	<u><u>(\$706)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Interlock Alcohol Treatment Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$250	\$250	\$100	(\$150)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	250	250	100	(150)
<i>Fund Balance Beginning of Year</i>	<u>1,111</u>	<u>1,111</u>	<u>1,111</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,361</u></u>	<u><u>\$1,361</u></u>	<u><u>\$1,211</u></u>	<u><u>(\$150)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Library Resource Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Fines and Forfeitures	\$101,000	\$101,000	\$97,034	(\$3,966)
Charges for Services	16,300	16,300	15,910	(390)
Other	500	500	399	(101)
<i>Total Revenues</i>	<u>117,800</u>	<u>117,800</u>	<u>113,343</u>	<u>(4,457)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Law Library Resources:				
Personal Services	71,530	86,735	84,707	2,028
Contractual Services	39,648	39,648	32,645	7,003
Capital Outlay	26,954	26,954	26,381	573
Other	200	200	99	101
<i>Total Expenditures</i>	<u>138,332</u>	<u>153,537</u>	<u>143,832</u>	<u>9,705</u>
<i>Net Change in Fund Balance</i>	(20,532)	(35,737)	(30,489)	5,248
<i>Fund Balance Beginning of Year</i>	154,216	154,216	154,216	0
Prior Year Encumbrances Appropriated	<u>9,802</u>	<u>9,802</u>	<u>9,802</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$143,486</u></u>	<u><u>\$128,281</u></u>	<u><u>\$133,529</u></u>	<u><u>\$5,248</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Justice Seizure of Monies Fund*  
*For the Year Ended December 31, 2022*

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

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Targeted Community Alternative to Prison Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$379,496	\$379,496	\$272,194	(\$107,302)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Targeted Community Alternative to Prison:				
Personal Services	63,460	63,578	57,392	6,186
Contractual Services	345,164	349,542	148,143	201,399
<i>Total Expenditures</i>	408,624	413,120	205,535	207,585
<i>Net Change in Fund Balance</i>	(29,128)	(33,624)	66,659	100,283
<i>Fund Balance Beginning of Year</i>	140,734	140,734	140,734	0
<i>Fund Balance End of Year</i>	\$111,606	\$107,110	\$207,393	\$100,283



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Specialized Docket Payroll Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Special Docket:				
Personal Services	25,954	29,097	29,093	4
Materials and Supplies	0	2,449	550	1,899
<i>Total Expenditures</i>	25,954	31,546	29,643	1,903
<i>Net Change in Fund Balance</i>	(25,954)	(31,546)	(29,643)	1,903
<i>Fund Balance Beginning of Year</i>	31,546	31,546	31,546	0
<i>Fund Balance End of Year</i>	\$5,592	\$0	\$1,903	\$1,903

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency Management Agency Special Projects Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$28,500	\$28,500	\$21,315	(\$7,185)
<b>Expenditures</b>				
Current:				
Public Safety:				
EMA Special Projects:				
Contractual Services	28,500	28,500	28,420	80
Capital Outlay	6,334	6,334	0	6,334
<i>Total Expenditures</i>	<u>34,834</u>	<u>34,834</u>	<u>28,420</u>	<u>6,414</u>
<i>Net Change in Fund Balance</i>	(6,334)	(6,334)	(7,105)	(771)
<i>Fund Balance Beginning of Year</i>	<u>9,490</u>	<u>9,490</u>	<u>9,490</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,156</u></u>	<u><u>\$3,156</u></u>	<u><u>\$2,385</u></u>	<u><u>(\$771)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hotel Lodging Tax Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Lodging Taxes	\$549,438	\$549,438	\$493,478	(\$55,960)
<b>Expenditures</b>				
Current:				
Intergovernmental:				
County Hotel Lodging Taxes:				
Other	<u>549,438</u>	<u>549,438</u>	<u>493,478</u>	<u>55,960</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Business Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$13,600	\$13,600	\$15,672	\$2,072
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Conduct of Business:				
Personal Services	1,500	1,500	0	1,500
Materials and Supplies	1,500	1,500	982	518
Capital Outlay	1,500	1,500	1,082	418
<i>Total Expenditures</i>	<u>4,500</u>	<u>4,500</u>	<u>2,064</u>	<u>2,436</u>
<i>Net Change in Fund Balance</i>	9,100	9,100	13,608	4,508
<i>Fund Balance Beginning of Year</i>	<u>10,913</u>	<u>10,913</u>	<u>10,913</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$20,013</u></u>	<u><u>\$20,013</u></u>	<u><u>\$24,521</u></u>	<u><u>\$4,508</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Mediation Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$10,000	\$10,000	\$10,445	\$445
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	10,000	10,000	10,445	445
<i>Fund Balance Beginning of Year</i>	<u>4,904</u>	<u>4,904</u>	<u>4,904</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,904</u></u>	<u><u>\$14,904</u></u>	<u><u>\$15,349</u></u>	<u><u>\$445</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Probate Court Guardianship Services Donations Fund  
 For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$35,000	\$35,000
Contributions and Donations	0	0	2,000	2,000
<i>Total Revenues</i>	0	0	37,000	37,000
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	37,000	37,000
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$37,000	\$37,000

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*TUFF Bags Donations Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$100	\$100	\$0	(\$100)
Contributions and Donations	300	300	2,840	2,540
Other	100	100	0	(100)
<i>Total Revenues</i>	500	500	2,840	2,340
<b>Expenditures</b>				
Current:				
Human Services:				
TUFF Bags:				
Materials and Supplies	500	500	0	500
<i>Net Change in Fund Balance</i>	0	0	2,840	2,840
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$2,840	\$2,840

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Assistance and Tribal Consistency Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$50,000	\$50,000
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	50,000	50,000
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$50,000</u>	<u>\$50,000</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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$15,000	\$15,000	\$17,499	\$2,499
<b>Expenditures</b>				
Current:				
Public Safety:				
County 911:				
Personal Services	1,685,524	1,686,024	1,519,123	166,901
Contractual Services	142,312	142,312	131,782	10,530
Materials and Supplies	8,333	8,333	7,000	1,333
Other	800	800	0	800
<i>Total Expenditures</i>	<u>1,836,969</u>	<u>1,837,469</u>	<u>1,657,905</u>	<u>179,564</u>
<i>Excess of Revenues Under Expenditures</i>	(1,821,969)	(1,822,469)	(1,640,406)	182,063
<b>Other Financing Sources</b>				
Transfers In	<u>1,613,144</u>	<u>1,613,144</u>	<u>1,613,144</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(208,825)	(209,325)	(27,262)	182,063
<i>Fund Balance Beginning of Year</i>	214,907	214,907	214,907	0
Prior Year Encumbrances Appropriated	<u>8,825</u>	<u>8,825</u>	<u>8,825</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,907</u></u>	<u><u>\$14,407</u></u>	<u><u>\$196,470</u></u>	<u><u>\$182,063</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$106,000	\$106,000	\$105,289	(\$711)
Fines and Forfeitures	700	700	8,191	7,491
Charges for Services	20,000	20,000	14,950	(5,050)
Other	6,800	6,800	5,629	(1,171)
<i>Total Revenues</i>	<u>133,500</u>	<u>133,500</u>	<u>134,059</u>	<u>559</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	3,780,060	3,740,060	3,400,576	339,484
Contractual Services	414,409	414,409	384,256	30,153
Materials and Supplies	195,842	235,842	234,337	1,505
Utilities	270,624	270,624	266,059	4,565
Capital Outlay	22,736	22,736	15,974	6,762
<i>Total Expenditures</i>	<u>4,683,671</u>	<u>4,683,671</u>	<u>4,301,202</u>	<u>382,469</u>
<i>Excess of Revenues Under Expenditures</i>	(4,550,171)	(4,550,171)	(4,167,143)	383,028
<b>Other Financing Sources</b>				
Transfers In	<u>3,941,661</u>	<u>3,941,661</u>	<u>3,941,661</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(608,510)	(608,510)	(225,482)	383,028
<i>Fund Balance Beginning of Year</i>	431,194	431,194	431,194	0
Prior Year Encumbrances Appropriated	<u>192,243</u>	<u>192,243</u>	<u>192,243</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$14,927</u>	<u>\$14,927</u>	<u>\$397,955</u>	<u>\$383,028</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$825,000	\$825,000	\$795,287	(\$29,713)
Other	0	0	387	387
<i>Total Revenues</i>	<u>825,000</u>	<u>825,000</u>	<u>795,674</u>	<u>(29,326)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	390,855	390,855	334,438	56,417
Contractual Services	25,573	20,573	6,880	13,693
Materials and Supplies	13,623	13,623	6,705	6,918
Capital Outlay	4,985	4,985	2,255	2,730
Other	36,608	41,608	39,940	1,668
<i>Total Expenditures</i>	<u>471,644</u>	<u>471,644</u>	<u>390,218</u>	<u>81,426</u>
<i>Excess of Revenues Over Expenditures</i>	353,356	353,356	405,456	52,100
<b>Other Financing Uses</b>				
Transfers Out	(400,000)	(400,000)	(400,000)	0
<i>Net Change in Fund Balance</i>	(46,644)	(46,644)	5,456	52,100
<i>Fund Balance Beginning of Year</i>	1,449,590	1,449,590	1,449,590	0
Prior Year Encumbrances Appropriated	4,555	4,555	4,555	0
<i>Fund Balance End of Year</i>	<u>\$1,407,501</u>	<u>\$1,407,501</u>	<u>\$1,459,601</u>	<u>\$52,100</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Works:				
Growth:				
Contractual Services	35,450	35,450	30,037	5,413
Capital Outlay	1,000	1,000	0	1,000
Other	5,000	11,900	7,082	4,818
<i>Total Expenditures</i>	41,450	48,350	37,119	11,231
<i>Excess of Revenues Under Expenditures</i>	(41,450)	(48,350)	(37,119)	11,231
<b>Other Financing Uses</b>				
Transfers Out	(55,399)	(55,399)	(55,399)	0
<i>Net Change in Fund Balance</i>	(96,849)	(103,749)	(92,518)	11,231
<i>Fund Balance Beginning of Year</i>	1,368,245	1,368,245	1,368,245	0
Prior Year Encumbrances Appropriated	5,000	5,000	5,000	0
<i>Fund Balance End of Year</i>	<u>\$1,276,396</u>	<u>\$1,269,496</u>	<u>\$1,280,727</u>	<u>\$11,231</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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$75,000	\$75,000	\$80,653	\$5,653
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Recorder:				
Contractual Services	64,488	64,488	51,891	12,597
Capital Outlay	2,000	2,000	650	1,350
<i>Total Expenditures</i>	<u>66,488</u>	<u>66,488</u>	<u>52,541</u>	<u>13,947</u>
<i>Net Change in Fund Balance</i>	8,512	8,512	28,112	19,600
<i>Fund Balance Beginning of Year</i>	244,843	244,843	244,843	0
Prior Year Encumbrances Appropriated	<u>488</u>	<u>488</u>	<u>488</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$253,843</u></u>	<u><u>\$253,843</u></u>	<u><u>\$273,443</u></u>	<u><u>\$19,600</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Southern District Probation Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$32,000	\$32,000	\$42,264	\$10,264
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Southern District Probation:				
Contractual Services	2,848	2,848	2,848	0
Materials and Supplies	7,486	7,486	6,486	1,000
Capital Outlay	6,958	6,958	6,958	0
Total Southern District Probation	17,292	17,292	16,292	1,000
Special Probation:				
Personal Services	565,697	565,697	537,631	28,066
Contractual Services	12,184	12,184	7,040	5,144
Materials and Supplies	1,517	1,517	1,324	193
Total Special Probation	579,398	579,398	545,995	33,403
Probation Services:				
Personal Services	3,100	3,100	100	3,000
Contractual Services	5,735	20,935	18,470	2,465
Materials and Supplies	7,500	7,500	3,969	3,531
Capital Outlay	3,500	8,000	7,712	288
Total Probation Services	19,835	39,535	30,251	9,284
Debt Service:				
Principal Retirement	4,496	4,496	4,496	0
Interest	450	450	450	0
Total Debt Service	4,946	4,946	4,946	0
<i>Total Expenditures</i>	621,471	641,171	597,484	43,687
<i>Excess of Revenues Under Expenditures</i>	(589,471)	(609,171)	(555,220)	53,951
<b>Other Financing Sources</b>				
Transfers In	540,398	540,398	540,398	0
<i>Net Change in Fund Balance</i>	(49,073)	(68,773)	(14,822)	53,951
<i>Fund Balance Beginning of Year</i>	135,266	135,266	135,266	0
Prior Year Encumbrances Appropriated	20,648	20,648	20,648	0
<i>Fund Balance End of Year</i>	\$106,841	\$87,141	\$141,092	\$53,951

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Defender Commission Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$1,241,119	\$1,241,119	\$1,099,332	(\$141,787)
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	1,087,985	1,088,985	1,009,820	79,165
Contractual Services	159,522	160,822	150,715	10,107
Materials and Supplies	22,235	22,235	17,235	5,000
Capital Outlay	37,318	37,318	37,318	0
Other	4,750	4,750	4,750	0
<i>Total Expenditures</i>	<u>1,311,810</u>	<u>1,314,110</u>	<u>1,219,838</u>	<u>94,272</u>
<i>Net Change in Fund Balance</i>	(70,691)	(72,991)	(120,506)	(47,515)
<i>Fund Balance Beginning of Year</i>	360,725	360,725	360,725	0
Prior Year Encumbrances Appropriated	<u>16,816</u>	<u>16,816</u>	<u>16,816</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$306,850</u></u>	<u><u>\$304,550</u></u>	<u><u>\$257,035</u></u>	<u><u>(\$47,515)</u></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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>1</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, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$200	\$200	\$757	\$557
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	200	200	757	557
<i>Fund Balance Beginning of Year</i>	<u>319,585</u>	<u>319,585</u>	<u>319,585</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$319,785</u></u>	<u><u>\$319,785</u></u>	<u><u>\$320,342</u></u>	<u><u>\$557</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Developmental Disabilities Capital Improvements Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	30,000	120,000	85,936	34,064
<i>Excess of Revenues Under Expenditures</i>	(30,000)	(120,000)	(85,936)	34,064
<b>Other Financing Sources</b>				
Transfers In	30,000	30,000	0	(30,000)
<i>Net Change in Fund Balance</i>	0	(90,000)	(85,936)	4,064
<i>Fund Balance Beginning of Year</i>	112,599	112,599	112,599	0
<i>Fund Balance End of Year</i>	\$112,599	\$22,599	\$26,663	\$4,064

**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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Rentals	\$22,277	\$22,277	\$22,277	\$0
<b>Expenditures</b>				
Capital Outlay	2,047,614	2,161,294	1,970,544	190,750
<i>Excess of Revenues Under Expenditures</i>	(2,025,337)	(2,139,017)	(1,948,267)	190,750
<b>Other Financing Sources</b>				
Sale of Capital Assets	0	0	15,625	15,625
Advances In	52,915	52,915	52,384	(531)
Transfers In	200,000	200,000	1,200,000	1,000,000
<i>Total Other Financing Sources</i>	252,915	252,915	1,268,009	1,015,094
<i>Net Change in Fund Balance</i>	(1,772,422)	(1,886,102)	(680,258)	1,205,844
<i>Fund Balance Beginning of Year</i>	1,754,390	1,754,390	1,754,390	0
Prior Year Encumbrances Appropriated	840,843	840,843	840,843	0
<i>Fund Balance End of Year</i>	\$822,811	\$709,131	\$1,914,975	\$1,205,844

**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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Other	\$13,000	\$13,000	\$5,636	(\$7,364)
<b>Expenditures</b>				
Capital Outlay	2,400	2,400	662	1,738
Debt Service:				
Principal Retirement	140,989	140,989	140,989	0
Interest	54,345	55,352	55,293	59
<i>Total Expenditures</i>	197,734	198,741	196,944	1,797
<i>Net Change in Fund Balance</i>	(184,734)	(185,741)	(191,308)	(5,567)
<i>Fund Balance Beginning of Year</i>	682,780	682,780	682,780	0
<i>Fund Balance End of Year</i>	\$498,046	\$497,039	\$491,472	(\$5,567)

**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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$855,700	\$3,068,362	\$3,068,362	\$0
<b>Expenditures</b>				
Capital Outlay	855,700	3,068,362	3,068,362	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hazardous Materials Equipment Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$18,000	\$18,000	\$18,000	\$0
<b>Expenditures</b>				
Capital Outlay	20,162	60,505	51,947	8,558
<i>Net Change in Fund Balance</i>	(2,162)	(42,505)	(33,947)	8,558
<i>Fund Balance Beginning of Year</i>	44,681	44,681	44,681	0
Prior Year Encumbrances Appropriated	2,162	2,162	2,162	0
<i>Fund Balance End of Year</i>	<u>\$44,681</u>	<u>\$4,338</u>	<u>\$12,896</u>	<u>\$8,558</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$123,500	\$123,500	\$122,885	(\$615)
<b>Expenditures</b>				
Capital Outlay	128,185	150,837	142,124	8,713
<i>Net Change in Fund Balance</i>	(4,685)	(27,337)	(19,239)	8,098
<i>Fund Balance Beginning of Year</i>	229,685	229,685	229,685	0
Prior Year Encumbrances Appropriated	7,052	7,052	7,052	0
<i>Fund Balance End of Year</i>	\$232,052	\$209,400	\$217,498	\$8,098

**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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$500	\$500	\$0	(\$500)
Contributions and Donations	6,000	6,000	7,107	1,107
<i>Total Revenues</i>	6,500	6,500	7,107	607
<b>Expenditures</b>				
Capital Outlay	11,149	13,686	8,833	4,853
<i>Net Change in Fund Balance</i>	(4,649)	(7,186)	(1,726)	5,460
<i>Fund Balance Beginning of Year</i>	11,865	11,865	11,865	0
Prior Year Encumbrances Appropriated	4,649	4,649	4,649	0
<i>Fund Balance End of Year</i>	<u>\$11,865</u>	<u>\$9,328</u>	<u>\$14,788</u>	<u>\$5,460</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Rentals	\$1,000	\$1,000	\$2,936	\$1,936
Contributions and Donations	5,620	42,627	43,651	1,024
<i>Total Revenues</i>	6,620	43,627	46,587	2,960
<b>Expenditures</b>				
Capital Outlay	12,805	26,992	25,705	1,287
<i>Net Change in Fund Balance</i>	(6,185)	16,635	20,882	4,247
<i>Fund Balance Beginning of Year</i>	10,697	10,697	10,697	0
Prior Year Encumbrances Appropriated	1,105	1,105	1,105	0
<i>Fund Balance End of Year</i>	\$5,617	\$28,437	\$32,684	\$4,247

**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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$100,000	\$100,000	\$500	(\$99,500)
Contributions and Donations	47,500	47,500	18,200	(29,300)
Other	8,000	8,000	393	(7,607)
<i>Total Revenues</i>	<u>155,500</u>	<u>155,500</u>	<u>19,093</u>	<u>(136,407)</u>
<b>Expenditures</b>				
Capital Outlay	366,075	401,078	396,049	5,029
Debt Service:				
Principal Retirement	303	303	303	0
Interest	212	212	212	0
<i>Total Expenditures</i>	<u>366,590</u>	<u>401,593</u>	<u>396,564</u>	<u>5,029</u>
<i>Excess of Revenues Under Expenditures</i>	(211,090)	(246,093)	(377,471)	(131,378)
<b>Other Financing Sources</b>				
Transfers In	200,000	200,000	200,000	0
<i>Net Change in Fund Balance</i>	(11,090)	(46,093)	(177,471)	(131,378)
<i>Fund Balance Beginning of Year</i>	190,701	190,701	190,701	0
Prior Year Encumbrances Appropriated	5,266	5,266	5,266	0
<i>Fund Balance End of Year</i>	<u>\$184,877</u>	<u>\$149,874</u>	<u>\$18,496</u>	<u>(\$131,378)</u>

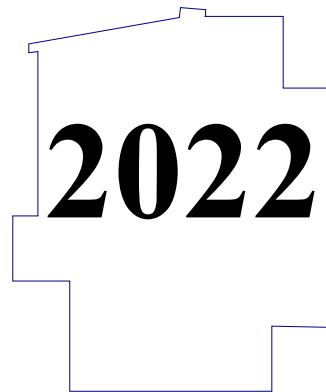
**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Group Life Insurance Fund*  
*For the Year Ended December 31, 2022*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenses</b>				
Personal Services	4,353	4,353	4,345	8
Contractual Services	20,000	20,000	18,578	1,422
Other	<u>0</u>	<u>15</u>	<u>15</u>	<u>0</u>
<i>Total Expenses</i>	<u>24,353</u>	<u>24,368</u>	<u>22,938</u>	<u>1,430</u>
<i>Net Change in Fund Equity</i>	(24,353)	(24,368)	(22,938)	1,430
<i>Fund Equity Beginning of Year</i>	<u>71,138</u>	<u>71,138</u>	<u>71,138</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$46,785</u></u>	<u><u>\$46,770</u></u>	<u><u>\$48,200</u></u>	<u><u>\$1,430</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, 2022*

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$209,000	\$209,000	\$186,897	(\$22,103)
Other	0	0	50,842	50,842
<i>Total Revenues</i>	<u>209,000</u>	<u>209,000</u>	<u>237,739</u>	<u>28,739</u>
<b>Expenses</b>				
Personal Services	54,351	54,351	30,723	23,628
Contractual Services	221,645	230,645	216,618	14,027
Claims	21,228	21,228	21,228	0
Other	300	600	300	300
<i>Total Expenses</i>	<u>297,524</u>	<u>306,824</u>	<u>268,869</u>	<u>37,955</u>
<i>Net Change in Fund Equity</i>	(88,524)	(97,824)	(31,130)	66,694
<i>Fund Equity Beginning of Year</i>	386,410	386,410	386,410	0
Prior Year Encumbrances Appropriated	<u>7,273</u>	<u>7,273</u>	<u>7,273</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$305,159</u></u>	<u><u>\$295,859</u></u>	<u><u>\$362,553</u></u>	<u><u>\$66,694</u></u>

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



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

**LARRY LINDBERG  
Tuscarawas County Auditor**

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# Statistical Section

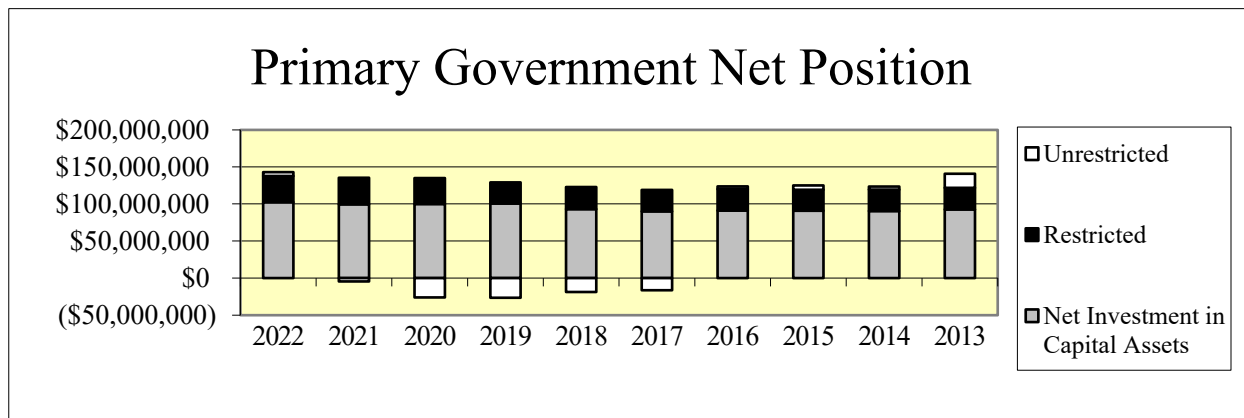
This part of the Tuscarawas County, Ohio's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S2-S11</b>
<b>Revenue Capacity</b> 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.	<b>S12-S35</b>
<b>Debt Capacity</b> 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.	<b>S37-S44</b>
<b>Economic and Demographic Information</b> 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.	<b>S45-S47</b>
<b>Operating Information</b> 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.	<b>S48-S59</b>

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

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

	2022	2021 (1)	2020	2019 (2)
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$77,584,604	\$75,316,227	\$76,290,920	\$77,407,098
Restricted for:				
Capital Projects	1,009,829	320,111	768,283	370,441
Other Purposes	34,341,830	35,534,836	33,943,118	27,760,518
Unrestricted (Deficit)	4,913,488	(4,767,689)	(24,778,910)	(25,371,922)
<b>Total Governmental Activities Net Position</b>	<b>117,849,751</b>	<b>106,403,485</b>	<b>86,223,411</b>	<b>80,166,135</b>
<b>Business-Type Activities:</b>				
Net Investment in Capital Assets	24,626,154	24,105,275	23,554,798	23,147,475
Restricted	11,511	9,771	346,376	348,529
Unrestricted (Deficit)	416,472	243,910	(1,357,507)	(1,327,911)
<b>Total Business-Type Activities Net Position</b>	<b>25,054,137</b>	<b>24,358,956</b>	<b>22,543,667</b>	<b>22,168,093</b>
<b>Primary Government:</b>				
Net Investment in Capital Assets	102,210,758	99,421,502	99,845,718	100,554,573
Restricted	35,363,170	35,864,718	35,057,777	28,479,488
Unrestricted (Deficit)	5,329,960	(4,523,779)	(26,136,417)	(26,699,833)
<b>Total Primary Government Net Position</b>	<b>\$142,903,888</b>	<b>\$130,762,441</b>	<b>\$108,767,078</b>	<b>\$102,334,228</b>



- (1) During 2022, the County implemented GASB 87. The 2021 amounts were restated to reflect this implementation.
- (2) During 2020, the County implemented GASB 83. The 2019 amounts were restated to reflect this implementation.
- (3) During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.
- (4) The County reported the impact of GASB 75 beginning in 2017.
- (5) The County reported the impact of GASB 68 beginning in 2014.

2018 (3)	2017 (4)	2016	2015	2014 (5)	2013
\$69,495,255	\$67,736,262	\$69,982,573	\$70,679,081	\$70,145,930	\$72,650,122
363,240	950,636	1,040,331	588,635	2,042,613	2,106,292
29,072,652	27,696,186	26,872,223	27,660,080	26,886,513	27,128,135
(17,918,126)	(16,116,719)	3,451,955	5,442,095	4,004,128	18,368,861
81,013,021	80,266,365	101,347,082	104,369,891	103,079,184	120,253,410
23,551,004	22,194,570	21,018,308	20,033,924	20,169,617	19,881,978
321,473	296,052	1,121,878	159,842	0	0
(1,030,520)	(340,596)	137,614	292,409	185,613	475,772
22,841,957	22,150,026	22,277,800	20,486,175	20,355,230	20,357,750
93,046,259	89,930,832	91,000,881	90,713,005	90,315,547	92,532,100
29,757,365	28,942,874	29,034,432	28,408,557	28,929,126	29,234,427
(18,948,646)	(16,457,315)	3,589,569	5,734,504	4,189,741	18,844,633
<u>\$103,854,978</u>	<u>\$102,416,391</u>	<u>\$123,624,882</u>	<u>\$124,856,066</u>	<u>\$123,434,414</u>	<u>\$140,611,160</u>



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

	2022 (1)	2021	2020	2019 (2)
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$8,775,329	\$6,390,035	\$9,887,386	\$9,117,757
Legislative and Executive - External Portion	15,926	18,061	24,801	16,690
Legislative and Executive - Intergovernmental	572,822	551,263	400,887	553,915
Judicial - Primary Government	5,053,518	3,208,948	6,719,819	6,923,010
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	10,299,424	7,119,599	12,711,543	13,093,117
Public Safety - Intergovernmental	1,411,736	1,067,150	1,094,368	996,492
Public Works - Primary Government	8,696,342	8,815,007	9,626,021	8,741,074
Public Works - Intergovernmental	527,987	216,265	250,635	518,201
Health - Primary Government	10,081,235	7,456,412	9,203,543	10,335,452
Health - Intergovernmental	982,744	969,674	954,479	913,655
Human Services - Primary Government	17,642,486	13,585,396	18,054,305	18,198,829
Human Services - Intergovernmental	51,900	12,500	15,000	5,000
Conservation and Recreation - Primary Government	501,043	604,329	494,153	478,302
Conservation and Recreation - Intergovernmental	6,950	0	7,289	0
Interest	64,979	60,623	67,071	390,198
<i>Total Governmental Activities Expenses</i>	<u>64,684,421</u>	<u>50,075,262</u>	<u>69,511,300</u>	<u>70,281,692</u>
Business-Type Activities:				
Sewer District	2,062,969	1,698,946	2,393,540	2,669,763
Water District	1,424,289	1,088,865	1,426,675	1,531,070
<i>Total Business-Type Activities Expenses</i>	<u>3,487,258</u>	<u>2,787,811</u>	<u>3,820,215</u>	<u>4,200,833</u>
<i>Total Primary Government Expenses</i>	<u>68,171,679</u>	<u>52,863,073</u>	<u>73,331,515</u>	<u>74,482,525</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	4,288,536	4,175,417	3,785,133	4,001,241
Legislative and Executive - External Portion	12,154	16,304	20,758	23,397
Legislative and Executive - Intergovernmental	0	0	0	0
Judicial - Primary Government	1,178,213	1,177,764	937,092	1,222,031
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	589,382	723,446	616,536	583,072
Public Safety - Intergovernmental	0	0	0	0
Public Works - Primary Government	1,544,753	388,073	381,565	357,662
Public Works - Intergovernmental	0	0	0	0
Health - Primary Government	473,499	405,767	369,748	413,286
Human Services - Primary Government	322,475	326,814	347,578	348,456
Human Services - Intergovernmental	0	0	0	0
Conservation and Recreation - Primary Government	2,936	2,363	1,311	2,063
Operating Grants, Contributions and Interest				
General Government:				
Legislative and Executive - Primary Government	2,069,244	1,225,048	1,343,354	712,897
Legislative and Executive - Intergovernmental	0	0	358	0
Judicial - Primary Government	862,842	692,209	864,156	351,207
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	1,128,781	1,021,272	5,194,120	1,095,727
Public Safety - Intergovernmental	9,999	0	0	0
Public Works - Primary Government	6,594,400	8,088,688	7,174,010	6,689,148
Public Works - Intergovernmental	556,211	201,284	250,875	476,505
Health - Primary Government	2,878,420	3,261,853	2,289,747	3,021,043
Health - Intergovernmental	97,200	97,135	90,400	103,574
Human Services - Primary Government	13,000,831	12,092,722	11,538,771	10,916,049
Human Services - Intergovernmental	0	0	0	0
Conservation and Recreation - Primary Government	62,599	0	3,242	0
Conservation and Recreation - Intergovernmental	0	0	7,289	0
Capital Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	0	0	0	0
Judicial - Primary Government	0	0	0	0
Public Safety - Primary Government	18,000	18,000	23,000	237,915
Public Works - Primary Government	3,757,899	1,637,597	2,629,972	794,170
Conservation and Recreation - Primary Government	73,351	1,500	500	10,000
<i>Total Governmental Activities Program Revenues</i>	<u>\$39,521,725</u>	<u>\$35,553,256</u>	<u>\$37,869,515</u>	<u>\$31,359,443</u>

2018 (3) (4)	2017	2016	2015 (5)	2014	2013
\$8,074,458	\$8,151,730	\$7,148,764	\$7,178,869	\$7,409,163	\$7,239,476
53,092	36,810	2,139,460	2,180,060	1,436,093	1,393,304
545,146	62,617	61,467	99,565	555,112	1,338,334
5,798,126	5,829,788	5,157,542	4,695,883	4,598,044	4,547,974
0	0	0	35,113	25,268	60,491
11,847,955	10,957,663	9,600,118	9,531,163	8,545,840	8,167,124
968,364	1,050,639	1,047,372	1,657,617	1,336,950	0
7,769,217	11,104,681	9,080,480	8,039,293	10,310,026	9,132,478
312,804	296,283	494,824	646,776	207,641	1,101,393
9,132,218	9,070,848	9,282,458	9,023,432	9,512,053	9,178,265
885,213	862,198	851,479	0	0	0
16,706,957	17,157,220	16,513,999	15,609,685	12,674,273	12,168,373
5,000	2,500	2,500	4,007	6,390	0
426,491	425,758	399,003	380,528	273,922	371,507
0	0	0	0	0	0
332,696	79,198	86,223	92,806	99,523	105,503
<u>62,857,737</u>	<u>65,087,933</u>	<u>61,865,689</u>	<u>59,174,797</u>	<u>56,990,298</u>	<u>54,804,222</u>
2,863,567	2,507,246	2,648,645	2,140,445	2,171,956	1,901,892
<u>1,305,285</u>	<u>1,337,562</u>	<u>1,209,713</u>	<u>1,534,484</u>	<u>1,198,434</u>	<u>1,294,644</u>
<u>4,168,852</u>	<u>3,844,808</u>	<u>3,858,358</u>	<u>3,674,929</u>	<u>3,370,390</u>	<u>3,196,536</u>
<u>67,026,589</u>	<u>68,932,741</u>	<u>65,724,047</u>	<u>62,849,726</u>	<u>60,360,688</u>	<u>58,000,758</u>
3,642,702	3,745,123	2,793,410	2,768,454	2,267,123	2,123,613
38,841	35,733	2,105,732	2,004,124	1,795,448	1,555,006
0	0	0	6,775	59,854	187,722
1,219,340	1,203,661	1,321,839	1,206,190	1,342,943	1,276,945
0	0	0	2,389	2,725	8,485
652,422	519,897	828,797	692,859	1,424,448	1,315,894
0	0	0	112,799	144,155	0
375,519	293,065	299,780	229,887	180,420	153,318
0	0	0	44,013	22,389	154,488
400,531	381,350	283,464	267,371	274,913	267,825
368,097	325,930	442,356	498,916	762,721	683,329
0	0	0	273	689	0
2,052	3,111	72,787	60,410	53,388	120,304
1,311,424	420,070	515,016	338,375	37,622	85,191
0	0	0	20	40,724	186,838
220,428	115,146	4,664	56,457	67,322	27,636
0	0	0	7	1,853	8,445
1,116,116	1,052,197	1,116,554	1,286,045	1,146,259	558,069
0	0	0	329	98,081	0
5,913,158	5,756,285	5,908,169	5,697,125	5,877,402	5,957,457
330,033	153,333	554,081	128	15,233	153,760
2,816,948	2,519,992	3,078,941	3,823,107	3,620,521	4,104,636
99,856	97,291	100,243	0	0	0
10,879,536	10,847,110	10,776,510	10,395,295	8,639,233	7,870,569
0	0	0	1	469	0
0	0	0	172	51	132
0	0	0	0	0	0
50,658	0	0	0	65,106	0
0	0	12,190	0	0	0
49,846	18,000	18,000	15,770	9,000	9,500
1,535,083	2,646,429	1,036,546	2,605,462	1,484,947	1,992,958
30,436	56,668	26,510	0	0	0
<u>\$31,053,026</u>	<u>\$30,190,391</u>	<u>\$31,295,589</u>	<u>\$32,112,753</u>	<u>\$29,435,039</u>	<u>\$28,802,120</u>

(continued)

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

	2022 (1)	2021	2020	2019 (2)
<b>Business-Type Activities:</b>				
<b>Charges for Services</b>				
Sewer District	\$2,305,969	\$2,303,038	\$2,220,439	\$2,375,925
Water District	1,465,029	1,477,092	1,403,819	1,520,735
Operating Grants and Contributions	0	0	9,067	0
Capital Grants and Contributions	401,210	804,397	447,806	626,741
<i>Total Business-Type Activities Program Revenues</i>	<u>4,172,208</u>	<u>4,584,527</u>	<u>4,081,131</u>	<u>4,523,401</u>
<i>Total Primary Government Program Revenues</i>	<u>43,693,933</u>	<u>40,137,783</u>	<u>41,950,646</u>	<u>35,882,844</u>
<b>Net (Expense) Revenue</b>				
Governmental Activities	(25,162,696)	(14,522,006)	(31,641,785)	(38,922,249)
Business-Type Activities	684,950	1,796,716	260,916	322,568
<i>Total Primary Government Net (Expense) Revenue</i>	<u>(24,477,746)</u>	<u>(12,725,290)</u>	<u>(31,380,869)</u>	<u>(38,599,681)</u>
<b>General Revenues</b>				
<b>Governmental Activities:</b>				
Property Taxes Levied for:				
General Purposes	5,931,326	5,751,127	5,401,943	4,843,276
Developmental Disabilities Board	5,820,190	5,827,341	5,599,700	5,250,944
Aging	1,554,717	1,551,725	1,508,565	1,457,921
Community Mental Health	880,781	878,790	849,565	808,205
Sales Taxes Levied for:				
General Purposes	17,199,586	16,168,765	14,076,950	13,698,783
911 Emergency System	35,167	45,837	5,112,651	6,767,814
Lodging Taxes Levied for:				
General Purposes	15,334	14,926	9,689	15,568
Convention and Visitor's Bureau	495,335	480,154	314,830	504,284
Grants and Entitlements not Restricted to Specific Programs	3,103,790	3,081,137	2,359,586	2,555,603
Gain on Sale of Capital Assets	0	25,213	14,993	0
Investment Earnings and Other Interest	974,172	64,245	575,510	1,449,777
Other	598,564	818,705	1,888,279	786,767
<i>Total Governmental Activities General Revenues</i>	<u>36,608,962</u>	<u>34,707,965</u>	<u>37,712,261</u>	<u>38,138,942</u>
<b>Business-Type Activities:</b>				
Gain on Sale of Capital Assets	0	0	2,639	4,005
Other	10,231	18,573	38,319	31,279
<i>Total Business-Type Activities General Revenues</i>	<u>10,231</u>	<u>18,573</u>	<u>40,958</u>	<u>35,284</u>
<i>Total Primary Government General Revenues</i>	<u>36,619,193</u>	<u>34,726,538</u>	<u>37,753,219</u>	<u>38,174,226</u>
<b>Special Items</b>				
Governmental Activities	0	0	0	0
Business-Type Activities	0	0	60,500	(1,073,628)
<i>Total Primary Government Special Items</i>	<u>0</u>	<u>0</u>	<u>60,500</u>	<u>(1,073,628)</u>
<b>Transfers</b>				
Governmental Activities	0	0	(13,200)	(41,912)
Business-Type Activities	0	0	13,200	41,912
<i>Total Primary Government Transfers</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Change in Net Position</b>				
Governmental Activities	11,446,266	20,185,959	6,057,276	(825,219)
Business-Type Activities	695,181	1,815,289	375,574	(673,864)
<i>Total Primary Government Change in Net Position</i>	<u>\$12,141,447</u>	<u>\$22,001,248</u>	<u>\$6,432,850</u>	<u>(\$1,499,083)</u>

(1) Revenues and expenses are first impacted by the implementation of GASB 87 beginning in 2022.

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

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

(4) Expenses are first impacted by the implementation of GASB 75 beginning in 2018.

(5) Expenses are first impacted by the implementation of GASB 68 beginning in 2015.

2018 (3) (4)	2017	2016	2015 (5)	2014	2013
\$2,250,315	\$2,204,132	\$2,187,113	\$2,163,825	\$2,088,980	\$1,859,902
1,409,508	1,461,541	1,423,521	1,419,833	1,353,823	1,049,357
0	0	0	0	0	0
1,173,049	396,671	2,032,534	40,000	342,055	333,586
4,832,872	4,062,344	5,643,168	3,623,658	3,784,858	3,242,845
35,885,898	34,252,735	36,938,757	35,736,411	33,219,897	32,044,965
(31,804,711)	(34,897,542)	(30,570,100)	(27,062,044)	(27,555,259)	(26,002,102)
664,020	217,536	1,784,810	(51,271)	414,468	46,309
(31,140,691)	(34,680,006)	(28,785,290)	(27,113,315)	(27,140,791)	(25,955,793)
4,618,970	4,486,115	4,159,058	4,069,550	3,924,634	3,799,201
4,929,992	4,816,753	4,717,640	4,587,418	4,458,970	4,416,901
1,399,494	1,380,105	1,042,357	991,850	1,015,810	982,822
772,546	762,320	747,731	717,600	700,177	693,009
13,007,664	13,161,904	12,790,161	13,199,699	12,637,873	11,628,331
1,697,409	0	0	0	0	0
14,885	0	0	0	0	0
480,028	0	0	0	0	0
2,612,317	3,000,866	2,686,975	2,988,879	2,551,864	3,352,926
0	0	0	23,996	0	0
1,043,432	553,651	242,338	95,796	113,426	155,923
1,195,563	1,372,529	1,161,031	1,677,963	1,525,132	1,915,748
31,772,300	29,534,243	27,547,291	28,352,751	26,927,886	26,944,861
0	6,305	0	0	0	0
27,911	284,269	6,815	182,216	12,872	31,121
27,911	290,574	6,815	182,216	12,872	31,121
31,800,211	29,824,817	27,554,106	28,534,967	26,940,758	26,975,982
0	(816,718)	0	0	0	0
0	0	0	0	0	0
0	(816,718)	0	0	0	0
0	0	0	0	(73,170)	0
0	0	0	0	73,170	0
0	0	0	0	0	0
(32,411)	(6,180,017)	(3,022,809)	1,290,707	(700,543)	942,759
691,931	508,110	1,791,625	130,945	500,510	77,430
\$659,520	(\$5,671,907)	(\$1,231,184)	\$1,421,652	(\$200,033)	\$1,020,189

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

	<u>2022</u>	<u>2021 (1)</u>	<u>2020</u>	<u>2019</u>
General Fund				
Nonspendable	\$2,019,881	\$2,095,694	\$2,132,478	\$2,078,896
Committed	1,436,093	1,522,683	1,541,641	1,591,693
Assigned	1,307,618	5,197,749	5,923,110	927,112
Unassigned	<u>16,617,803</u>	<u>13,868,764</u>	<u>13,848,540</u>	<u>13,176,559</u>
Total General Fund	<u>21,381,395</u>	<u>22,684,890</u>	<u>23,445,769</u>	<u>17,774,260</u>
All Other Governmental Funds				
Nonspendable	2,325,349	2,245,542	2,096,234	2,285,723
Restricted	27,952,237	28,722,789	28,703,611	22,169,541
Committed	2,452	2,149	1,714	1,697
Assigned	5,030,161	4,924,225	3,371,822	3,585,075
Unassigned (Deficit)	<u>(727,585)</u>	<u>(1,764,792)</u>	<u>(1,775,907)</u>	<u>(2,783,286)</u>
Total All Other Governmental Funds	<u>34,582,614</u>	<u>34,129,913</u>	<u>32,397,474</u>	<u>25,258,750</u>
Total Governmental Funds	<u>\$55,964,009</u>	<u>\$56,814,803</u>	<u>\$55,843,243</u>	<u>\$43,033,010</u>

(1) During 2022, the County implemented GASB 87. The 2021 amounts were restated to reflect this implementation.

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

2018 (2)	2017	2016	2015	2014	2013
\$1,737,257	\$1,059,135	\$974,634	\$824,868	\$977,545	\$873,701
1,818,595	1,896,801	1,781,684	1,621,630	1,214,118	528,227
1,935,790	2,553,410	1,483,551	1,047,812	1,643,330	1,509,632
11,507,687	10,657,978	10,519,236	11,820,482	10,772,065	10,882,207
16,999,329	16,167,324	14,759,105	15,314,792	14,607,058	13,793,767
2,123,108	2,025,133	1,854,599	2,414,826	1,916,400	1,670,743
22,809,023	22,980,522	22,874,106	23,178,408	22,880,118	23,134,810
1,496	1,096	218	890	65,748	57,221
3,181,676	3,116,816	3,321,006	3,616,080	3,737,000	3,732,676
(1,297,735)	(1,340,568)	(476,244)	(581,108)	(206,512)	(662,701)
26,817,568	26,782,999	27,573,685	28,629,096	28,392,754	27,932,749
\$43,816,897	\$42,950,323	\$42,332,790	\$43,943,888	\$42,999,812	\$41,726,516

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

	2022	2021	2020	2019
<b>Revenues</b>				
Property Taxes	\$14,180,946	\$14,029,603	\$13,525,743	\$12,368,910
Sales Taxes	16,977,101	15,970,389	20,120,846	20,412,300
Lodging Taxes	510,669	496,914	322,685	519,852
Intergovernmental	33,919,002	29,799,668	33,812,831	27,320,434
Investment Earnings and Other Interest	974,310	64,477	576,414	1,450,546
Licenses and Permits	336,054	501,179	452,998	365,968
Fines and Forfeitures	408,929	417,435	337,890	458,885
Settlements	932,432	0	0	0
Leases	11,228	0	0	0
Rentals	186,944	165,866	137,259	176,023
Charges for Services	6,542,866	6,092,270	5,593,112	5,670,012
Contributions and Donations	118,439	156,571	75,724	67,071
Special Assessments	0	0	138,969	0
Other	524,430	772,416	1,872,206	744,856
<i>Total Revenues</i>	<u>75,623,350</u>	<u>68,466,788</u>	<u>76,966,677</u>	<u>69,554,857</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,783,248	9,163,169	8,639,120	7,450,972
Judicial	6,371,888	6,018,622	6,017,094	5,652,308
Public Safety	11,253,912	10,902,468	10,083,914	10,010,441
Public Works	8,092,755	7,692,865	6,764,284	7,193,736
Health	10,845,188	9,217,918	8,577,757	9,350,288
Human Services	19,769,537	17,988,050	16,894,792	16,215,489
Conservation and Recreation	507,521	601,686	491,509	475,658
Intergovernmental	3,554,139	2,816,852	2,722,658	2,987,263
Capital Outlay	6,333,444	3,030,913	3,828,541	2,006,443
Debt Service:				
Principal Retirement	313,891	110,210	104,614	8,326,223
Interest	65,489	61,108	67,532	644,236
<i>Total Expenditures</i>	<u>76,891,012</u>	<u>67,603,861</u>	<u>64,191,815</u>	<u>70,313,057</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,267,662)</u>	<u>862,927</u>	<u>12,774,862</u>	<u>(758,200)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	130,755	51,965	48,571	16,225
Insurance Recovery	22,907	59,114	0	0
Inception of Capital Lease	0	0	0	0
Inception of Financed Purchase	12,460	0	0	0
Inception of Lease	250,746	0	0	0
Transfers In	5,045,694	6,136,920	3,390,800	4,610,318
Transfers Out	<u>(5,045,694)</u>	<u>(6,136,920)</u>	<u>(3,404,000)</u>	<u>(4,652,230)</u>
<i>Total Other Financing Sources (Uses)</i>	<u>416,868</u>	<u>111,079</u>	<u>35,371</u>	<u>(25,687)</u>
<i>Net Change in Fund Balance</i>	<u>(\$850,794)</u>	<u>\$974,006</u>	<u>\$12,810,233</u>	<u>(\$783,887)</u>
Debt Service as a Percentage of				
Noncapital Expenditures	0.56%	0.27%	0.29%	13.93%

(1) Revenues and expenses are first impacted by the implementation of GASB 87 beginning in 2022.

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

2018	2017	2016	2015	2014	2013
\$11,805,601	\$11,463,651	\$10,688,234	\$10,443,643	\$10,151,928	\$9,935,376
13,489,756	13,231,457	12,892,956	13,044,905	12,475,888	11,465,955
494,913	0	0	0	0	0
26,011,566	26,261,797	24,934,000	27,120,844	23,972,010	24,030,926
1,043,453	553,651	242,338	95,796	113,426	155,923
405,805	359,196	395,719	323,960	7,650	7,370
474,744	503,461	500,960	608,791	630,014	555,663
0	0	0	0	0	0
0	0	0	0	0	0
187,092	193,360	93,562	89,834	105,895	101,847
5,655,071	5,350,738	5,013,586	4,867,751	5,792,209	5,627,043
96,423	37,249	26,810	28,832	39,673	92,063
0	0	0	0	0	0
1,165,273	1,296,795	1,143,966	1,677,963	1,525,132	1,915,748
60,829,697	59,251,355	55,932,131	58,302,319	54,813,825	53,887,914
7,319,793	6,899,062	6,732,556	6,870,737	7,031,445	7,030,105
5,263,795	5,038,407	4,880,667	4,674,843	4,659,034	4,587,243
10,024,283	9,049,588	9,057,395	9,077,644	8,279,542	7,553,411
6,189,726	6,722,164	6,402,802	5,612,090	6,265,089	5,882,686
8,711,906	8,618,726	9,069,871	8,954,933	9,278,418	9,013,971
15,887,371	15,885,569	16,164,361	15,510,703	12,839,731	12,365,608
423,848	423,114	396,359	391,198	273,922	371,507
2,716,527	2,274,237	2,457,642	2,443,078	2,131,361	2,500,218
4,009,317	11,591,797	2,197,430	3,695,125	2,485,868	3,051,123
148,260	141,473	135,186	129,099	122,918	123,054
81,547	79,800	86,796	93,528	100,031	105,823
60,776,373	66,723,937	57,581,065	57,452,978	53,467,359	52,584,749
53,324	(7,472,582)	(1,648,934)	849,341	1,346,466	1,303,165
34,183	319,194	37,836	94,735	0	0
0	0	0	0	0	0
0	7,770,921	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,711,979	3,771,413	4,196,595	3,521,317	3,395,888	3,474,802
(3,711,979)	(3,771,413)	(4,196,595)	(3,521,317)	(3,469,058)	(3,474,802)
34,183	8,090,115	37,836	94,735	(73,170)	0
\$87,507	\$617,533	(\$1,611,098)	\$944,076	\$1,273,296	\$1,303,165
0.43%	0.40%	0.42%	0.43%	0.44%	0.47%



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

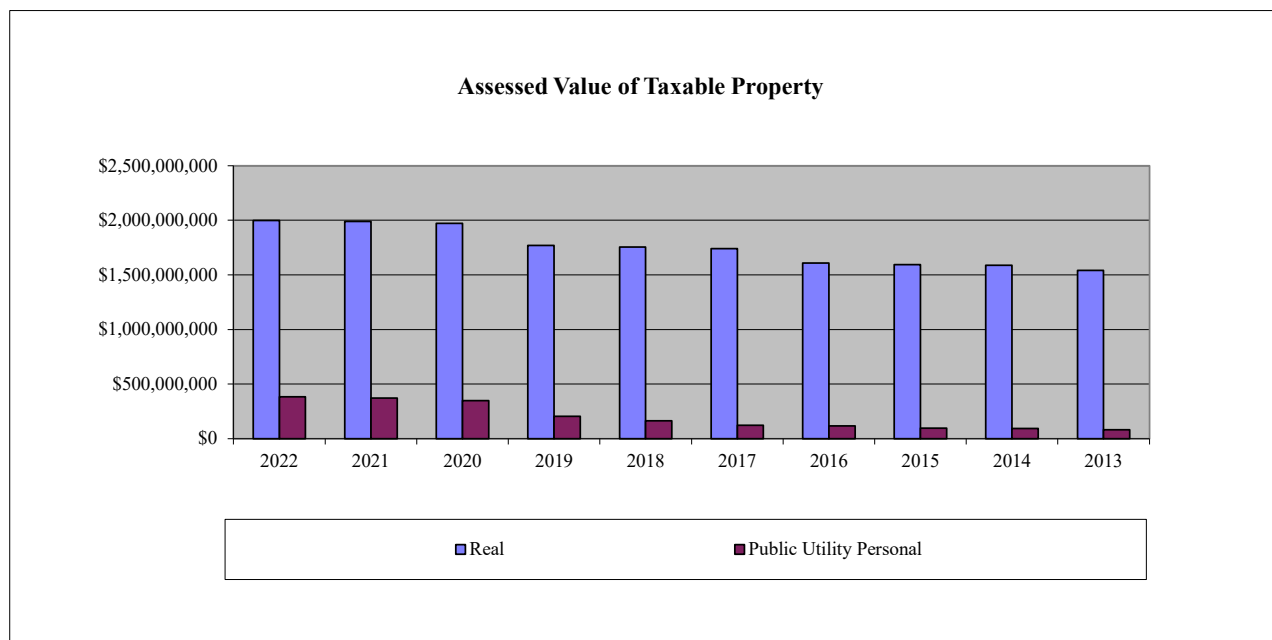
Collection Year	Real Property			Tangible Personal Property		Total	
	Assessed Value		Estimated Actual Value (1)	Public Utility		Assessed Value	Estimated Actual Value (1)
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value		
2022	\$1,644,568,020	\$354,349,010	\$5,711,191,514	\$382,891,900	\$435,104,432	\$2,381,808,930	\$6,146,295,946
2021	1,632,295,460	356,009,720	5,680,871,943	370,526,030	421,052,307	2,358,831,210	6,101,924,250
2020	1,621,605,350	351,116,650	5,636,348,571	349,098,810	396,703,193	2,321,820,810	6,033,051,764
2019	1,423,632,920	344,804,020	5,052,676,971	205,454,640	233,471,182	1,973,891,580	5,286,148,153
2018	1,416,908,430	337,074,390	5,011,379,486	162,342,600	184,480,227	1,916,325,420	5,195,859,713
2017	1,410,113,600	329,647,950	4,970,747,286	123,787,450	140,667,557	1,863,549,000	5,111,414,843
2016	1,301,269,070	307,421,760	4,596,259,514	116,851,800	132,786,136	1,725,542,630	4,729,045,650
2015	1,289,480,220	304,271,930	4,553,577,571	97,395,910	110,677,170	1,691,148,060	4,664,254,741
2014	1,282,554,490	304,150,080	4,533,441,629	93,962,470	106,775,534	1,680,667,040	4,640,217,163
2013	1,246,227,740	295,843,090	4,405,916,657	82,674,500	93,948,295	1,624,745,330	4,499,864,952

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

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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

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



Effective Tax Rate				
Ratio	Real Property		Tangible Personal Property	Weighted Average Tax Rate (per \$1,000 of assessed value)
	Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU	
38.75 %	\$5.464337	\$7.071520	\$8.400000	\$6.175370
38.66	5.465723	7.081783	8.400000	6.170546
38.49	5.463740	7.012210	8.400000	6.139390
37.34	5.900070	6.991914	8.400000	6.351004
36.88	5.899745	6.986818	8.400000	6.302768
36.46	5.895465	6.973506	8.400000	6.252528
36.49	6.047900	7.182451	8.300000	6.402541
36.26	6.050680	7.173344	8.300000	6.382212
36.22	6.048391	7.107522	8.300000	6.365944
36.11	6.136866	7.155594	8.300000	6.432432

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

	2022	2021	2020	2019
<b>Unvoted Millage</b>				
Operating	\$2.200000	\$2.200000	\$2.200000	\$2.200000
<b>Voted Millage - by levy</b>				
1981 Mental Health and Retardation				
Residential/Agricultural Real	\$0.453059	\$0.453251	\$0.452975	\$0.513533
Commercial/Industrial and Public Utility Real	0.871263	0.873099	0.860655	0.857026
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1993 Mental Health and Retardation				
Residential/Agricultural Real	0.764575	0.764899	0.764435	0.866632
Commercial/Industrial and Public Utility Real	1.279069	1.281764	1.263497	1.258168
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation				
Residential/Agricultural Real	0.989957	0.990378	0.989776	1.122100
Commercial/Industrial and Public Utility Real	1.475141	1.478249	1.457182	1.451035
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2006 Senior Citizen				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2016 Senior Citizen				
Residential/Agricultural Real	0.656007	0.656286	0.655888	0.743574
Commercial/Industrial and Public Utility Real	0.766798	0.768413	0.757462	0.754268
General Business and Public Utility Personal	0.800000	0.800000	0.800000	0.800000
2011 Mental Health				
Residential/Agricultural Real	0.400739	0.400909	0.400666	0.454231
Commercial/Industrial and Public Utility Real	0.479249	0.480258	0.473414	0.471417
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Total voted millage by type of property</b>				
Residential/Agricultural Real	\$3.264337	\$3.265723	\$3.263740	\$3.700070
Commercial/Industrial and Public Utility Real	4.871520	4.881783	4.812210	4.791914
General Business and Public Utility Personal	6.200000	6.200000	6.200000	6.200000
<b>Total millage by type of property (Direct rate)</b>				
Residential/Agricultural Real	\$5.464337	\$5.465723	\$5.463740	\$5.900070
Commercial/Industrial and Public Utility Real	7.071520	7.081783	7.012210	6.991914
General Business and Public Utility Personal	8.400000	8.400000	8.400000	8.400000
<b>Total Weighted Average Tax Rate</b>	\$6.175370	\$6.170546	\$6.139390	\$6.351004

2018	2017	2016	2015	2014	2013
\$2.200000	\$2.200000	\$2.200000	\$2.200000	\$2.200000	\$2.200000
\$0.513488	\$0.512894	\$0.552501	\$0.552900	\$0.552571	\$0.565275
0.856115	0.853734	0.908988	0.906799	0.893778	0.902532
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.866556	0.865553	0.932393	0.933067	0.932512	0.953951
1.256830	1.253335	1.334452	1.331239	1.312124	1.324976
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
1.122001	1.120703	1.207248	1.208120	1.207402	1.235159
1.449492	1.445461	1.539011	1.535306	1.513262	1.528086
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.667058	0.667540	0.667143	0.682481
0.000000	0.000000	0.700000	0.700000	0.693209	0.700000
0.000000	0.000000	0.700000	0.700000	0.700000	0.700000
0.743509	0.742649	0.000000	0.000000	0.000000	0.000000
0.753465	0.751370	0.000000	0.000000	0.000000	0.000000
0.800000	0.800000	0.000000	0.000000	0.000000	0.000000
0.454191	0.453666	0.488700	0.489053	0.488763	0.500000
0.470916	0.469606	0.500000	0.500000	0.495149	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
\$3.699745	\$3.695465	\$3.847900	\$3.850680	\$3.848391	\$3.936866
4.786818	4.773506	4.982451	4.973344	4.907522	4.955594
6.200000	6.200000	6.100000	6.100000	6.100000	6.100000
\$5.899745	\$5.895465	\$6.047900	\$6.050680	\$6.048391	\$6.136866
6.986818	6.973506	7.182451	7.173344	7.107522	7.155594
8.400000	8.400000	8.300000	8.300000	8.300000	8.300000
\$6.302768	\$6.252528	\$6.402541	\$6.382212	\$6.365944	\$6.432432

(continued)

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

<b>Overlapping Rates by Taxing District</b>	2022	2021	2020	2019
<b>In County School Districts:</b>				
Claymont City School District				
Residential/Agricultural Real	\$25.020620	\$25.922617	\$24.613302	\$24.885921
Commercial/Industrial and Public Utility Real	25.086762	25.962859	24.808219	25.017746
General Business and Public Utility Personal	29.700000	30.600000	29.500000	29.700000
Dover City School District				
Residential/Agricultural Real	36.148494	36.153014	36.526126	38.038526
Commercial/Industrial and Public Utility Real	42.998050	43.066555	43.518795	44.823259
General Business and Public Utility Personal	59.070000	59.070000	59.470000	60.870000
Garaway Local School District				
Residential/Agricultural Real	29.401518	29.512754	29.714992	26.521491
Commercial/Industrial and Public Utility Real	31.837848	31.851654	31.772900	28.430908
General Business and Public Utility Personal	52.300000	52.400000	52.600000	49.300000
Indian Valley Local School District				
Residential/Agricultural Real	26.317590	26.786269	27.084126	28.174995
Commercial/Industrial and Public Utility Real	33.376453	34.132204	34.432027	35.439647
General Business and Public Utility Personal	39.400000	39.900000	40.200000	41.200000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	26.704551	27.208827	27.808849	28.034383
Commercial/Industrial and Public Utility Real	35.104536	35.959996	36.563293	36.621243
General Business and Public Utility Personal	49.500000	50.000000	50.600000	50.800000
New Philadelphia City School District				
Residential/Agricultural Real	32.285614	32.508722	32.473841	34.018142
Commercial/Industrial and Public Utility Real	36.460180	36.712182	35.867938	37.124783
General Business and Public Utility Personal	52.000000	52.200000	52.200000	53.600000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	28.814162	29.032164	29.216684	30.379690
Commercial/Industrial and Public Utility Real	31.489978	32.164888	32.307272	33.301879
General Business and Public Utility Personal	59.100000	59.300000	59.500000	60.500000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	33.800009	33.800009	34.100009	35.300003
Commercial/Industrial and Public Utility Real	33.800009	33.840644	34.100009	35.300003
General Business and Public Utility Personal	35.300000	35.300000	35.600000	40.300000
<b>Out-of-County School Districts:</b>				
Fairless Local School District				
Residential/Agricultural Real	30.615235	31.974524	31.276148	31.778423
Commercial/Industrial and Public Utility Real	30.647761	32.067111	31.315137	31.813567
General Business and Public Utility Personal	44.500000	45.800000	45.100000	46.600000
Ridgewood Local School District				
Residential/Agricultural Real	22.449790	21.920447	22.000684	21.672108
Commercial/Industrial and Public Utility Real	22.477331	21.923113	22.016721	21.809881
General Business and Public Utility Personal	33.960000	33.400000	33.480000	33.150000

2018	2017	2016	2015	2014	2013
\$24.980200	\$25.149336	\$25.571356	\$25.886300	\$25.871362	\$26.154048
25.106007	25.244589	26.843455	27.088200	27.018322	28.000000
29.800000	30.000000	30.400000	30.700000	30.700000	30.900000
38.038305	38.133903	36.961104	37.161612	37.549058	37.987339
45.088965	45.169492	44.502457	44.730839	44.981866	45.473864
60.870000	60.970000	58.970000	59.170000	59.570000	59.870000
26.525399	26.627212	27.108094	27.322800	27.423582	28.126665
28.351935	28.552090	30.092676	30.297600	30.306490	31.056117
49.300000	49.400000	49.800000	50.000000	50.100000	50.600000
28.367435	28.822919	29.676521	29.982200	30.250557	30.880084
35.466898	35.534583	37.813913	38.096700	37.822976	38.182948
41.400000	41.900000	42.700000	43.000000	43.300000	43.850000
28.083799	25.439613	28.649802	29.168100	29.268118	29.683865
35.847833	36.104654	37.128768	38.197900	38.040238	38.169829
50.800000	51.200000	51.400000	51.900000	52.000000	52.400000
33.347179	34.651616	36.416963	36.713300	29.610143	29.817998
36.563542	37.771301	39.619786	39.755900	32.083010	32.710395
53.400000	54.720000	55.700000	56.000000	48.900000	49.000000
30.571307	30.568839	31.875709	32.079700	32.169989	32.748525
33.597514	33.785523	38.367259	39.242400	39.261035	40.315820
60.700000	60.700000	61.900000	62.100000	62.200000	62.600000
36.101754	36.100012	37.818879	38.552100	29.739472	30.239931
36.418900	36.325827	38.331675	38.966500	30.072034	30.271472
42.600000	42.600000	44.000000	44.600000	35.800000	35.900000
32.829224	32.932356	33.232590	35.949900	35.872649	35.753379
35.770171	35.886901	35.920806	38.448800	38.215313	37.485692
48.600000	48.700000	49.000000	50.700000	50.600000	50.300000
23.387463	20.517270	21.897988	22.173900	22.164519	22.205134
23.386779	20.509498	21.898634	22.588100	22.509085	22.214119
34.850000	31.970000	33.360000	33.590000	33.580000	33.620000

(continued)

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

	2022	2021	2020	2019
<b>Sandy Valley Local School District</b>				
Residential/Agricultural Real	\$27.802770	\$28.331323	\$27.918432	\$28.755669
Commercial/Industrial and Public Utility Real	33.765660	35.053377	34.038939	31.915089
General Business and Public Utility Personal	46.000000	46.400000	46.000000	46.800000
<b>Joint Vocational School Districts:</b>				
<b>Buckeye Joint Vocational School District</b>				
Residential/Agricultural Real	2.000000	2.001987	2.003150	2.249054
Commercial/Industrial and Public Utility Real	2.459458	2.466924	2.446296	2.481258
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
<b>Coshocton County Joint Vocational School District</b>				
Residential/Agricultural Real	2.792859	2.000002	2.853332	2.854373
Commercial/Industrial and Public Utility Real	2.991608	2.153497	3.166437	3.145347
General Business and Public Utility Personal	3.500000	2.500000	3.500000	3.500000
<b>Stark County Area Joint Vocational School District</b>				
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
<b>Cities:</b>				
<b>Dover City</b>				
Residential/Agricultural Real	6.264196	6.264388	6.259212	6.748900
Commercial/Industrial and Public Utility Real	6.709848	6.721968	6.732612	6.715688
General Business and Public Utility Personal	7.000000	7.000000	7.000000	7.000000
<b>New Philadelphia City</b>				
Residential/Agricultural Real	3.700000	4.700000	4.700000	4.800000
Commercial/Industrial and Public Utility Real	3.700000	4.700000	4.700000	4.800000
General Business and Public Utility Personal	3.700000	4.700000	4.700000	4.800000
<b>Uhrichsville City</b>				
Residential/Agricultural Real	9.467383	9.463411	9.452879	10.254336
Commercial/Industrial and Public Utility Real	10.996576	10.987805	10.989161	10.967187
General Business and Public Utility Personal	11.750000	11.750000	11.750000	11.750000
<b>Villages:</b>				
<b>Baltic Corporation</b>				
Residential/Agricultural Real	7.670880	7.679532	7.016755	7.811420
Commercial/Industrial and Public Utility Real	10.092789	10.079193	9.724925	10.115974
General Business and Public Utility Personal	11.800000	11.800000	11.800000	11.800000
<b>Barnhill Corporation</b>				
Residential/Agricultural Real	1.850000	4.981330	4.972110	5.520290
Commercial/Industrial and Public Utility Real	1.850000	6.496835	6.496835	6.522665
General Business and Public Utility Personal	1.850000	6.850000	6.850000	6.850000
<b>Bolivar Corporation</b>				
Residential/Agricultural Real	7.838097	7.836129	7.831988	8.701119
Commercial/Industrial and Public Utility Real	8.416611	8.416705	8.416705	8.422792
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000

2018	2017	2016	2015	2014	2013
\$30.425615	\$30.639242	\$30.969195	\$33.614406	\$33.733746	\$34.696309
36.414037	36.888267	37.282046	39.449486	39.718689	39.809331
48.400000	48.600000	48.900000	50.400000	50.500000	50.800000
2.253972	2.255636	2.433754	2.443500	2.446609	2.021944
2.488398	2.484905	2.585290	2.584800	2.567884	2.185360
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.894444	2.899699	2.897949	2.000000	2.000045	2.000002
3.045123	3.027399	3.005127	2.114000	2.079017	2.023767
3.500000	3.500000	3.500000	2.500000	2.500000	2.500000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
6.788680	6.746860	3.956419	3.956300	3.956178	3.953449
6.767008	6.763400	4.879286	4.872600	4.861898	4.878246
7.000000	7.000000	6.600000	6.600000	6.600000	6.600000
3.800000	4.800000	4.800000	3.800000	3.800000	3.800000
3.800000	4.800000	4.800000	3.800000	3.800000	3.800000
3.800000	4.800000	4.800000	3.800000	3.800000	3.800000
10.252410	9.976598	11.592646	11.399000	11.394673	11.349975
11.002694	10.674525	12.403297	12.164400	12.152452	12.373163
11.750000	11.400000	12.650000	12.400000	12.400000	12.400000
7.812802	7.827954	6.257840	6.262086	6.262091	6.273109
10.022166	10.006312	8.277372	8.277372	8.277372	8.380520
11.800000	11.800000	9.900000	9.900000	9.900000	9.900000
5.520555	5.506425	5.791170	5.814700	5.801425	5.812245
6.522665	6.522665	6.021525	6.021500	6.021525	6.021525
6.850000	6.850000	6.850000	6.850000	6.850000	6.850000
8.699743	8.692456	8.927454	8.929100	8.926692	8.924246
8.422792	8.413941	8.707482	8.707500	8.707482	8.815234
10.400000	10.400000	10.400000	10.400000	10.400000	10.400000

(continued)



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

	2022	2021	2020	2019
<b>Dennison Corporation</b>				
Residential/Agricultural Real	\$8.220439	\$8.235466	\$8.232452	\$9.042758
Commercial/Industrial and Public Utility Real	8.604600	8.590712	8.589962	8.589950
General Business and Public Utility Personal	9.100000	9.100000	9.100000	9.100000
<b>Gnadenhutten Corporation</b>				
Residential/Agricultural Real	5.401400	5.407808	5.407754	5.740496
Commercial/Industrial and Public Utility Real	7.002062	7.016054	7.005986	7.018604
General Business and Public Utility Personal	7.300000	7.300000	7.300000	7.300000
<b>Midvale Corporation</b>				
Residential/Agricultural Real	4.661760	4.661620	4.660910	5.248500
Commercial/Industrial and Public Utility Real	5.832330	5.953250	5.953275	5.953275
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
<b>Mineral City Corporation</b>				
Residential/Agricultural Real	9.892235	9.892865	9.873860	10.908850
Commercial/Industrial and Public Utility Real	11.526910	11.526910	11.529570	11.522790
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
<b>Newcomerstown Corporation</b>				
Residential/Agricultural Real	3.806329	3.806698	3.805739	3.974686
Commercial/Industrial and Public Utility Real	3.995599	3.999164	4.000000	3.992861
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
<b>Parral Corporation</b>				
Residential/Agricultural Real	2.959601	2.959601	2.959601	3.077598
Commercial/Industrial and Public Utility Real	3.185459	3.185459	3.200000	3.200000
General Business and Public Utility Personal	3.200000	3.200000	3.200000	3.200000
<b>Port Washington Corporation</b>				
Residential/Agricultural Real	5.611383	5.606456	5.596202	5.914091
Commercial/Industrial and Public Utility Real	5.895747	5.895747	5.897025	5.894634
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
<b>Roswell Corporation</b>				
Residential/Agricultural Real	12.120985	11.226548	10.992656	12.682792
Commercial/Industrial and Public Utility Real	13.453602	13.361510	13.361510	13.361510
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
<b>Stone Creek Corporation</b>				
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
<b>Strasburg Corporation</b>				
Residential/Agricultural Real	3.863340	3.866146	3.864372	4.107935
Commercial/Industrial and Public Utility Real	4.140437	4.161279	4.153139	4.152473
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000

2018	2017	2016	2015	2014	2013
\$11.514689	\$11.500433	\$11.579942	\$11.579500	\$11.576742	\$8.758078
10.873484	10.875617	11.600000	11.406400	11.396273	9.100000
11.600000	11.600000	11.600000	11.600000	11.600000	9.100000
6.584873	6.581500	6.713547	5.213500	5.215521	5.214629
8.894769	8.895161	9.236525	7.736500	7.736525	7.800000
9.300000	9.300000	9.300000	7.800000	7.800000	7.800000
5.244000	5.243985	5.432395	5.439900	5.439925	5.440160
5.953000	5.959175	6.219505	6.219400	6.219985	6.400000
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
10.908950	10.886930	11.271700	11.242900	11.254290	11.455350
11.522790	11.442820	11.957520	11.957600	11.957520	12.200000
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
3.974438	3.972862	3.999952	2.500000	2.500000	2.500000
3.929675	3.927265	3.999994	2.500000	2.500000	2.500000
4.000000	4.000000	4.000000	2.500000	2.500000	2.500000
3.077542	3.077542	1.600000	3.049800	3.049760	3.049357
3.200000	3.200000	1.600000	3.553900	3.553865	3.606597
3.200000	3.200000	1.600000	4.100000	4.100000	4.100000
5.914080	5.914133	6.025277	6.028800	6.005852	6.031963
5.894634	5.894634	6.034777	6.034800	6.037378	6.082763
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
12.658487	12.296669	12.834602	13.064000	11.557490	11.263886
13.361510	13.128202	13.473796	13.473800	11.973796	11.973796
14.400000	14.400000	14.400000	14.400000	12.900000	12.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
4.107626	4.107240	3.226056	3.653700	3.653541	3.654075
4.152449	4.151005	3.491012	4.177700	4.174780	4.250765
5.200000	5.200000	4.200000	5.200000	5.200000	5.200000

(continued)

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

	2022	2021	2020	2019
<b>Sugarcreek Corporation</b>				
Residential/Agricultural Real	\$6.568930	\$6.570855	\$6.576523	\$6.943843
Commercial/Industrial and Public Utility Real	7.538430	7.499747	7.500930	7.310117
General Business and Public Utility Personal	7.600000	7.600000	7.600000	7.600000
<b>Tuscarawas Corporation</b>				
Residential/Agricultural Real	6.927371	6.927371	6.926243	7.547141
Commercial/Industrial and Public Utility Real	7.244742	7.286937	7.286937	7.286462
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
<b>Zoar Corporation</b>				
Residential/Agricultural Real	5.787030	5.787030	5.787996	6.141206
Commercial/Industrial and Public Utility Real	6.006510	6.006626	6.006626	6.006626
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
<b>Townships:</b>				
<b>Auburn Township</b>				
Residential/Agricultural Real	7.565536	5.951476	5.957070	6.329906
Commercial/Industrial and Public Utility Real	7.882605	6.900000	6.694712	6.694820
General Business and Public Utility Personal	7.900000	6.900000	6.900000	6.900000
<b>Bucks Township</b>				
Residential/Agricultural Real	4.835484	4.846476	4.864184	4.266214
Commercial/Industrial and Public Utility Real	5.453883	5.452963	5.456061	4.594026
General Business and Public Utility Personal	5.500000	5.500000	5.500000	4.650000
<b>Clay Township</b>				
Residential/Agricultural Real	3.001051	3.000014	3.000857	3.009147
Commercial/Industrial and Public Utility Real	3.299087	3.298969	3.000000	3.300000
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
<b>Dover Township</b>				
Residential/Agricultural Real	3.472402	3.772594	3.771140	3.900676
Commercial/Industrial and Public Utility Real	4.262666	4.265420	4.263748	4.260580
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
<b>Fairfield Township</b>				
Residential/Agricultural Real	4.159956	4.159920	4.159109	4.338379
Commercial/Industrial and Public Utility Real	6.860901	6.857745	6.785444	6.750167
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
<b>Franklin Township</b>				
Residential/Agricultural Real	7.172778	4.687326	4.685589	4.944959
Commercial/Industrial and Public Utility Real	7.092387	4.740189	4.741222	4.741119
General Business and Public Utility Personal	7.900000	5.400000	5.400000	5.400000
<b>Goshen Township</b>				
Residential/Agricultural Real	4.483719	4.480580	4.477844	4.700000
Commercial/Industrial and Public Utility Real	4.669020	4.675292	4.669862	4.700000
General Business and Public Utility Personal	4.700000	4.700000	4.700000	4.700000

2018	2017	2016	2015	2014	2013
\$6.946180	\$6.941100	\$6.417503	\$6.423600	\$4.704875	\$4.763933
7.302912	7.289404	6.798232	6.797000	5.335616	6.385873
7.600000	7.600000	7.600000	7.600000	6.600000	6.600000
7.547141	7.547710	7.634391	7.634400	7.634391	7.674347
7.286462	7.286462	7.472265	7.457800	7.457788	7.700000
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
6.141206	6.141206	6.319423	6.300100	6.300162	6.319880
6.006626	6.005908	6.109645	6.109500	6.107307	6.242726
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
6.330848	6.334802	5.148976	5.587000	5.589258	5.784875
6.688288	6.707132	5.658121	6.157700	6.149004	6.137658
6.800000	6.900000	5.900000	6.400000	6.400000	6.400000
4.268312	4.271112	4.385985	4.405901	4.404992	4.492122
4.601554	4.572776	4.640347	4.650000	4.650000	4.646122
4.650000	4.650000	4.650000	4.650000	4.650000	4.650000
4.465275	4.463252	4.571078	4.561547	4.559762	4.718734
6.918359	6.739182	7.015830	7.050000	7.050000	7.028274
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
3.900976	3.901350	3.993090	3.993460	3.992394	4.029662
4.259112	4.258822	4.345820	4.345726	4.333780	4.335524
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.337408	4.335395	4.530852	4.533001	4.531719	4.605956
6.626527	6.568458	6.777832	6.777445	6.605045	6.631835
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
4.943954	4.943935	5.156679	5.158549	4.157414	4.201102
4.752886	4.827843	5.135569	5.257684	4.256463	4.266890
5.400000	5.400000	5.400000	5.400000	4.400000	4.400000
4.700000	3.949647	4.762169	4.762100	4.760111	4.800000
4.700000	3.970763	4.793427	4.800000	4.785715	4.800000
4.700000	4.100000	4.800000	4.800000	4.800000	4.800000

(continued)

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

	2022	2021	2020	2019
<b>Jefferson Township</b>				
Residential/Agricultural Real	\$6.098242	\$6.099818	\$6.099380	\$6.425906
Commercial/Industrial and Public Utility Real	7.109807	7.111166	7.111166	7.126277
General Business and Public Utility Personal	7.300000	7.300000	7.300000	7.300000
<b>Lawrence Township</b>				
Residential/Agricultural Real	11.536208	11.539650	8.551238	9.249953
Commercial/Industrial and Public Utility Real	12.749143	12.747749	9.732823	9.730815
General Business and Public Utility Personal	13.300000	13.300000	10.300000	10.300000
<b>Mill Township</b>				
Residential/Agricultural Real	4.943517	4.944038	3.945756	4.050900
Commercial/Industrial and Public Utility Real	5.490541	5.490340	4.490449	4.508854
General Business and Public Utility Personal	6.050000	6.050000	5.050000	5.050000
<b>Oxford Township</b>				
Residential/Agricultural Real	3.950000	3.834131	3.835340	3.922534
Commercial/Industrial and Public Utility Real	3.949404	3.950000	3.950000	3.950000
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
<b>Perry Township</b>				
Residential/Agricultural Real	4.490820	4.493162	4.497082	4.621478
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
<b>Rush Township</b>				
Residential/Agricultural Real	3.850400	3.851458	3.847220	3.937462
Commercial/Industrial and Public Utility Real	4.757376	4.728984	4.706970	4.706970
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
<b>Salem Township</b>				
Residential/Agricultural Real	3.312024	3.312633	3.312389	3.346508
Commercial/Industrial and Public Utility Real	3.775868	3.776345	3.776345	3.776345
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
<b>Sandy Township</b>				
Residential/Agricultural Real	6.033376	6.033028	6.034996	6.338244
Commercial/Industrial and Public Utility Real	6.368592	6.368096	6.368096	6.368052
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
<b>Sugarcreek Township</b>				
Residential/Agricultural Real	5.737570	5.734397	5.379274	5.636718
Commercial/Industrial and Public Utility Real	5.830319	5.892266	5.775454	5.624255
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
<b>Union Township</b>				
Residential/Agricultural Real	4.155041	4.150625	4.145754	4.217376
Commercial/Industrial and Public Utility Real	4.361298	4.357722	4.361473	4.297660
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000

2018	2017	2016	2015	2014	2013
\$5.529726	\$6.418024	\$6.654927	\$6.660340	\$6.658317	\$5.979407
6.172817	7.016554	7.300000	7.300000	7.300000	6.400000
6.400000	7.300000	7.300000	7.300000	7.300000	7.300000
9.069577	9.056963	9.587318	9.589163	9.585790	9.657595
9.663952	9.657548	9.950062	9.950403	9.921917	9.972517
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.049109	4.046925	4.129498	4.131100	4.129514	4.165600
4.489546	4.472606	5.043913	5.043560	5.034057	4.577900
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000
3.921681	3.911171	3.298933	3.298897	3.299306	3.310408
3.928434	3.896825	3.679227	3.672712	3.594846	2.951836
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
4.623172	4.616670	4.799110	5.638766	3.640464	3.800000
4.800000	4.800000	4.798408	5.800000	3.800000	3.800000
4.800000	4.800000	4.800000	5.800000	3.800000	3.800000
3.939686	3.936998	4.065478	4.067756	4.068098	4.235308
4.651402	4.650118	4.797976	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.346862	3.343292	3.376888	3.378042	3.372833	3.417011
3.764917	3.754502	3.800000	3.800000	3.800000	3.800000
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.339656	6.328748	6.560524	6.552632	6.546464	6.800000
6.353524	6.318596	6.795024	6.800000	6.800000	6.800000
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.639518	5.640293	5.881883	5.822600	5.765933	5.891513
5.623633	5.622170	5.890765	5.845900	5.803844	5.813095
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.217770	4.216264	4.378932	4.382983	4.336211	4.434272
4.296521	4.289855	4.500000	4.500000	4.493761	4.500000
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000

(continued)

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

	2022	2021	2020	2019
<b>Warren Township</b>				
Residential/Agricultural Real	\$3.732568	\$3.733043	\$3.733022	\$3.825423
Commercial/Industrial and Public Utility Real	3.899210	3.900000	3.900000	3.900000
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
<b>Warwick Township</b>				
Residential/Agricultural Real	8.715145	8.716924	7.642938	5.240100
Commercial/Industrial and Public Utility Real	8.985539	9.295865	8.295570	5.300000
General Business and Public Utility Personal	9.300000	9.300000	8.300000	5.300000
<b>Washington Township</b>				
Residential/Agricultural Real	4.250310	4.247230	4.247656	4.292970
Commercial/Industrial and Public Utility Real	4.489916	4.504200	4.507466	4.507466
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
<b>Wayne Township</b>				
Residential/Agricultural Real	8.957578	8.945570	8.947690	9.755395
Commercial/Industrial and Public Utility Real	9.742261	9.741832	9.743051	9.825925
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
<b>York Township</b>				
Residential/Agricultural Real	5.897951	5.357348	5.357351	5.637143
Commercial/Industrial and Public Utility Real	5.893544	5.537372	5.529179	5.517542
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
<b>Other Units:</b>				
<b>Arrowhead Joint Fire District</b>				
Residential/Agricultural Real	3.667644	3.664300	3.671032	3.993772
Commercial/Industrial and Public Utility Real	3.993116	3.999744	3.998272	4.000000
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
<b>Delaware Valley Joint Fire District</b>				
Residential/Agricultural Real	2.041145	2.042672	2.040960	2.179732
Commercial/Industrial and Public Utility Real	2.433342	2.433880	2.434237	2.433540
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Dover Public Library</b>				
Residential/Agricultural Real	0.810438	0.810637	0.809386	0.930219
Commercial/Industrial and Public Utility Real	0.931856	0.934629	0.936745	0.932885
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>General Health District</b>				
Residential/Agricultural Real	0.702391	0.702476	0.702299	0.792996
Commercial/Industrial and Public Utility Real	0.933312	0.935247	0.932889	0.931015
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>Gnadenhutten Public Library</b>				
Residential/Agricultural Real	0.874067	0.873342	0.874671	0.936163
Commercial/Industrial and Public Utility Real	0.971081	0.973352	0.973262	0.973607
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2018	2017	2016	2015	2014	2013
\$3.824916	\$3.322009	\$3.361817	\$3.362000	\$3.360746	\$3.393025
3.900000	3.358790	3.392651	3.400000	3.394840	3.392596
3.900000	3.400000	3.400000	3.400000	3.400000	3.400000
5.144176	5.133854	5.250741	5.155900	5.151229	5.262050
5.300000	5.107065	5.300000	5.300000	5.300000	5.300000
5.300000	5.300000	5.300000	5.300000	5.300000	5.300000
4.294406	4.292728	4.430864	4.430146	4.437060	4.663392
4.476300	4.444824	4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
6.435266	6.120880	5.845495	5.858781	5.864505	6.045129
7.019499	7.060432	6.963574	6.961661	6.926816	6.689713
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.634167	5.628524	5.720309	5.721728	5.722520	5.900000
5.427914	5.385086	5.900000	5.900000	5.900000	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2.180875	2.169360	2.286937	2.290900	2.272230	2.412355
2.420210	2.407930	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.930292	0.930025	1.000000	1.000000	1.000000	1.000000
0.943625	0.942842	1.000000	0.997423	0.991295	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.792902	0.791916	0.853537	0.854364	0.853780	0.878611
0.930761	0.929057	0.999706	1.000000	0.998473	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.937373	0.935969	1.000000	0.000000	0.000000	0.000000
0.955025	0.932351	0.999102	0.000000	0.000000	0.000000
1.000000	1.000000	1.000000	0.000000	0.000000	0.000000

(continued)



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

	2022	2021	2020	2019
<b>Gnadenhutten-Clay Union Cemetery</b>				
Residential/Agricultural Real	\$0.406797	\$0.406426	\$0.407173	\$0.442969
Commercial/Industrial and Public Utility Real	0.487455	0.488265	0.488085	0.488295
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Lawrence Township Recreational District</b>				
Residential/Agricultural Real	0.444559	0.444720	0.445271	0.499963
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.499050	0.498956
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Mineral-Sandy Joint Ambulance District</b>				
Residential/Agricultural Real	1.536107	1.534120	1.530852	1.677902
Commercial/Industrial and Public Utility Real	2.373205	2.372277	2.372632	2.371862
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Newcomerstown Public Library</b>				
Residential/Agricultural Real	2.106957	2.107407	2.107587	2.352132
Commercial/Industrial and Public Utility Real	2.492432	2.498137	2.499452	2.484315
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Tri-County Ambulance District</b>				
Residential/Agricultural Real	1.415765	1.415733	1.353595	1.477729
Commercial/Industrial and Public Utility Real	1.495845	1.499212	1.498332	1.495727
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
<b>Tri-Division Ambulance District</b>				
Residential/Agricultural Real	2.720728	4.385453	4.396106	4.503721
Commercial/Industrial and Public Utility Real	3.113848	4.627561	4.627610	4.598824
General Business and Public Utility Personal	4.000000	5.500000	5.500000	5.500000
<b>Tuscarawas County Public Library</b>				
Residential/Agricultural Real	1.207572	1.208307	1.207864	1.372305
Commercial/Industrial and Public Utility Real	1.462309	1.465474	1.428648	1.421740
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
<b>Union Cemetery</b>				
Residential/Agricultural Real	1.304702	1.305230	1.304434	1.465511
Commercial/Industrial and Public Utility Real	1.867715	1.865662	1.865869	1.867088
General Business and Public Utility Personal	2.480000	2.480000	2.480000	2.480000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

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

2018	2017	2016	2015	2014	2013
\$0.443660	\$0.443200	\$0.464450	\$0.463400	\$0.463368	\$0.480732
0.478903	0.467873	0.497824	0.500000	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.500000	0.228472	0.246816	0.246900	0.246742	0.249180
0.500000	0.312489	0.325886	0.325900	0.324696	0.327301
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.676782	1.673897	1.794350	1.793900	1.793467	1.885765
2.353535	2.325105	2.493357	2.500000	2.495657	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.350125	2.339620	2.431095	2.431440	2.432795	2.500000
2.380650	2.371995	2.496002	2.494212	2.464930	2.434180
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.477904	1.376734	1.446518	1.163600	1.162308	1.228755
1.477090	1.424580	1.500000	1.396300	1.389623	1.381574
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
4.880167	3.436696	3.498908	3.890900	3.891736	4.000000
5.211280	3.689864	3.870516	3.938000	3.928596	3.858880
5.500000	4.000000	4.000000	4.000000	4.000000	4.000000
1.372127	1.370654	1.484536	1.486200	0.485773	0.500000
1.418136	1.414114	1.500000	1.500000	0.491794	0.500000
1.500000	1.500000	1.500000	1.500000	0.500000	0.500000
1.464776	1.080397	0.627107	0.627400	0.626655	0.627326
1.867622	1.600614	1.304885	1.300300	1.297644	1.259420
2.480000	2.480000	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)
2022	\$14,732,438	\$13,714,053	93.09%	\$340,226	\$14,054,279	95.40%
2021	14,594,234	13,582,366	93.07	276,276	13,858,642	94.96
2020	14,265,924	13,371,791	93.73	266,494	13,638,285	95.60
2019	12,524,713	12,290,033	98.13	277,902	12,567,935	100.35
2018	12,095,612	11,839,711	97.88	278,168	12,117,879	100.18
2017	11,658,702	11,410,603	97.87	340,171	11,750,774	100.79
2016	11,063,990	10,785,311	97.48	305,882	11,091,193	100.25
2015	10,792,995	10,547,801	97.73	326,253	10,874,054	100.75
2014	10,699,004	10,420,419	97.40	376,447	10,796,866	100.91
2013	10,451,080	10,164,611	97.26	299,731	10,464,342	100.13

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) We are aware of the requirement to report delinquent tax collections by levy year rather than by collection year. However, the County's current computer system tracks levy amounts by current levy and delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. We are looking at options to improve the presentation.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

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

**Tuscarawas County, Ohio**  
*Principal Real Property Taxpayers*  
 2022 and 2013

Name of Taxpayer	2022	
	Assessed Value	Percent of Real Property Assessed Value
Muskingum Watershed Conservancy District	\$12,428,280	0.62 %
The Belden Brick Company	8,457,710	0.42
Park Village Assisted Living, LLC	6,718,190	0.34
New Towne Mall, LLC	6,049,310	0.30
Holmes Limestone Company	4,642,740	0.23
VAD Heritage, LLC	3,425,440	0.17
CBSA, LTD	3,077,400	0.15
The Inn at Northwood Village, LTD	2,726,240	0.14
Dixon Real Estate Holdings, LLC	2,320,070	0.12
Wal-Mart Real Estate Business Trust	2,306,730	0.12
Totals	<u>\$52,152,110</u>	<u>2.61 %</u>
Total Real Property Assessed Valuation	<u>\$1,998,917,030</u>	

Name of Taxpayer	2013	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$15,953,990	1.03 %
Muskingum Watershed Conservancy District	10,489,440	0.68
The Belden Brick Company	8,301,350	0.54
RHDK Investments, LLC	2,991,640	0.19
Artex Oil Company	2,770,660	0.18
Holmes Limestone Company	2,276,020	0.15
Wal-Mart Real Estate Business Trust	2,267,650	0.15
IMCO Recycling of Ohio, LLC	2,228,190	0.14
Park Village Assisted Living, LLC	2,197,750	0.14
The Union Hospital Association	2,085,260	0.14
Totals	<u>\$51,561,950</u>	<u>3.34 %</u>
Total Real Property Assessed Valuation	<u>\$1,542,070,830</u>	

The amounts presented represent the assessed values upon which 2022 and 2013 collections were based.

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

**Tuscarawas County, Ohio**  
*Principal Public Utilities Tangible Personal Property Taxpayers*  
2022 and 2013

Name of Taxpayer	2022	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$88,511,650	23.12 %
Rover Pipeline, LLC	60,416,910	15.78
AEP Ohio Transmission Company, Incorporated	48,164,750	12.58
East Ohio Gas Company DBA Dominion East Ohio	33,600,320	8.77
Dominion Energy Transmission, Incorporated	33,120,310	8.65
Tennessee Gas Pipeline Company	11,897,800	3.11
Columbia Gas of Ohio, Incorporated	5,224,540	1.36
Frontier Power Company	2,115,910	0.55
Guernsey-Muskingum Electric Cooperative, Incorporated	1,631,000	0.43
Ohio Edison Company	1,326,690	0.35
<b>Total</b>	<b>\$286,009,880</b>	<b>74.70 %</b>
<b>Total Public Utilities Tangible Personal Property Assessed Valuation</b>	<b>\$382,891,900</b>	

Name of Taxpayer	2013	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$45,466,230	54.99 %
East Ohio Gas Company DBA Dominion East Ohio	15,547,420	18.80
Dominion Transmission, Incorporated	9,350,560	11.31
Tennessee Gas Pipeline Company	4,657,500	5.63
Frontier Power Company	1,579,520	1.91
Guernsey-Muskingum Electric Cooperative, Incorporated	1,310,580	1.59
Ohio Edison Company	1,050,070	1.27
Carroll Electric Cooperative, Incorporated	963,190	1.17
Columbia Gas of Ohio, Incorporated	915,330	1.11
Piedmont Gas Company	422,710	0.51
<b>Total</b>	<b>\$81,263,110</b>	<b>98.29 %</b>
<b>Total Public Utilities Tangible Personal Property Assessed Valuation</b>	<b>\$82,674,500</b>	

The amounts presented represent the assessed values upon which 2022 and 2013 collections were based.

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

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**Tuscarawas County, Ohio**  
*Taxable Sales by Type (1)*  
*Last Ten Years*

	2022	2021	2020	2019
Sales Tax Payments	\$4,432,775	\$4,082,176	\$5,135,369	\$5,240,046
Direct Pay Tax Return Payments	37,839	40,596	65,429	111,721
Seller's Use Tax Return Payments	2,867,993	2,600,715	3,457,737	2,747,200
Consumer's Use Tax Return Payments	444,756	429,177	539,878	581,933
Motor Vehicle Tax Payments	2,748,126	2,679,565	3,154,324	3,312,075
Watercraft and Outboard Motors	52,734	49,750	68,504	50,034
Department of Liquor Control	67,998	66,882	91,147	74,280
Sales/Use Tax Voluntary Payments	445	2,749	1,956	20,615
Sales/Use Tax Assessment Payments	77,347	110,713	45,094	194,124
Managed Audit Sales/Use Tax Payments	73,013	118,505	23,577	62,983
Sales Tax on Motor Vehicle Fuel Refunds	3,050	3,322	14,763	17,899
Certified Assessment Payments	89,057	85,459	47,574	73,294
Statewide Master Numbers	5,114,727	4,791,470	6,834,931	6,757,881
Streamlined Sales Tax Payments	476,882	371,634	355,266	155,431
Non-Resident Motor Vehicle Tax Payments	13,078	17,496	14,803	7,830
Transient Sales	516,960	677,082	997,244	1,074,220
Use Tax Amnesty Payments	0	0	2	15
Administrative Rotary Fund Fee	(169,963)	(160,995)	(207,671)	(204,451)
Sales/Use Tax Refunds Approved	(20,467)	(27,776)	(80,448)	(36,437)
<b>Total</b>	<b>\$16,826,350</b>	<b>\$15,938,520</b>	<b>\$20,559,479</b>	<b>\$20,240,693</b>
<b>Sales Tax Rate</b>	<b>1.00%</b>	<b>1.00%</b>	<b>1.00%</b>	<b>1.50%</b>
1.00% Sales Tax for General Purposes	16,800,479	15,849,511	13,725,672	13,587,103
0.50% Sales Tax for 911 Emergency System	25,871	89,009	6,833,807	6,653,590
<b>Total</b>	<b>\$16,826,350</b>	<b>\$15,938,520</b>	<b>\$20,559,479</b>	<b>\$20,240,693</b>

(1) Cash basis

(2) The sales tax rate increased to 1.50% effective October 1, 2018, through September 30, 2020.

**Note:** Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

**Source:** Ohio Department of Taxation

2018 (2)	2017	2016	2015	2014	2013
\$3,372,365	\$3,318,449	\$3,217,080	\$3,255,865	\$3,713,859	\$3,655,118
63,169	594,759	722,978	718,317	578,281	543,395
1,709,141	1,636,959	1,356,781	1,321,476	1,153,257	1,016,439
370,832	367,817	578,245	399,624	352,018	328,701
2,101,199	2,058,333	1,921,558	1,981,260	1,885,085	1,733,129
31,647	26,504	26,157	22,823	22,597	20,421
47,845	45,960	44,034	39,352	36,519	34,233
10,571	7,640	26,463	(21,414)	34,781	9,143
72,790	91,497	100,017	34,599	74,469	58,262
14,241	12,907	27,358	30,413	5,533	0
1,281	1,173	1,771	8,919	1,983	1,585
56,771	54,400	76,086	101,669	(2,045)	0
4,349,130	4,311,576	4,205,185	4,245,910	4,188,735	4,052,698
23,860	31,425	18,734	18,519	5,294	7,714
8,757	5,902	5,662	11,586	4,143	4,194
858,239	889,505	836,393	921,624	444,936	0
1,626	3	333	1,075	2,529	14,057
(130,574)	(134,434)	(131,592)	(130,827)	0	(114,536)
(36,108)	(11,370)	(5,672)	(8,923)	0	(25,476)
<u>\$12,926,782</u>	<u>\$13,309,005</u>	<u>\$13,027,571</u>	<u>\$12,951,867</u>	<u>\$12,501,974</u>	<u>\$11,339,077</u>
<u>1.50%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>
12,881,142	13,309,005	13,027,571	12,951,867	12,501,974	11,339,077
45,640	0	0	0	0	0
<u>\$12,926,782</u>	<u>\$13,309,005</u>	<u>\$13,027,571</u>	<u>\$12,951,867</u>	<u>\$12,501,974</u>	<u>\$11,339,077</u>



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**Tuscarawas County, Ohio**  
*Ratio of General Obligation Bonded Debt to Estimated Actual  
Value and Bonded Debt Per Capita  
Last Ten Years*

Year	Population	Estimated Actual Value of Taxable Property	Gross Bonded Debt			Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
			Governmental	Business-Type	Total		
2022	91,937	\$6,146,295,946	\$386,934	\$121,600	\$508,534	0.01 %	\$6
2021	91,776	6,101,924,250	503,041	159,500	662,541	0.01	7
2020	91,987	6,033,051,764	613,251	196,100	809,351	0.01	9
2019	91,987	5,286,148,153	717,865	231,600	949,465	0.02	10
2018	92,176	5,195,859,713	817,167	265,900	1,083,067	0.02	12
2017	92,297	5,111,414,843	911,427	299,100	1,210,527	0.02	13
2016	92,420	4,729,045,650	1,000,900	331,200	1,332,100	0.03	14
2015	92,702	4,664,254,741	1,085,829	362,300	1,448,129	0.03	16
2014	92,637	4,640,217,163	1,166,445	421,400	1,587,845	0.03	17
2013	92,683	4,499,864,952	1,242,968	449,500	1,692,468	0.04	18

**Note:** Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

**Source:** Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
*Ratio of Outstanding Debt to  
Total Personal Income and Debt Per Capita  
Last Ten Years*

Year	Governmental Activities				Business-Type Activities				
	General Obligation Bonds	Bond Anticipation Notes	Financed Purchases (1)	Leases Payable	Revenue Bonds	General Obligation Bonds	OPWC Loans Payable	OWDA Loans Payable	Financed Purchases (1)
2022	\$386,934	\$0	\$11,854	\$221,557	\$0	\$121,600	\$1,732,564	\$7,839,651	\$157,872
2021	503,041	0	0	167,989	0	159,500	1,906,551	8,281,833	190,742
2020	613,251	0	0	0	5,545,600	196,100	2,080,539	2,877,672	236,311
2019	717,865	0	0	0	5,638,100	231,600	2,059,287	2,750,735	228,842
2018	817,167	456,000	7,770,921	0	5,727,100	265,900	1,888,174	2,950,558	263,861
2017	911,427	510,000	7,770,921	0	5,812,800	299,100	2,061,581	2,463,716	297,994
2016	1,000,900	562,000	0	0	5,895,400	331,200	2,239,498	2,489,719	215,000
2015	1,085,829	612,000	257	0	5,477,899	362,300	2,273,489	2,630,044	226,000
2014	1,166,445	659,000	1,740	0	5,427,208	421,400	2,435,022	2,668,854	236,000
2013	1,242,968	704,000	3,135	0	5,159,078	449,500	2,472,336	2,713,968	246,000

(1) Beginning in 2021, amounts reflect financed purchases. Prior to 2021, amounts reflect capital leases.

**Note:** The County implemented GASB 87 in 2022, resulting in a restatement to the 2021 balances.

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

**Source:** Tuscarawas County Auditor

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<u>Total Debt</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
\$10,472,032	0.2236 %	\$113.90
11,209,656	0.2548	122.14
11,549,473	0.2778	125.56
11,626,429	0.2909	126.39
20,139,681	0.5315	218.49
20,127,539	0.5408	218.07
12,733,717	0.3422	137.78
12,667,818	0.3437	136.65
13,015,669	0.3651	140.50
12,990,985	0.3860	140.17

**Tuscarawas County, Ohio**  
*Legal Debt Margin*  
*Last Ten Years*

	2022	2021	2020	2019
Tax Valuation	\$2,381,808,930	\$2,358,831,210	\$2,321,820,810	\$1,973,891,580
Debt Limit (1)	58,045,223	57,470,780	56,545,520	47,847,290
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	386,934	503,041	613,251	717,865
Bond Anticipation Note	0	0	0	0
Amount of Debt Subject to Limit	386,934	503,041	613,251	717,865
Legal Debt Margin	\$57,658,289	\$56,967,739	\$55,932,269	\$47,129,425
Legal Debt Margin as a Percentage of the Debt Limit	99.33%	99.12%	98.92%	98.50%
Unvoted Debt Limit (2)	\$23,818,089	\$23,588,312	\$23,218,208	\$19,738,916
Amount of Debt Subject to Limit	386,934	503,041	613,251	717,865
Unvoted Legal Debt Margin	\$23,431,155	\$23,085,271	\$22,604,957	\$19,021,051
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	98.38%	97.87%	97.36%	96.36%

(1) Ohio Bond Law sets a limit calculated as follows:  
    Three percent of the first \$100,000,000 of the tax valuation  
    One and one-half percent of the next \$200,000,000 of the tax valuation  
    Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation.

**Source:** Tuscarawas County Auditor

2018	2017	2016	2015	2014	2013
\$1,916,325,420	\$1,863,549,000	\$1,725,542,630	\$1,691,148,060	\$1,680,667,040	\$1,624,745,330
46,408,136	45,088,725	41,638,566	40,778,702	40,516,676	39,118,633
817,167	911,427	1,000,900	1,085,829	1,166,445	1,242,968
456,000	510,000	562,000	612,000	659,000	704,000
1,273,167	1,421,427	1,562,900	1,697,829	1,825,445	1,946,968
\$45,134,969	\$43,667,298	\$40,075,666	\$39,080,873	\$38,691,231	\$37,171,665
97.26%	96.85%	96.25%	95.84%	95.49%	95.02%
\$19,163,254	\$18,635,490	\$17,255,426	\$16,911,481	\$16,806,670	\$16,247,453
1,273,167	1,421,427	1,562,900	1,697,829	1,825,445	1,946,968
\$17,890,087	\$17,214,063	\$15,692,526	\$15,213,652	\$14,981,225	\$14,300,485
93.36%	92.37%	90.94%	89.96%	89.14%	88.02%

**Tuscarawas County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2022*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Tuscarawas County</b>			
General Obligation Bonds	\$386,934	100.00 %	\$386,934
Financed Purchases	11,854	100.00	11,854
Leases Payable	221,557	100.00	221,557
<i>Total Direct - Tuscarawas County</i>	<u>620,345</u>		<u>620,345</u>
<b>Overlapping</b>			
Claymont City School District	6,686,000	100.00	6,686,000
Coshocton County Career Center	59,401	2.23	1,325
Dover City School District	21,955,000	100.00	21,955,000
Fairless Local School District	38,885,271	0.90	349,967
Indian Valley Local School District	11,180,000	100.00	11,180,000
New Philadelphia City School District	353,817	100.00	353,817
Ridgewood Local School District	1,410,837	2.03	28,640
Sandy Valley Local School District	8,004,517	24.80	1,985,120
Strasburg-Franklin Local School District	5,325,000	100.00	5,325,000
City of Dover	1,938,459	100.00	1,938,459
City of New Philadelphia	4,010,000	100.00	4,010,000
City of Uhrichsville	1,498,390	100.00	1,498,390
Village of Baltic	941,695	39.97	376,395
Village of Bolivar	949,868	100.00	949,868
Village of Dennison	326,388	100.00	326,388
Village of Gnadenhutten	631,168	100.00	631,168
Village of Midvale	458,146	100.00	458,146
Village of Mineral City	315,038	100.00	315,038
Village of Newcomerstown	1,521,997	100.00	1,521,997
Village of Roswell	42,736	100.00	42,736
Village of Strasburg	53,541	100.00	53,541
Village of Sugarcreek	1,023,377	100.00	1,023,377
Village of Tuscarawas	1,177,767	100.00	1,177,767
Auburn Township	14,790	100.00	14,790
Bucks Township	111,270	100.00	111,270
Clay Township	17,150	100.00	17,150
Lawrence Township	493,429	100.00	493,429
Oxford Township	79,878	100.00	79,878
Warwick Township	35,063	100.00	35,063
Arrowhead Joint Fire District	147,078	100.00	147,078
Tri-County Ambulance District	145,768	100.00	145,768
Dover Public Library	132,194	100.00	132,194
Tuscarawas County Public Library	1,909,403	100.00	1,909,403
<i>Total Overlapping</i>	<u>111,834,436</u>		<u>65,274,162</u>
<i>Totals</i>	<u>\$112,454,781</u>		<u>\$65,894,507</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

**Source:** Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
*Pledged Revenue Coverage*  
*Sewer*  
*Last Ten Years*

Year	Sewer Operating Revenues (1)	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)			Coverage
				Principal	Interest	Total	
2022	\$2,306,747	\$1,400,421	\$906,326	\$379,290	\$67,857	\$447,147	2.03
2021	2,314,377	1,048,705	1,265,672	362,434	74,273	436,707	2.90
2020	2,232,233	1,691,554	540,679	293,651	122,616	416,267	1.30
2019	2,385,437	2,007,412	378,025	352,044	130,054	482,098	0.78
2018	2,275,284	2,188,571	86,713	309,619	111,624	421,243	0.21
2017	2,491,620	1,834,655	656,965	304,948	113,482	418,430	1.57
2016	2,192,683	1,668,739	523,944	296,015	118,371	414,386	1.26
2015	2,331,415	1,530,854	800,561	322,677	128,822	451,499	1.77
2014	2,098,783	1,502,746	596,037	288,723	86,856	375,579	1.59
2013	1,868,070	1,313,014	555,056	286,287	93,017	379,304	1.46

(1) Includes other non-operating revenues, except federal and state subsidies.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes Revenue Bonds, OPWC and OWDA loans, and financed purchases payable solely from net revenues in the sewer enterprise fund.

**Source:** Tuscarawas County Auditor



**Tuscarawas County, Ohio**  
*Pledged Revenue Coverage*  
*Water*  
*Last Ten Years*

Year	Water Operating Revenues (1)	Water Operating Expenses (2)	Net Available Revenues	Debt Service (3)			Coverage
				Principal	Interest	Total	
2022	\$1,474,482	\$967,417	\$507,065	\$274,355	\$97,033	\$371,388	1.37
2021	1,484,326	704,380	779,946	206,619	63,542	270,161	2.89
2020	1,432,983	908,521	524,462	181,117	188,824	369,941	1.42
2019	1,546,507	997,416	549,091	183,306	187,276	370,582	1.48
2018	1,412,450	822,927	589,523	184,362	189,941	374,303	1.57
2017	1,464,627	851,494	613,133	185,445	193,901	379,346	1.62
2016	1,424,766	748,413	676,353	187,610	183,856	371,466	1.82
2015	1,434,459	1,023,449	411,010	180,898	193,837	374,735	1.10
2014	1,356,892	775,014	581,878	124,927	20,928	145,855	3.99
2013	1,072,310	1,077,757	(5,447)	102,514	15,241	117,755	(0.05)

(1) Includes other non-operating revenues, except federal and state subsidies.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes Revenue Bonds, OPWC and OWDA loans, and financed purchases payable solely from net revenues in the water enterprise fund.

**Source:** Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2022	91,937	\$4,682,792	\$50,935	4.00 %
2021	91,776	4,399,433	47,937	4.60
2020	91,987	4,157,738	45,199	7.60
2019	91,987	3,996,522	43,447	4.20
2018	92,176	3,789,544	41,112	4.80
2017	92,297	3,721,605	40,322	4.70
2016	92,420	3,721,605	40,268	5.20
2015	92,702	3,686,010	39,762	5.40
2014	92,637	3,565,199	38,486	4.80
2013	92,683	3,365,769	36,315	6.20

- Sources:**
- (1) Tuscarawas County Auditor
  - (2) U.S. Department of Commerce - Bureau of Economic Analysis; November 2022 is the latest information available.
  - (3) Ohio Department of Job and Family Services - Office of Workforce Development

**Tuscarawas County, Ohio**

*Principal Employers*

*2022 and 2013*

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Employer	Nature of Business
Cleveland Clinic Union Hospital	Health Care
ProVia Payroll, LLC	Window and Door Manufacturing
Meteor Sealing Systems, LLC	Automotive Sealing
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.
Novelis, Inc. (Aleris International)	Sheet Aluminum
Zimmer Patient Care Division	Orthopedic, Prosthetic, and Surgical Appliances/Supplies
Hennis Care Centre	Health Care
Wal-Mart Stores, Incorporated	Distribution
Gradall Company	Manufacturer
Country Club Retirement	Health Care
The Belden Brick Company	Face and Acid Proof Brick
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.
Marlite	Manufacturing
Twin City Hospital	Health Care
Copley Ohio Newspapers	Newspaper Publishing
GMI Holdings, Incorporated	Rubber Product Manufacturing
Dover Chemical Corporation	Chemical Producer
Cable Manufacturing and Assembly, Incorporated	Aluminum Refining and Smelting
Total	
Total Employment within the County	

**Sources:** Tuscarawas County, City of Dover, City of New Philadelphia and the Ohio Department of Job and Family Services

2022			2013		
Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
1,102	1	2.20 %	833	1	1.90 %
566	2	1.13			
507	3	1.01			
447	4	0.89	250	4	0.57
389	5	0.78			
337	6	0.67			
332	7	0.66			
325	8	0.65			
302	9	0.60			
227	10	0.46			
			394	2	0.90
			288	3	0.66
			250	4	0.57
			250	4	0.57
			245	7	0.56
			201	8	0.46
			200	9	0.45
			200	9	0.45
<u>4,534</u>		<u>9.05 %</u>	<u>3,111</u>		<u>7.09 %</u>
<u>50,076</u>			<u>43,900</u>		

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

	2022	2021	2020	2019
General Government				
Legislative and Executive				
Commissioners	6.00	7.00	7.00	7.00
Auditor	18.00	18.00	18.00	19.00
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	16.00	14.50	15.50	15.00
Board of Elections	21.00	27.00	11.50	6.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	8.00	6.00	6.00	7.00
Data Processing	5.00	5.00	5.00	5.00
Certificate of Title Administration	5.00	7.00	8.00	6.25
Judicial				
Common Pleas Court	15.50	15.00	15.00	15.50
Probate Court	6.00	5.00	4.00	4.00
Juvenile Court	16.50	16.50	19.00	18.00
Municipal Court	7.00	7.00	7.00	7.00
County Court	12.00	12.50	11.00	14.00
Clerk of Courts	7.00	8.00	7.00	8.00
Law Library	1.00	1.50	1.50	1.50
Public Safety				
Sheriff	46.00	46.00	42.00	42.50
Jail Operations	50.00	53.00	47.00	41.50
Probation/Community Corrections	13.00	12.00	12.00	11.00
911 Dispatch Center	21.00	21.00	19.00	21.00
Litter Enforcement - Solid Waste Grant	1.00	1.50	1.00	1.50
Homeland Security and Emergency Management	3.00	3.00	3.00	3.00
Coroner	3.00	3.00	2.00	2.00
Public Works				
Engineer	27.00	27.50	26.50	26.50
Map Office	1.00	1.00	1.00	1.00
Sewer District	11.00	10.00	11.00	10.50
Water District	7.00	6.00	6.00	6.50
Health				
Developmental Disabilities Board	59.50	56.50	59.50	59.50
Dog and Kennel	4.50	4.50	4.00	4.00
Human Services				
Income Maintenance	47.00	46.00	49.00	50.00
Children's Services	38.00	37.00	35.00	35.00
Shared Employees	15.00	15.00	15.00	15.00
Veteran Services	9.50	9.50	9.00	9.00
Child Support Enforcement	29.00	24.00	25.00	26.00
Conservation and Recreation				
Parks	3.00	3.00	1.50	1.00
Community and Economic Development	2.00	2.00	2.00	2.00
<b>Total</b>	<b>543.50</b>	<b>540.50</b>	<b>515.00</b>	<b>510.75</b>

**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

2018	2017	2016	2015	2014	2013
7.00	7.00	7.00	7.00	6.00	6.00
20.00	17.00	17.00	17.00	25.00	17.50
5.00	5.00	5.00	5.00	5.00	5.00
13.00	12.00	14.00	13.00	13.00	13.00
12.00	14.00	10.00	13.00	13.00	12.50
4.00	4.00	4.00	4.00	4.00	4.00
7.00	7.00	7.00	7.00	7.00	7.00
5.00	5.00	5.00	4.00	5.00	4.00
6.25	6.25	7.00	7.00	10.00	8.75
15.50	14.75	15.00	15.00	16.00	15.25
4.00	4.00	5.00	5.00	6.00	4.00
17.00	17.00	15.00	13.00	17.00	17.50
7.00	7.00	7.00	7.00	7.00	11.50
14.00	12.00	14.00	14.00	15.00	15.50
8.50	8.50	11.00	10.00	11.00	9.00
2.00	1.50	2.00	2.00	2.00	2.00
39.00	36.50	39.00	43.00	40.00	45.25
41.50	43.50	42.00	40.00	41.00	42.00
9.00	9.50	11.00	9.00	8.00	8.00
18.00	19.00	21.00	21.00	20.00	20.00
1.00	1.00	1.50	1.50	1.50	1.50
3.00	3.00	3.00	4.00	3.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
24.50	25.00	27.00	30.00	30.00	31.50
0.00	0.00	0.00	0.00	0.00	0.00
10.50	10.50	12.00	11.00	10.00	10.50
6.50	6.25	6.00	7.00	7.00	9.25
59.50	59.00	62.00	126.00	125.00	115.50
4.00	4.00	4.00	4.00	5.00	3.50
50.00	50.00	50.00	50.00	43.00	41.00
34.00	35.00	34.00	34.00	33.00	30.00
15.00	10.00	15.00	15.00	15.00	15.00
9.00	9.50	10.00	10.00	10.00	10.00
26.50	26.00	28.00	28.00	29.00	28.00
0.00	0.00	0.00	0.00	0.00	0.00
2.00	2.00	2.00	2.00	2.00	2.00
<u>502.25</u>	<u>493.75</u>	<u>514.50</u>	<u>580.50</u>	<u>586.50</u>	<u>571.50</u>

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

	2022	2021	2020	2019
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Number of resolutions	1,175	1,196	917	1,104
Number of meetings	87	84	79	93
<b>Auditor</b>				
Number of non-exempt conveyances	2,181	2,291	2,118	1,944
Number of exempt conveyances	2,155	2,153	1,783	2,181
Number of real estate transfers	4,336	4,444	3,901	4,125
Number of non-payroll checks issued	21,038	19,545	20,062	23,000
Number of payroll checks issued	416	344	500	436
Number of payroll direct deposits	16,147	16,379	15,671	15,895
Number of licensed dogs	16,820	15,127	15,380	15,455
Number of weights and measures tests conducted	1,862	1,798	1,855	1,856
Number of pre-approved deeds	5,840	8,220	6,640	7,673
Number of recipients receiving homestead exemption (HE-1)	6,289	6,744	7,011	7,224
Number of properties receiving owner-occupancy credit (Real and Manufactured Homes)	28,785	23,556	23,856	24,258
Number of parcels qualified to be on CAUV	8,193	8,032	7,977	7,968
Number of acres qualified to be on CAUV	243,895	234,905	234,761	235,881
Number of parcels exempt from taxes	4,691	3,028	3,010	3,010
Total value of exempt parcels	\$486,196,740	\$208,541,860	\$200,552,920	\$189,658,440
<b>Treasurer</b>				
Number of parcels billed	58,994	59,365	58,675	60,807
Return on portfolio (cash basis)	\$1,100,270	\$190,711	\$579,755	\$1,369,070
<b>Prosecuting Attorney</b>				
Number of cases - criminal	429	378	470	524
Number of cases - civil stalking	130	136	133	112
Number of cases - domestic violence	139	107	100	99
<b>Board of Elections</b>				
Number of precincts	81	81	81	81
Number of registered voters	58,826	59,639	60,111	54,702
Number of voters last general election	30,954	11,209	44,580	13,896
Percentage of registered voters that voted	52.62%	18.79%	74.00%	25.40%
<b>Recorder</b>				
Number of deeds recorded	3,915	4,483	3,187	3,650
Number of mortgages recorded	3,371	4,337	4,264	3,210
<b>Data Processing</b>				
Number of users served	353	346	338	370
<b>Risk Management</b>				
Number of claims	5	5	5	5
<b>Judicial</b>				
<b>Common Pleas Court - General Division</b>				
Number of civil cases filed	843	661	592	806
Number of criminal cases filed	437	396	477	544
Number of D.R. filings including post-decree	686	632	586	880
<b>Juvenile Court</b>				
Number of delinquencies filed	196	208	192	259
Number of traffic cases	299	281	259	354
Number of neglect/abuse cases	43	45	49	30
Number of unruly cases	91	102	70	74
Number of contributing cases	24	26	16	13
Number of parentage cases	234	209	241	317
Number of tobacco cases	0	0	1	8
Number of juvenile protection orders	5	1	0	0

2018	2017	2016	2015	2014	2013
1,076	1,039	1,219	1,176	1,220	1,178
92	97	101	96	100	99
2,046	1,960	1,966	1,872	1,791	1,836
2,044	1,820	1,914	1,847	1,724	1,852
4,090	3,780	3,880	3,719	3,515	3,688
23,186	23,862	24,588	23,849	22,038	22,504
1,778	2,417	2,935	3,457	4,911	4,862
14,633	14,024	14,446	14,196	14,011	13,023
15,670	15,744	14,757	15,182	15,865	16,615
1,519	2,138	1,571	1,572	1,646	1,605
6,897	6,867	6,658	6,668	6,292	5,891
6,810	6,958	7,135	7,356	7,565	7,705
24,206	24,110	24,113	24,119	24,128	24,126
8,043	7,976	7,986	7,947	7,971	7,929
242,232	241,111	240,502	239,153	239,842	239,340
4,639	4,532	4,486	4,463	4,413	4,412
\$186,926,690	\$185,929,180	\$183,244,860	\$172,554,040	\$171,467,880	\$169,405,960
60,118	61,325	61,138	61,044	61,647	61,546
\$899,392	\$530,048	\$295,222	\$204,030	\$289,720	\$196,079
477	343	342	318	350	276
100	69	91	85	70	84
103	107	122	118	114	131
81	81	81	81	81	81
59,228	58,680	58,357	56,275	58,828	58,077
33,131	16,884	42,154	31,879	24,156	15,821
55.94%	28.77%	72.23%	56.65%	41.06%	27.24%
3,570	3,878	3,549	3,656	3,070	3,487
3,123	3,073	3,391	3,202	2,946	3,604
364	351	361	390	369	408
5	22	21	24	10	11
954	921	809	693	698	846
493	333	355	334	368	299
804	805	876	920	815	786
291	294	264	238	267	320
428	439	371	399	403	422
28	31	41	46	38	31
55	60	88	46	67	60
22	13	28	18	24	16
324	310	331	246	263	290
2	1	0	2	2	7
1	0	0	0	0	0

(continued)



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

	2022	2021	2020	2019
<b>Probate Court</b>				
Number of estates filed	583	579	365	464
Number of guardianships filed	42	56	27	48
Number of civil cases filed	23	31	6	25
Number of adoptions filed	56	66	48	66
Number of minor settlements filed	7	1	3	5
Number of name changes filed	37	44	32	30
Number of marriage licenses filed	503	555	424	556
<b>Tuscarawas County Court</b>				
Number of civil cases filed	465	434	440	516
Number of criminal cases filed	570	535	599	775
Number of traffic cases filed	1,986	1,868	1,280	2,961
Number of civil cases terminated	488	433	440	532
Number of criminal cases terminated	685	547	2,045	1,431
Number of traffic cases terminated	2,153	1,856	726	3,347
<b>Clerk of Courts</b>				
Number of civil cases filed	843	661	592	806
Number of criminal cases filed	437	396	477	544
Number of court of appeals cases filed	56	35	25	48
Number of domestic cases filed	474	558	572	611
Number of motor vehicle titles issued	61,067	64,443	60,389	68,995
<b>County Law Library</b>				
Number of notary packets issued	176	186	155	197
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average daily jail census	93	102	84	117
Prisoners transported	710	485	536	1,838
Number of miles transporting prisoners	52,612	28,612	21,553	64,275
Average days served per prisoner	20	26	26	17
Average daily housing cost	\$119	\$100	\$113	\$82
Average cost per meal served	\$1.52	\$1.33	\$1.00	\$1.10
<b>Enforcement</b>				
Number of incidents reported	1,779	1,490	1,290	3,440
Number of calls responded to	17,198	16,140	15,006	16,900
Number of papers served	2,314	1,735	1,845	2,447
Number of telephone calls	150,270	149,495	106,891	129,495
Court security hours	5,952	5,912	5,180	6,203
Number of sheriff's sales	66	24	32	59
Number of CCW licenses issued	1,048	4,043	3,319	1,904
Number of registered SORN offenders	129	126	131	135
<b>Homeland Security &amp; Emergency Management</b>				
Number of Haz-Mat responses	1	5	3	8
<b>Public Works</b>				
<b>Engineer</b>				
Miles of roads resurfaced	27	26	25	25
Number of bridges replaced/improved	1	1	0	0
Number of culverts built/replaced/improved	53	54	44	44
<b>Sewer District</b>				
Average daily sewage treated (in million gallons per day)	0.87	0.70	0.97	1.03
Number of tap-ins	14	15	10	9
Number of customers	3,383	3,371	3,362	3,362

2018	2017	2016	2015	2014	2013
426	433	442	482	462	501
65	61	35	63	37	38
13	39	64	26	24	6
46	87	66	55	62	71
3	10	12	5	12	32
51	36	28	30	22	20
575	569	584	616	603	604
525	645	577	589	795	669
909	732	693	779	769	759
3,337	3,583	3,302	4,016	4,069	3,197
542	670	550	616	478	585
990	852	778	1,267	1,198	1,332
4,240	3,917	3,590	3,956	4,316	3,222
954	921	866	785	769	925
493	333	343	324	333	290
42	35	59	68	56	63
548	553	528	533	496	529
70,849	71,295	70,543	66,264	65,659	63,238
224	223	256	210	241	316
111	104	107	99	102	102
1,597	1,343	1,401	1,333	831	827
50,597	58,703	60,473	55,822	37,065	30,350
16	16	15	38	31	28
\$83	\$82	\$80	\$82	\$74	\$70
\$1.11	\$1.04	\$1.14	\$1.16	\$1.04	\$1.12
7,461	10,121	7,523	6,977	7,422	7,277
16,640	16,868	17,201	17,071	16,253	17,306
2,113	1,842	1,967	1,868	2,070	2,238
114,636	52,244	50,024	49,075	50,376	50,772
6,124	5,721	5,293	5,022	4,883	4,731
98	136	161	152	199	279
2,244	1,708	2,566	1,645	1,181	1,392
129	138	116	131	125	125
12	6	14	8	11	11
30	26.8	24.8	7.8	14.8	11.3
3	2	3	8	2	7
71	26	35	14	38	18
1.04	0.83	0.76	0.83	0.89	0.89
6	10	9	42	32	13
3,672	3,686	3,672	3,907	4,252	4,092

(continued)

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

	2022	2021	2020	2019
<b>Water District</b>				
Average daily water treated (in million gallons per day)	0.52	0.52	0.52	0.50
Average daily water billed (in million gallons per day)	0.49	0.36	0.00	0.35
Number of tap-ins	15	18	12	62
Number of customers	2,556	2,531	2,511	2,521
<b>Health</b>				
<b>Developmental Disabilities Board</b>				
<b>Adult Program</b>				
Days of non-vocational attendance (1)	0	0	0	0
Individuals served (non-vocational) (1)	0	0	0	0
Other services (adult day, home service)	323	389	388	380
Adults served (all programs)	323	389	399	380
<b>Children's Program</b>				
Days of attendance (0-2 years)	2,370	2,063	1,891	1,444
Days of attendance (3-5 years)	3,057	2,315	2,145	3,467
Days of attendance (6-21 years)	1,666	1,063	601	855
Individuals served (children)	262	228	176	184
<b>Transportation (one way trips)</b>				
Children's programs	0	0	0	1,577
Adult programs (1)	0	0	0	0
Total individuals served by the DD Board	585	617	575	564
Individuals with Medicaid waivers	295	340	335	317
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Average client count - food stamps	9,814	5,047	5,146	5,347
Average client count - day care	266	241	295	239
Average client count - Medicaid	26,532	14,537	24,521	19,040
Average client count - Ohio Works First	335	223	251	315
Average client count - utility assistance	4	1	0	1
<b>Child Support Enforcement Agency</b>				
Average number of active support orders	6,277	6,409	6,608	6,849
Percentage collected	74.88%	75.50%	74.19%	75.30%
<b>Children's Services</b>				
Average client count - foster care	82	83	60	57
Average client count - adoption	21	25	20	25
<b>Veteran Services</b>				
Number of clients served	18,630	17,599	17,834	19,257
Amount of benefits paid to county residents	\$131,831	\$116,222	\$126,433	\$113,671
<b>Community and Economic Development</b>				
Number of new enterprise zone agreements	2	4	0	0
Number of related infrastructure projects	0	0	0	0
<b>Conservation and Recreation</b>				
<b>Park Department</b>				
Number of new properties acquired (purchase or donation)	1	1	0	0
Number of new property easements/licenses (direct/partnership)	1	0	1	1
Miles of new trail developed	0.5	1.5	0.0	0.0
Amount of grants received	\$346,000	\$1,500	\$500	\$487,000
Amount of donations received	\$69,851	\$9,184	\$1,437	\$10,857
Number of volunteer days held	8	6	4	17
Number of permits approved	11	7	9	7

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

N/A - Information not available.

Source: Tuscarawas County

2018	2017	2016	2015	2014	2013
0.49	0.52	0.56	0.71	0.59	0.65
0.36	0.36	0.37	0.38	0.37	0.37
8	14	9	77	58	25
2,516	2,508	2,544	2,479	2,580	2,456
0	0	10,731	20,731	25,503	28,377
0	0	96	141	163	197
374	362	86	135	26	24
374	362	436	408	526	495
2,032	2,155	1,400	1,174	1,354	1,119
3,377	3,302	3,372	3,002	3,264	3,384
1,102	1,583	1,451	2,001	2,434	3,283
161	192	176	194	158	178
3,584	3,268	3,179	5,252	5,662	6,899
0	0	15,338	34,909	37,545	48,466
584	661	612	602	684	673
309	281	241	217	202	171
5,341	5,353	5,485	5,392	5,788	6,227
280	382	394	314	324	343
12,102	12,370	8,977	3,811	2,834	4,727
245	239	248	275	274	315
0	0	0	21	0	0
6,659	6,406	7,243	7,315	7,500	7,555
74.23%	73.85%	72.21%	72.88%	72.59%	72.00%
58	62	88	66	83	105
15	29	23	31	24	32
19,079	18,944	18,503	20,909	18,753	15,727
\$153,459	\$145,483	\$138,102	\$242,999	\$304,536	\$256,535
1	0	2	1	4	4
5	4	4	4	3	4
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A

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

	2022	2021	2020	2019
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Administrative office space (square feet)	1,847	1,847	1,847	1,847
<b>Auditor</b>				
Administrative office space (square feet)	4,600	4,600	4,600	4,600
Number of vehicles	3	3	3	3
<b>Treasurer</b>				
Administrative office space (square feet)	2,622	2,622	2,622	2,622
<b>Prosecuting Attorney</b>				
Administrative office space (square feet)	4,074	4,074	4,074	4,074
<b>Board of Elections</b>				
Administrative office space (square feet)	3,842	3,842	3,842	3,842
Electronic poll books	151	151	151	151
<b>Recorder</b>				
Administrative office space (square feet)	2,625	2,625	2,625	2,625
<b>Buildings and Grounds</b>				
Number of vehicles	1	1	1	1
<b>Data Processing</b>				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of court rooms	3	3	3	3
<b>Probate Court</b>				
Number of court rooms	1	1	1	1
<b>Juvenile Court</b>				
Number of court rooms	2	2	1	1
Number of vehicles	6	6	5	5
<b>Municipal Court</b>				
Number of court rooms	1	1	1	3
<b>County Court</b>				
Number of court rooms	1	1	1	1
Number of vehicles	2	2	2	2
<b>Clerk of Courts</b>				
Administrative office space (square feet)	3,553	3,553	3,553	3,553
<b>Law Library</b>				
Administrative office space (square feet)	520	520	520	520
<b>Information Technology</b>				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
<b>Public Safety</b>				
<b>Sheriff</b>				
Sheriff's Office space (entire building) (square feet)	68,212	68,212	68,212	68,212
Number of patrol vehicles	59	60	60	48
<b>Probation/Community Corrections</b>				
Number of vehicles	5	5	5	5
<b>Homeland Security &amp; Emergency Management</b>				
Number of emergency response vehicles	5	5	5	4

2018	2017	2016	2015	2014	2013
1,847	1,847	1,847	1,847	1,847	1,847
4,600	4,600	4,600	4,600	4,600	4,600
3	3	3	3	2	3
2,622	2,622	2,622	2,622	2,622	2,622
4,074	4,074	4,074	4,074	4,074	4,074
3,842	3,842	3,842	3,842	3,842	3,842
151	151	N/A	N/A	N/A	N/A
2,625	2,625	2,625	2,625	2,625	2,625
1	1	2	2	2	3
1,369	1,369	1,369	1,369	1,369	1,369
3	3	3	3	3	2
1	1	1	1	1	1
2	2	2	2	2	1
5	5	5	6	5	4
3	3	3	3	3	3
1	1	1	1	1	1
2	2	2	1	2	2
3,553	3,553	3,553	3,553	3,553	3,553
520	520	520	520	520	N/A
1,369	1,369	1,369	1,369	1,369	1,369
68,212	68,212	68,212	68,212	68,212	68,212
41	37	46	39	42	35
5	3	3	1	2	2
4	4	4	3	3	3

(continued)

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

	2022	2021	2020	2019
<b>Public Works</b>				
<b>Engineer</b>				
Centerline miles of roads	461	461	465	466
Number of bridges	274	274	273	273
Number of culverts	3,099	3,099	3,099	3,099
Number of traffic signs	3,690	3,685	3,685	2,636
Number of vehicles	52	50	50	59
<b>Sewer District</b>				
Number of treatment facilities	5	5	5	5
Number of pumping stations	22	22	23	23
Miles of sewer lines	84	84	84	84
Number of vehicles	10	10	10	12
<b>Water District</b>				
Number of treatment facilities	3	3	3	3
Miles of water lines	64	64	64	64
Number of vehicles	9	9	9	9
<b>Health</b>				
<b>Developmental Disabilities Board</b>				
Number of facilities	4	4	4	4
Number of buses	0	0	0	0
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	6	6	6	6
<b>Children Services</b>				
Administrative office space (square feet)	12,484	12,484	12,484	12,484
Number of vehicles	6	6	6	6
<b>Child Support Enforcement Agency</b>				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	0	0	0	0
<b>Veteran Services</b>				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	5	5	5	4
<b>Conservation and Recreation</b>				
<b>Park Department</b>				
Number of vehicles	3	3	1	1
Number of parks	3	3	3	3
Miles of developed trail	10.0	10.5	9.0	9.0
Number of trailheads (direct/in partnership)	6	6	5	5

N/A - Information not available.

**Source:** Tuscarawas County

2018	2017	2016	2015	2014	2013
466	466	466	466	467	467
273	273	273	273	272	273
3,099	3,099	3,099	3,099	2,100	2,099
2,636	2,636	2,636	2,636	2,636	2,636
59	59	61	57	56	56
5	5	5	5	5	5
25	25	25	25	25	25
90	90	77	77	77	77
12	12	12	13	13	14
4	4	4	4	4	4
66	66	53	53	53	53
9	9	9	10	9	8
4	5	7	7	6	6
5	10	12	17	17	17
11,994	11,994	11,994	11,994	11,994	11,994
1	2	1	0	0	0
12,484	12,484	12,484	12,484	12,484	12,484
5	3	4	4	4	3
1,500	1,500	1,500	1,500	1,500	1,500
0	0	0	0	0	0
2,584	2,584	2,584	2,584	2,584	2,584
4	4	4	1	1	1
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A



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