

May 19, 2016

Agenda

Pledge of Allegiance

9:15 *Bid Openings Engineer-Project #1-2016 Reprofilng/Resurfacing*

Approve Minutes

Transfer of Funds

Supplemental Appropriation (2)

Before/After Expenditures

Declare Items Obsolete-TuscBDD

Approve Proposal-Tuscoat-Parking Lots

Authorize Purchase-ODNR Grant (Family Fishing Day)

Approve Tuscarawas County Lodging Excise Tax Code of Regulations

Auditor of State-Engagement Letter-Financial Audit 2015

Pay Bills

Other Business

Adjourn

THE BOARD OF COMMISSIONERS OF TUSCARAWAS COUNTY MET IN REGULAR SESSION, THURSDAY THE 19th DAY OF MAY, 2016, WITH THE FOLLOWING MEMBERS PRESENT:

Kerry Metzger
Chris Abbuhl
Belle Everett

Commissioner Metzger presiding.

*The Lord's Prayer was said.
The Pledge of Allegiance was said.*

RESOLUTION (464-2016) APPROVE MINUTES

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to approve the minutes of the last meeting as written.

VOTE: Kerry Metzger, yes;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (465-2016) TRANSFER OF FUNDS

It was moved by Commissioner Abbuhl, seconded by Commissioner Everett, to approve the following transfer of funds:

DEPARTMENT	FROM	TO	AMOUNT	REASON
Job & Family Services	S00-S07	S00-S11	\$100.00	Travel & Expenses

VOTE: Kerry Metzger, yes;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (466-2016) SUPPLEMENTAL APPROPRIATIONS

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to approve the following supplemental appropriations:

DEPARTMENT	FROM	TO	AMOUNT	REASON
Engineer	K00-K40	K00-K16	\$300,000.00	Contract Services
Engineer	K00-K40	K00-K38	\$150,000.00	OPWC Projects
Commissioners	A18-A00	A06-C09	\$40.00	Legal fees-Humane Society

VOTE: Kerry Metzger, yes;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (467-2016) BEFORE & AFTER EXPENDITURES

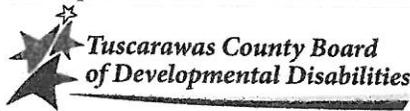
It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to approve the following before/after expenditures:

Adriel School, Inc. et al (JFS)	238594.30
Aaron & Chevelle Barger et al (JFS)	22104.00
Martin Quarry (Engineer)	100.96
Chuck Nicholson GMC, Inc. (Engineer)	860.26
MNJ Technologies Direct, Inc. (Common Pleas)	2524.00
Tab Products (Clerk of Courts)	12201.90
Time Warner Cable (Sheriff)	221.97

VOTE: Kerry Metzger, yes;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (468-2016) DECLARE ITEMS OBSOLETE – TuscBDD

It was moved by Commissioner Abbuhl, seconded by Commissioner Everett, to declare, as obsolete for the use for which it was acquired in accordance to Ohio Revised Code 307.12 (B).



May 17, 2016

Tuscarawas County Commissioners
Tuscarawas County Courthouse
125 East High Avenue
New Philadelphia, Ohio 44663

Re: Disposal of Unneeded, Obsolete, or Unfit Equipment

The Tuscarawas County Board of Developmental Disabilities took the following action at their May 16, 2016 Board meeting:

Recommendation to adopt a motion to approve the disposal of a 1998 Bluebird bus (bus #17) and a 2000 Bluebird bus (bus #20) considered obsolete by the Tuscarawas County Board of DD. This motion will be submitted to the Tuscarawas County Commissioners for final approval. These buses will then be disposed of by posting them for sale on the internet auction website GovDeals.com.

Motion: **Linda Patterson**

Second: **Ryan Yoss**

Roll Call:	Yea	Nay
Jeremy Everett	x	
Thomas Fantin	x	
Robert Glasgow	x	
Linda Patterson	x	
Donna Wayt	x	
Stephanie Wilson	x	
Ryan Yoss	x	

The President declares the motion carried.

We are now requesting approval from the Tuscarawas County Commissioners' Office in order for us to dispose of these items as outlined in the above motion.

Please forward a copy of the action taken by the Commissioners to the following email address: lsidoti@tuscbdd.org or in the mail to my attention. If you have any questions or need to speak to me directly, please call 330-339-9779. Thank you in advance for your attention to this request.

Sincerely,

Kellie Brown
Superintendent

VOTE: Kerry Metzger, yes;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (469-2016) APPROVE PROPOSAL – TUSCOAT – PARKING LOTS

It was moved by Commissioner Abbuhl, seconded by Commissioner Everett, to approve the proposals submitted by Tuscoat, LLG for sealing, coating and striping various County owned parking lots. Proposals were sought from 6 vendors with 3 submitting proposals. Tuscoat submitted the lowest proposal.

Lot @ Front Avenue SE & 1 st Drive SE	\$2,887.50
Lot @ Ashwood Lane NE & 1 st Drive NE	\$1,552.00
Lot @ Fair Avenue NE	\$1,682.30
TOTAL	\$6,121.80

- The proposal for the lot behind the Child Support Enforcement Agency building is not being approved as more research must be done. Once the research is completed we will send out for proposals on this project.
- We have received a copy of their certificate of Ohio Workers’ Compensation and a certificate of Liability Insurance.

VOTE: Kerry Metzger, yes;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (470-2016) AUTHORIZE PURCHASES – ODNR OUTSIDE GRANT (Family Fishing Day)

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to authorize the following purchases on a one-time basis for the Family Fishing Day to be held June 24, 2016 at the Tuscarawas County Trenton Heritage Park:

- Food – bread, deli meat, chips, water bottles
- Portable toilet rental
- Fishing supplies - bait
- Advertising – printed flyers and yard signs

Tuscarawas County (through AmeriCorp member Lana Milburn) has secured a \$500 Outdoor Education “Step Outside” grant from the Ohio Department of Natural Resources – Division of Wildlife. We are hosting a Passport to Fishing workshop from 6 p.m. – 7:30 p.m. Then dinner will be provided, and from 8:00 – 9 p.m. (estimated time) families will be invited to stay for a guided hike around the Trenton Heritage Park and children will be encouraged to try out their new fishing skills on the bank of the Tuscarawas River. The event is free and open to the public.

VOTE: Kerry Metzger, yes;
Chris Abbuhl, yes;
Belle Everett, yes;

RESOLUTION (471-2016) APPROVE TUSCARAWAS COUNTY LODGING EXCISE TAX CODE OF REGULATIONS

It was moved by Commissioner Abbuhl, seconded by Commissioner Everett, to approve the Tuscarawas County Lodging Excise Tax Code of Regulations effective July 1, 2016.

VOTE: Kerry Metzger, yes;
Chris Abbuhl, yes;
Belle Everett, yes;

DISCUSSION: Commissioner Metzger summarized the major changes to the regulations:

- Original tax approved by Commissioners by Resolution 06/26/1980 @ 2% rate – regulations mostly unchanged since that time
- Tax raised to 3% 12/23/1982
- Tax generated 585 thousand in 2015 and 4.7 million during last ten years. Benefits TCCVB and townships/municipalities/county
- Previously applied to 11 room establishments – now 10
- Determines guests staying 30 days or less are subject to tax. Original Resolution was 15 days

- The Tax is now collected by the Auditor – previously was paid to Commissioners who then paid to Auditor
- Clarifies eligibility for exemptions – limited to Federal Employees and transient guests staying 30 days or more in extended stay hotel
- Requires Registration of Hotels prior to collecting tax
- Clarifies reporting and penalty / interest provisions
- Permits the Auditor to determine and assess taxes due if reports are not filed
- Allows appeals of taxes charged
- Permits Auditor to review returns and supporting documentation of collections
- Permits the electronic payment of hotel taxes directly into county treasury

VOTE:

Kerry Metzger, yes;
 Chris Abbuhl, yes;
 Belle Everett, yes;

**TUSCARAWAS COUNTY
 LODGING EXCISE TAX
 CODE OF REGULATIONS**

EFFECTIVE JULY 1, 2016

**TUSCARAWAS COUNTY LODGING
 EXCISE TAX CODE OF REGULATIONS**

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TUSCARAWAS COUNTY LODGING EXCISE TAX CODE OF REGULATIONS

Section 1. Title

This Code of Regulations shall be known and may be cited and referred to as "Tuscarawas County Lodging Excise Tax Code of Regulations" or "Lodging Excise Tax Code of Regulations" to the same effect.

Section 2. Definitions

Except where the context otherwise requires, the definitions given in this section govern the construction and are the meanings of the words defined.

- (a) "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit.
- (b) "Auditor" means the Auditor of the County of Tuscarawas, Ohio, or his or her appointed designee.
- (c) "Lodging" means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered for a consideration to guests, in which ten or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures. This includes but is not limited to hotels, motels, bed & breakfasts, cottages, cabins, condominiums, and vacation homes.
- (d) "Transient guest" means persons occupying a room or rooms for sleeping accommodations for less than thirty (30) consecutive days.
- (e) "Rent" means the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and also any amount for which the occupant is liable for the occupancy without any deduction there from whatsoever.
- (f) "Operator" means the person who is proprietor of the lodging establishment, whether in the capacity of owner, lessee, mortgagee in possession, licensee, or

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made at the time rent is collected and under penalty of perjury upon a form prescribed by the Auditor.

Section 5. Prohibition Against False Evidence of Tax-Exempt Status

No transient guest shall refuse to pay the full and exact tax as required by this regulation or present to the operator false evidence indicating that the lodging as furnished is not subject to the tax.

Section 6. Tax to be Separately Stated and Charged

The tax to be collected shall be stated and charged separately from the rent and shown separately on any record thereof, at the time when the occupancy is arranged or contracted and charged for, and upon every evidence of occupancy or any bill or statement or charge made for said occupancy issued or delivered by the operator, and the tax shall be paid by the occupant to the operator as trustee for and on account of the County, and the operator shall be liable for the collection thereof and for the tax.

No operator of a lodging establishment shall advertise or state in any manner, whether directly or indirectly, that the tax or any part thereof will be assumed or absorbed by the operator, or that it will not be added to the rent, or that, if added, any part will be refunded except in the manner hereinafter provided.

Section 7. Registration

Within thirty (30) days after commencing business, each operator of any lodging establishment renting lodging to transient guests shall register said establishment with the Auditor and obtain from him or her a "Transient Occupancy Registration Certificate" to be at all times posted in a conspicuous place on the premises. Said certificate shall, among other things, state the following:

- (1) The name of the operator;
- (2) The address of the lodging establishment;
- (3) The date upon which the certificate was issued;

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any other capacity. Where the operator performs his functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this regulation and shall have the same duties and liabilities as his principal. Compliance with the provisions of this regulation by either the principal or the managing agent shall, however, be considered to be compliance by both.

- (g) "Occupancy" means the use or possession, or the right to the use or possession of any room or rooms or space or portion thereof, in any lodging establishment for dwelling, or sleeping purposes. The use or possession or right to use or possess any room or any suite of connecting rooms as office space, banquet or private dining rooms, or exhibit, sample or display space shall not be considered occupancy within the meaning of this definition unless the person exercising occupancy uses or possesses, or has the right to use or possess all or any portion of such room or suite of rooms for dwelling, lodging or sleeping purposes.

Section 3. Imposition of Tax

For the purpose of providing revenue with which to meet the needs of Tuscarawas County, Ohio, for the use of the general fund of the County in making contributions to the convention and visitors' bureau operating within the County, an excise tax is presently levied on transactions by which lodging is, or is to be furnished to transient guests.

The tax is three percent (3%) on all rents paid or to be paid by the transient guest for the lodging. Said tax constitutes a debt owed by the transient guest to Tuscarawas County, which is extinguished only by payment to the operator as trustee for the County, or to the County. The transient guest shall pay the tax to the operator of the lodging establishment at the time the rent is paid. If the rent is paid in installments, a proportionate share of the tax shall be paid with each installment. The unpaid tax shall be due upon the transient guest ceasing to occupy space in the lodging establishment. The operator shall collect from the transient guest the full and exact amount of the tax payable on each taxable lodging.

Section 4. Exemptions

No tax shall be imposed under this regulation upon: Rents not within the taxing power of the County under the Constitution or laws of Ohio or the United States; No exemption claimed under this section shall be granted except upon a claim therefore

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- (4) "This Transient Occupancy Registration Certificate signifies that the person named on the face hereof has fulfilled the requirements of the Tuscarawas County Lodging Excise Tax Code of Regulations by registering with the Auditor for the purpose of collecting from transient guests the Lodging Excise Tax and remitting said tax to the Auditor. This certificate does not constitute a permit."

Section 8. Reporting and Remitting

Each operator shall, on or before the 15th day of the month following the end of each month, or at the close of any shorter reporting period which may be established by the Auditor, make a return to the Auditor, on forms provided by him or her, of total rents charged and received and the amount of tax collected for transient occupancies. All claims for exemption from tax filed by occupants with the operator during the reporting period shall be filed with the report. No claim for exemption shall be allowed for guests staying thirty (30) or more days unless motel operator holds a valid extended stay hotel/motel license. At the time the return is filed, the full amount of the tax collected shall be remitted to the Auditor. The Auditor may establish shorter reporting periods for any certificate holder if he or she deems it necessary in order to ensure collection of the tax and he or she may require further information in the return if such information is pertinent to the collection of the tax. Returns and payments are due immediately upon cessation of business for any reason.

All taxes collected by operators pursuant to this regulation shall be held in trust for the account of Tuscarawas County until payment thereof is made to the Auditor. All returns and payments submitted by each operator shall be treated as confidential by the Auditor and shall not be released by him or her except upon order of a court of competent jurisdiction or to an officer or agent of the United States, the State of Ohio, the County of Tuscarawas, or in order to comply with requirements of R.C. Section 149.43. The Auditor or his/her designee may conduct such audits of any of operator's returns as are deemed necessary in order to ensure compliance with these rules and regulations and the imposition and payment of the tax. Audits are an integral part of administering the tax.

Section 9. Penalties and Interest

- (a) **Delinquency.** Any operator who fails to remit any tax imposed by this regulation within the time required shall pay a penalty equal to ten percent (10%) of the amount of the tax, in addition to the tax.

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(b) Interest. In addition to the previous penalties imposed, any operator who fails to remit any tax imposed by this regulation shall pay interest at the rate per annum prescribed by R. C. 5703.47, on the amount of the tax exclusive of penalties, from the date on which the remittance first became delinquent until paid.

(c) Penalties during Pendency of Hearing or Appeal. No penalty provided under the terms of this regulation shall be imposed during the pendency of any hearing provided for in Section 11 of this regulation nor during the pendency of any appeal to the Board of Tuscarawas County Commissioners provided for in Section 12 of this regulation.

(d) Abatement of Interest and Penalty. In cases where a return has been filed in good faith and an assessment has been paid within the time prescribed by the Auditor, the Auditor may abate any charge of penalty or interest or both.

Section 10. Records, Inspection, Destruction

Each operator shall keep complete and accurate records of lodging furnished, together with a record of the tax collected thereon, which shall be the amount due under this regulation, and shall keep all invoices and such other pertinent documents. If the operator furnishes lodging not subject to the tax, the operator's records shall show the identity of the transient guest, if the sale was not exempted by reason of such identity, or the nature of the transaction if exempted for any other reason. Such records and other documents shall be opened for a period of three (3) years, unless the Auditor, in writing, consents to their destruction within that period, or by any others requesting that such records be kept for a longer period of time.

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Section 11. Failure to Collect and Report Tax. Determination of Tax by County Auditor

If any operator shall fail or refuse to collect said tax and to make, within the time provided in this regulation, any report and remittance of said tax or any portion thereof required by this regulation, the Auditor shall proceed in such manner as he or she may deem best to obtain facts and information on which to base his or her estimate of the tax due. As soon as the Auditor shall procure such facts and information as he or she is able to obtain upon which to base the assessment of any tax imposed by this regulation and payable by any operator who has failed or refused to collect the same and to make such report and remittance, he or she shall proceed to determine and assess against such operator the tax, interest and penalties provided for by this regulation. In case such determination is made, the Auditor shall give a notice of the amount so assessed by serving it personally or by depositing it in the United States mail, postage prepaid, addressed to the operator so assessed at his last known place of address. Such operator may, within ten (10) days after the serving or mailing of such notice, make application in writing to the Auditor for a hearing on the amount assessed. If application by the operator for a hearing is not made within the time prescribed, the tax, interest and penalties, if any, determined by the Auditor shall become final and conclusive and immediately due and payable. If such application is made, the Auditor shall give not less than five (5) days written notice in the manner prescribed herein to the operator to show cause at a time and place fixed in said notice why said amount specified therein should not be fixed for such tax, interest, and penalties. At such hearing, the operator may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing, the Auditor shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed herein of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen (15) days unless an appeal is taken as provided in Section 12.

Section 12. Appeal

Any operator aggrieved by any decision of the Auditor with respect to the amount of such tax, interest and penalties, if any, may appeal to the Board of Tuscarawas County Commissioners by filing a notice of appeal with the Auditor and County Commissioners within fifteen (15) days of the serving or mailing of the determination of tax due. The Board of Tuscarawas County Commissioners shall fix a time and place for hearing such appeal, and shall give notice in writing to such operator at his last known place of address. The findings of the Board of Tuscarawas County

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Commissioners shall be served upon the appellant in the manner prescribed above for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of notice.

Section 13. Actions to Collect

Any tax required to be paid by a transient guest under the provisions of this regulation shall be deemed a debt owed by the transient guest to the County. Any such tax collected by an operator which has not been paid to the County shall be deemed a debt owed by the operator to the County. Any person owing such a debt to the County under the provisions of this regulation which debt has become delinquent, shall be liable to an action brought in the name of the County of Tuscarawas, by and through the Tuscarawas County Prosecutor, for the recovery of such amount.

Section 14. Refunds

A lodging establishment, provided that the operator is a licensed extended stay hotel/motel, may apply for a refund when a transient guest stays for more than 30 days.

Section 15. Severability

If any section, subsection, subdivision, paragraph, sentence, clause or phrase of this regulation or any part thereof is for any reason held to be unconstitutional, such decision shall not affect the validity of the remaining portions of this regulation or any part thereof. The Tuscarawas County Commission hereby declares that it would have passed each section, subsection, subdivision, paragraph, sentence, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, subdivision, paragraphs, sentences, clauses or phrases be declared unconstitutional.

Approved: (Date of Resolution)
Resolution Number:
Commissioner's Journal:

BY ORDER OF THE TUSCARAWAS COUNTY COMMISSIONERS.

Kerry Metzger
Kerry Metzger
Chris Abbuhl
Chris Abbuhl
Belle Everett
Belle Everett

RESOLUTION (472-2016) AUDITOR OF STATE-Engagement Letter-Financial Audit 2015

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to acknowledge and approve the agreement with the David Yost, Ohio Auditor of State for arrangements for the audit of the financial statements as of and for the year ending December 31, 2015.

Note: If there is an audit or supplemental audit there will be no additional cost.



Dave Yost • Auditor of State

ENGAGEMENT LETTER

May 6, 2016

Larry Lindberg, County Auditor
Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

This letter of arrangement between Tuscarawas County, Ohio (the County), and the Auditor of State describes the objective and scope of the services we will provide, the County's required involvement and assistance in support of our services, the related fee arrangements, and other terms and conditions designed to ensure that our professional services satisfy the County's audit requirements.

Summary of Services

We will audit the County's basic financial statements as of and for the year ended December 31, 2015. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. The objective of an audit is to express our opinion concerning whether the basic financial statements present fairly, in all material respects, the County's financial position, changes in financial position, required budgetary comparisons, and cash flows (where applicable), in conformity with U.S. generally accepted accounting principles.

We expect to deliver our report on or about June 30, 2016.

We will audit to form an opinion on the basic financial statements. We will also opine on whether supplementary information is fairly presented, in all material respects, in relation to the basic financial statements taken as a whole.

We will apply certain limited procedures to required supplementary information. However, we will not opine or provide any assurance on this information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We also will read the other information included in the introductory and statistical sections of the Comprehensive Annual Financial Report (CAFR) and consider whether this information, including the manner of its presentation, is materially consistent with information appearing in the financial section. However, we will not express an opinion or any other assurance on the introductory or statistical sections of the CAFR.

743 East State Street, Athens Mall Suite B, Athens, Ohio 45701-2157
Phone: 740-594-3300 or 800-441-1389 Fax: 740-594-2110
www.ohioauditor.gov

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If we find indications of abuse, we will expand our tests to determine its financial statement effect. *Government Auditing Standards* defines *abuse* as behavior which while not necessarily a legal violation, is behavior a prudent person would deem improper or deficient. Because this determination is subjective, *Government Auditing Standards* does not expect auditors to provide reasonable assurance of detecting abuse.

If for any reason we are unable to complete the audit or are unable to form an opinion, we may disclaim an opinion on your financial statements. In this unlikely event, we will communicate the reason for disclaiming an opinion to you, and to those charged with governance, in writing.

Your Responsibilities and Identification of the Applicable Reporting Framework:

We will audit assuming that management and those charged with governance acknowledge and understand they are responsible for:

1. Preparing the financial statements and other financial information, including related disclosures and selecting and applying accounting principles in accordance with accounting principles generally accepted in the United States of America.
2. Providing us with:
 - a. Access to all information of which management is aware that is relevant to preparing and fairly presenting the financial statements such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the audit; and
 - c. Unrestricted access to persons within the County from whom we determine it necessary to obtain audit evidence.
3. Inform us of events occurring or facts discovered subsequent to the date of the financial statements, of which management may become aware, that may affect the financial statements.
4. Preparing supplementary information (including the Schedule of Federal Awards Expenditures) in accordance with the applicable criteria.
 - a. Include our report on the supplementary information in any document that includes the supplementary information and that indicates that the auditor has reported on this supplementary information.
 - b. Present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the County of the supplementary information and the auditor's report thereon.
5. Coordinating the completion of the component audit to meet the County's reporting deadlines.
6. Reporting fraud and noncompliance of which you are aware to us.

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Engagement Team

The engagement will be led by:

- David M. Shoemaker, CPA, Chief Auditor, and Shane Statler, Assistant Chief Auditor, who will be responsible for assuring the overall quality, value, and timeliness of our services to you;
- Amy Wilson, CPA, Senior Audit Manager, who will be responsible for managing the delivery of our services to you; and
- Becky Chesla, Audit Manager, who will be responsible for on-site administration of our services to you.

The Auditing Process

Our Responsibilities:

The *Summary of Services* above describes our responsibilities for the County's basic statements and other financial information.

We will conduct our audit in accordance with U.S. generally accepted auditing standards (GAAS) and the Comptroller General of the United States' standards for financial audits included in *Government Auditing Standards*, the Single Audit Act Amendments of 1996, and *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards require that we plan and perform the audit to reasonably assure that the financial statements are free of material misstatement.

Because of inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatement may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS.

We may limit certain procedures to selective testing of data. Therefore we might not detect material error and fraud if it exists. It is not cost-efficient to design procedures to detect immaterial error or immaterial fraud. Also, because of the characteristics of fraud, including attempts at concealment through collusion and forgery, a properly designed and executed audit may not detect a material fraud.

We will communicate all instances where we believe fraud *may* exist to you. These would include instances where we:

- Have persuasive evidence that fraud occurred.
- Determined fraud risks exist and were unable to obtain convincing evidence to determine that fraud was unlikely.

Similarly, noncompliance may have occurred. However, our audit provides no assurance that noncompliance generally will be detected and only reasonable assurance that we will detect noncompliance directly and materially affecting the determination of financial statement amounts. We will inform you regarding material error or noncompliance that come to our attention.

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7. Making available to the auditor draft financial statements and any accompanying other information in time to allow the auditor to complete the audit in accordance with the proposed timeline.
8. Reviewing drafts of the audited financial statements, footnotes, any supplemental information, auditor's reports and any findings; and informing us of any edits you believe may be necessary.
9. Designing and implementing programs and controls to prevent and detect fraud.

You should not rely on our audit as your primary means of detecting fraud.

Compliance with Laws and Regulations

Our Responsibilities:

As part of reasonably assuring whether the financial statements are free of material misstatement, we will test the County's compliance with certain provisions of laws, regulations, contracts, and grants if noncompliance might reasonably directly and materially affect the financial statements. However, except for major federal financial assistance programs, our objective is not to opine on overall compliance with these provisions.

Your Responsibilities:

Management and those charged with governance are responsible for:

1. Being knowledgeable of, and complying with, laws, regulations, contracts, and grants applicable to the County.
2. Identifying for us other financial audits, attestation engagements, performance audits, internal audits, reports from regulators or other studies related to the County (if any), and the corrective actions taken to address these audits' significant findings and recommendations.
3. Tracking the status of prior audit findings.
4. Taking timely and appropriate steps to remedy fraud, noncompliance, violations of provisions of laws, regulations, contracts or grant agreements, or abuse we may report.
5. Providing your views and planned corrective action on audit findings we may report.

Internal Control

Our Responsibilities:

As a part of our audit, we will obtain an understanding of your County and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses.

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In assessing risk, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of opining on the effectiveness of the County's internal control. However, we will communicate to you in writing any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

Your Responsibilities:

Design, implement and maintain internal control relevant to compliance and the preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error. Appropriate supervisory reviews are necessary to reasonably assure that adopted policies and prescribed procedures are followed.

Your Responsibility for Service Organizations:

Service organizations are entities to which you have outsourced accounting functions. Service organizations process transactions reflected in your County's financial statements, and therefore fall within the scope of our audit. While service organizations are responsible for establishing and maintaining their internal control, you are responsible for being aware of the service organizations your County uses, and for establishing controls to monitor the service organization's performance. Because the complexity of service organization transaction processing can vary considerably, your monitoring activities can vary accordingly.

When transaction processing is complex and the volume of transactions is relatively high, obtaining and reviewing a service organization auditor's independent service auditor's report on Management's Description of a Service Organization's System and the Suitability of the Design and Operating Effectiveness of Controls Report (Type 2 Service Organization Control Report (SOC 1)) may be the most effective method of meeting your responsibility to monitor a service organization, and may also be the only efficient means by which we can obtain sufficient evidence regarding their internal controls. AT Section 801, Reporting on Controls at a Service Organization (SSAE No. 16) discusses the aforementioned report. (In some circumstances, we can accept a suitably-designed agreed-upon procedures report (AUP) in lieu of a SSAE No. 16 report.) Our staff can discuss SSAE No. 16 and possible monitoring controls you might use with you.

You are responsible for informing our staff of the service organizations your government uses, and for monitoring these service organizations' performance.

Service organizations of which we are aware are:

- Ohio Department of Taxation, which is responsible for collection and distribution of sales taxes.
- Aultcare, which processes your County's self-insurance claims.
- WebGAAP, which is utilized by the conversion team to process your County's trials.

Please confirm to us that, to the best of your knowledge, the above listing is complete.

Tuscarawas County
May 6, 2016
Page 7

We are also responsible for completing certain parts of OMB Form SF-SAC (the Data Collection Form).

Your Responsibilities:

You are responsible for identifying federal statutes, regulations and the terms and conditions relating to Federal award programs, and for complying with them. You are responsible for compiling the Schedule of Federal Awards Expenditures and accompanying notes.

For grant funding subject to the Uniform Guidance, you are required to establish and maintain effective internal controls to reasonably assure compliance with federal statutes, regulations and terms and conditions of federal awards and controls relating to preparing the Schedule of Federal Awards Expenditures. Additionally, you are responsible for evaluating and monitoring noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; taking prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly following up and taking corrective action on reported audit findings; and for preparing a summary of schedule of prior audit findings and a separate corrective action plan.

You are responsible for informing us of significant subrecipient relationships and contractor relationships (previously known as vendor relationships), when the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are responsible for completing your County's Data Collection Form and assuring the reporting package (including the Data Collection Form) is filed in accordance with the electronic submission requirements.

You are responsible for providing electronic files that are unlocked, unencrypted and in an 85% text searchable PDF format for your County's single audit submission of the reporting package to the Federal Audit Clearinghouse.

Representations from Management

Your Responsibilities

Upon concluding our engagement, management and, when appropriate, those charged with governance will provide to us written representations about the audit that, among other things, will confirm, to the best of their knowledge and belief:

- Management's responsibility for preparing the financial statements in conformity with generally accepted accounting principles, and the Schedule of Federal Awards Expenditures in accordance with the Uniform Guidance
- The availability of original financial records and related data, the completeness and availability of all minutes of the legislative or other bodies and committee meetings;
- Management's responsibility for the County's compliance with laws and regulations;
- The identification and disclosure to the auditor of all laws, regulations, and provisions of contracts and grant agreements directly and materially affecting the determination of financial statement amounts and;
- The absence of fraud involving management or employees with significant roles in internal control.

Tuscarawas County
May 6, 2016
Page 6

Of the service organizations above, those for which we believe the complexity of processing and volume of transactions warrant a SSAE No. 16 (or AUP) report are:

- Aultcare, which processes your County's self-insurance claims.

Without an acceptable SSAE No. 16 or AUP report for the above-listed organizations, generally accepted auditing standards may require us to qualify our opinion on your County's financial statements due to an insufficiency of audit evidence regarding service organization transactions included in your County's financial statements. You are responsible for communicating the need for a SSAE No. 16 or AUP report to these service organizations, and also for communicating the deadline for which we need the report to meet your reporting deadline. We will require the report by approximately June 1, 2016 to meet your reporting deadline of June 30, 2016.

Because the Auditor of State performs the SSAE No. 16 engagement for Ohio Department of Taxation and Web GAAP, you need not contact us regarding your deadline. However, you should read the most recent reports as part of your monitoring activities.

Additional Responsibilities and Reporting Under the Uniform Guidance

Our Responsibilities:

For grant funding subject to the Uniform Guidance, as the Guidance requires, we will test controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to opine on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

Additionally, the Uniform Guidance requires that we also plan and perform the audit to reasonably assure whether the auditee has complied with applicable federal statutes, regulations, and terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB Compliance Supplement for the types of compliance requirements that could directly and materially affect each of your major programs.

In accordance with the Uniform Guidance, we will prepare the following report:

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance:

Our report on compliance will include our opinion on compliance with major federal financial assistance programs and also describe instances of noncompliance with Federal requirements we detect that require reporting per the Uniform Guidance. This report will also describe any significant deficiencies and/or material weaknesses we identify relating to controls used to administer Federal award programs. However, this report will not opine on internal control used to administer Federal award programs.

Tuscarawas County
May 6, 2016
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Additionally, we will request representations, as applicable, regarding:

- The inclusion of all components, and the disclosure of all joint ventures and other related organizations;
- The proper classification of funds, net position and fund balances;
- The proper approval of reserves of fund equity;
- Compliance with laws, regulations, and provisions of contracts and grant agreements, including budget laws or ordinances; compliance with any tax or debt limits, and any debt covenants;
- Representations relative to GASB-required supplementary information;
- The identification of all federal assistance programs, and compliance with grant requirements.
- Events occurring subsequent to the fiscal year end requiring adjustment to or disclosure in the financial statements or Schedule of Federal Awards Expenditures.

Management is responsible for adjusting the financial statements to correct misstatements we may detect during our audit and for affirming to us in the representation letter that the effects of any uncorrected misstatements we aggregate during our engagement and pertaining to the latest period the statements present are immaterial, both individually and in the aggregate, to the opinion units. (Financial statements include the related footnotes and required and other supplemental information).

Communication

Our Responsibilities

As part of this engagement the Auditor of State will communicate certain additional matters (if applicable) to the appropriate members of management and to those charged with governance. These matters include:

- The initial selection of and changes in significant accounting policies and their application;
- The process management uses to formulate particularly sensitive accounting estimates and the basis for their conclusions regarding the reasonableness of those estimates;
- Audit adjustments, whether posted or waived;
- Any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the financial statements or our opinion;
- Our views about matters that were the subject of management's consultation with other accountants about auditing and accounting matters;
- Major issues that were discussed with management related to retaining our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; and
- Serious difficulties we encountered in dealing with management during the audit.

We will present those charged with governance our Summary of Unadjusted Differences (if any) at the conclusion of our audit.

Tuscarawas County
May 6, 2016
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Terms and Conditions Supporting Fee

As a result of our planning process, the County and the Auditor of State have agreed to an approach designed to meet the County's objectives for an agreed-upon fee, subject to the following conditions.

Our Responsibilities:

In providing our services, we will consult with the County regarding matters of accounting, financial reporting or other significant business issues. Accordingly, our fee includes estimated time necessary for this consultation. Circumstances may require the Auditor of State to confirm balances with your financial institution resulting in additional nominal charges which will not require an amendment to this agreement. However, should a matter require research, consultation or audit work beyond this estimate, the Auditor of State and the County will agree to an appropriate revision in services and fee. These revisions will also be set forth in the form of the attached *Amendment to Letter of Arrangement*.

Your Responsibilities:

The County will provide in a timely manner all financial records and related information to us, an initial list of which has been furnished to you, including timely communication of all significant accounting and financial reporting matters, as well as working space and clerical assistance as mutually agreed upon and as is normal and reasonable in the circumstances. When and if for any reason the County is unable to provide these schedules, information and assistance, the Auditor of State and the County will mutually revise the fee to reflect additional services, if any, we require to achieve these objectives. These revisions will be set forth in the form of the attached *Amendment to Letter of Arrangement*.

Confidential Information:

You should make every attempt to minimize or eliminate the transmission of personal information to the Auditor of State (AOS). All documents you provide to the AOS in connection with our services including financial records and reports, payroll records, employee rosters, health and medical records, tax records, etc. should be redacted of any personal information. Personal information includes social security numbers, date of birth, drivers' license numbers or financial institution account numbers associated with an individual. The public office should redact all personal information from electronic records before they are transmitted to the AOS. This information should be fully blacked out in all paper documents prior to sending to the AOS. If personal information cannot be redacted from any records or documents, the public office must identify these records to the AOS.

If redacting this personal information compromises the audit or the ability to prepare financial statements, the public office and the AOS will consider these exceptions on a case-by-case basis. Additionally, if redacting this information creates a hardship on the public office in terms of resources, recordkeeping or other issues, the public office and the AOS may collaborate on alternative methods of providing the public office's data to the AOS without compromising the personal information of individuals served by the public office. The AOS is willing to work with the public office and it is our intent to greatly reduce the amount of personal information submitted to the AOS for audit or financial statement preparation purposes.

Tuscarawas County
May 6, 2016
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AU-C 905 requires us to include this restrictive language in our reports due to concerns that other readers may not fully understand the purpose of the report, the nature of the procedures applied in its preparation, the basis or assumptions used in its preparation, the extent to which the procedures performed are generally known or understood, and the potential for the report to be misunderstood, when taken out of the context for which it was intended.

However, under Revised Code Section 117.26, an audit report becomes a public record under Section 149.43, Revised Code, when we file copies of the report with the public officers enumerated in the Revised Code. When we file the reports, our working papers become available to the public upon request, subject to information protected for criminal investigations, by attorney-client privilege or by local, state or federal law. AU-C 905 does not affect public access to our reports or working papers.

Under generally accepted auditing standards, we must retain working papers for five years after the release date of our opinion. However, AOS policy requires we retain working papers for seven years or longer, as needed.

Peer Review Report

As required by *Government Auditing Standards*, we have attached a copy of our most recent external quality control review report (Peer Review). Audit organizations can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. The Auditor of State received a peer review rating of *pass*.

Tuscarawas County
May 6, 2016
Page 10

It is important that the public office review internal policies to find ways to eliminate as much personal information from financial records as possible by substituting non-personal information (i.e., change social security numbers to employee identification numbers).

Fee

Except for any changes in fees and expenses which may result from the circumstances described above, we expect our fees and expenses for our audit services will not exceed \$86,961.

Pursuant to Ohio Rev. Code Section 117.13, you may charge all of this audit's cost to the general fund or you may allocate the cost among the general fund and other eligible funds in accordance with Auditor of State Bulletin 2009-011.

Reporting

We will issue a written report upon completing our audit of your financial statements. We will address our report to those charged with governance. We cannot assure you that we will issue an unmodified opinion. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter paragraph(s), or withdraw from the engagement.

Upon completing our audit, we will also issue a written report in accordance with *Government Auditing Standards* on internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters.

Access to Our Reports and Working Papers

AU-C 905—*Alert That Restricts the Use of the Auditor's Written Communication* requires our reports to disclose the following:

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by Government Auditing Standards:

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

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance:

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

Tuscarawas County
May 6, 2016
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2CFR Part 200 REPORTING PACKAGE

2CFR Part 200 Ref.	Item	Responsibility	
		Auditee	Auditor
.508(b); .510(a)	Financial Statements	✓	
.515(a)	Report (opinion) on financial statements		✓
.300 (d); .310 (b); .508(b); .510(b)	Schedule of Federal Awards Expenditures	✓	
.515(a)	Report ("in-relation-to" opinion) on Schedule of Federal Awards Expenditures		✓
.515(b)	Report on Compliance and Internal Controls - Financial Statements		✓
.515(c)	Report on Compliance and Internal Controls - (Major) Federal Awards		✓
.515(d)	Schedule of Findings and Questioned Costs ¹		✓
.508(c); .511(a),(b)	Schedule of Prior Audit Findings ⁴	✓	
.512(a), (b)	Data Collection Form ²	✓	✓
.511(c)	Corrective Action Plan ³	✓	

¹ Required in all cases

² You may only submit the reporting package and Data Collection Form electronically. The reporting package will be uploaded and submitted along with the Data Collection Form. The Federal Audit Clearinghouse will distribute the required reporting packages to the Federal agencies per § .512(d) of the Uniform Guidance, if the audit requires distribution to a Federal-funding agency. Complete the auditee certification process and submit the single audit reporting package and the Data Collection Form electronically to the Federal Audit Clearinghouse within the earlier of 30 days after receipt of our reports or nine months after the end of the audit period.

³ Required for any GAGAS level or UG findings

SAMPLE
AMENDMENT #___ TO LETTER OF ARRANGEMENT

[Date]

Larry Lindberg, County Auditor
Tuscarawas County
125 East High Avenue
New Philadelphia, Ohio 44663

Dear Dear Mr. Lindberg:

The letter of arrangement dated May 6, 2016 between the Auditor of State and the County is hereby amended to reflect the following:

Description of / Causes for Amendment	Estimated Fee Effect
1	
2	
3	
4	
Total this amendment	\$0.00
Previous fee estimate	
Revised fee estimate	\$0.00

Please sign the copy of this letter in the space provided and return it to us. If you should have any questions, please call Amy Wilson, Senior Audit Manager, at 1-800-441-1389.

Very truly yours,

Dave Yost
Auditor of State of Ohio

David M. Shoemaker, CPA, Chief Auditor
Southeast Region

cc: Board of County Commissioners
Fiscal Report Review Committee

ACCEPTED BY _____

DATE _____

TITLE _____

Tuscarawas County
May 6, 2016
Page 12

Please sign and return this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities. If you have any questions, please call Amy Wilson, Senior Audit Manager at 740-432-6371.

Very truly yours,

Dave Yost
Auditor of State of Ohio

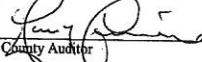


David M. Shoemaker, CPA
Chief Auditor
Southeast Region

Attachment

cc: Board of County Commissioners
Fiscal Report Review Committee

ACCEPTED BY:

 _____ 5/20/2016
County Auditor Date

 _____ 5/19/2016
County Commissioner Date

VOTE:

Kerry Metzger, yes;
Chris Abbuhl, yes;
Belle Everett, yes;



PEER REVIEW REPORT
April 3, 2015

The Honorable David Yost, Ohio Auditor of State
Office of Auditor of State
88 E. Broad Street, 5th Floor
Columbus, Ohio 43215

Dear Auditor of State:

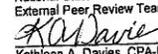
We have reviewed the system of quality control of the Ohio Auditor of State (the office) in effect for the period March 1, 2014 through February 28, 2015. A system of quality control encompasses the office's organizational structure and the policies adopted and procedures established to provide it with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The design of the system and compliance with it are the responsibility of the office. Our responsibility is to express an opinion on the design of the system and the office's compliance with the system based on our review.

We conducted our review in accordance with the policies and procedures for external peer reviews established by the National State Auditors Association (NSAA). In performing our review, we obtained an understanding of the office's system of quality control for engagements conducted in accordance with professional standards. In addition, we tested compliance with the office's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the office's policies and procedures on selected engagements. The engagements selected represented a reasonable cross-section of the office's engagements conducted in accordance with professional standards. We believe that the procedures we performed provide a reasonable basis for our opinion.

Our review was based on selective tests; therefore it would not necessarily disclose all design matters in the system of quality control or all compliance matters with the system. Also, there are inherent limitations in the effectiveness of any system of quality control; therefore, noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control of Ohio Auditor of State in effect for the period March 1, 2014 through February 28, 2015 has been suitably designed and was complied with during the period to provide the audit organization with reasonable assurance of performing and reporting in conformity with Government Auditing Standards in all material respects. Audit organizations can receive a rating of pass, pass with deficiency(ies), or fail. The Ohio Auditor of State has received a peer review rating of pass.


Keith Dommer, CPA
Team Leader
National State Auditors Association
External Peer Review Team


Kathleen A. Davies, CPA-PA
Concurring Reviewer
National State Auditors Association
External Peer Review Team

Headquarters Office
411 Linn Reginal Center, Suite 210
Lexington, KY 40503-3650
P (606) 724-1147, F (606) 724-4507
www.nsaact.org

Washington Office
The Hill of the States
444 N. Capitol Street, NW, Suite 234
Washington, DC 20001
P (202) 634-5451, F (202) 624-5473

RESOLUTION (473-2016) PAYMENT OF BILLS

It was moved by Commissioner Everett, seconded by Commissioner Abbuhl, to approve for payment the following bills.

911

American Electric Power	Tower Electric	407.47
Guernsey Muskingum Electric	Tower Electric	267.06

Auditor

MNJ Technologies	Payroll Printer	204.00
MNJ Technologies	Hard Drive Storage Printer	240.00

Commissioners

Pitney Bowes Global Finance	Lease/Postage Machine	669.00
Graphic Enterprises	Service Agreement	571.36
G & L Supply	Supplies	933.23
Frontier	Service/216.014.8124.092198.5	598.00
Pitney Bowes Reserve Account	Postage	20,000.00
Kayline	Supplies	304.73
American Electric Power	Electric/125 EH	5,237.56

Common Pleas

Matthew Bender & Co	Legal Publications	238.33
Magazines.com	Magazines/Jury Room	199.25
Matthew Bender & Co	Legal Publications	309.31

Community & Economic Development

Frontier	Service	51.31
JP Morgan Chase Bank	County Building Bond/Interest Payment	28,671.86
JP Morgan Chase Bank	County Building Bond/Principal Payment	41,911.36

Dog Pound

Coulter's Dog & Hunter Supply	Leashes	140.65
Damon Industries	Supplies	199.80
Sifferlin Animal Clinic	Medical Care	123.72

Emergency Management

Xerox Financial Service	Copier Lease	100.00
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Hazardous Mitigation Grant

Fitzpatrick Zimmerman & Rose	Real Estate Transfer	450.50
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Information Technology

Provantage	Supplies	54.47
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Job & Family Services

Patricia Carroll	FC Church Camp	524.95
Kelly Orlando	KPIP	600.00
Barbara Page	KPIP	300.00
Russell Sands	KPIP	300.00
Chrysalis Counseling Center	FACES/Assessments	1,750.00
Dennis & Jeanne Hostetler	FP Training Stipend	220.00
Walmart Community	Kinship/Clothes	296.84
Walmart Community	Kinship/Bedding	40.43
Walmart Community	Kinship	1,667.84
All About Children	Kinship/Daycare	1,160.00
Chelsie Jo Conner	Kinship/Daycare	1,144.50
American Electric Power	Kinship/Electric	285.57
East Central Ohio ESC	Kinship/Tutoring	40.00
William Marino Jr	Kinship/Rent & Deposit	900.00
Che're Cox	Independent Living	100.00
Dr Nicholas Varrati MD	Drug Screens	240.00
Tusc Co Health Dept	Birth Certificate	25.00
Constance Welsh	FC Neurofeedback & Family Therapy	375.00
Business Card	Prevention Fund/Bus Ticket	254.20
Business Card	Adoption Incentive	1,067.95

Karam's Kidz Center	Kinship/Tae Kwon Do	188.00
Johnson Auto Service	Kinship/Car Repairs	2,479.61
Business Card	Web Hosting Fee	142.54
Juvenile/Probate		
Ziegler Tire	Auto Repairs & Maintenance	53.13
Proforma Graphic Services	Laser Checks	136.00
Law Library		
Thomson Reuters West Payment	Patron Access	628.16
Thomson Reuters West Payment	Books on Subscription	255.75
Tusc Co Clerk of Courts	Notary Fees	273.00
Recorder		
Xerox Business Services	Indexing	5,021.63
Sheriff		
Holmes County Sheriff's Office	Confidential Funds	1,500.00
Vance's Law Enforcement	Ammunition	847.08
Fedex	Shipping	29.17
Agland	K-9 Food	35.99
Saul Mineroff Electrics	Audio Records	282.00
Helblings	Supplies	82.75
Union Hospital	Pre-Employment Drug Screening	62.25
Seana Todd Fortune	Travel	64.40
Seana Todd Fortune	Travel	34.04
Treasurer		
MNJ Technologies	HP Internal Hard Drive	740.00
Water & Sewer		
Cintas	Uniform Rental	363.42
Frontier	Service	45.02
Frontier	Service	52.39
Reidl's Garage	Repairs	489.76
Ron Austin	Travel	20.97
Kevin Sherer	Travel	20.65
Troy Pantelis	Cleaning	320.00
Staples	Supplies	136.12
Agland First Choice	Fuel	526.12
Frontier	Service	39.50
Frontier	Service	336.25
Civil Design Associates	Backflow Services	3,825.00
Village of Tuscarawas	Wainwright Consumption	1,917.43
Frontier	Service	39.57
Frontier	Service	38.49
Frontier	Service	69.70
Frontier	Service	69.70
American Electric Power	Electric	3,650.73
Northeast Ohio Natural Gas	Utility	59.78
Todd Tacy	Travel	25.22
American Electric	Service	5,467.85
Smart Bill	Customer Billing	1,907.05
Fastenal	Materials	71.30
State Electric Supply	Materials	106.05
Times Reporter	Legal Ad	207.70
Twin City Water & Sewer	Loan Payment/Midvale-Barnhill	25,022.50
WE Quicksall & Associates	Sandyville WWTP	3,681.00
VOTE:	Kerry Metzger, yes;	
	Chris Abbuhl, yes;	
	Belle Everett, yes;	

OTHER BUSINESS: Commissioner Metzger read the following press release:

May 17, 2016

Chimney Swift Tower to be installed at the Trenton Heritage Park

New Philadelphia, Ohio – On Tuesday, May 24 students of the Buckeye Career Center Natural Resources Program will erect a Chimney Swift Tower at the Trenton Heritage Park (3809 State Dam Rd, New Philadelphia OH 44663). The tower's purpose is to provide a home to Chimney Swifts, a threatened bird species in Tuscarawas County. The Tuscarawas County Park Department received the WILD School Site grant from the Ohio Department of Natural Resources for the tower materials and partnered with the Buckeye Career Center to build and install the tower. After construction, the park department hopes to install game cameras in the tower and make the footage available to local school districts.

Established in January 2004, the Tuscarawas County Park Department is the result of leadership and vision of many local community leaders, elected officials, government agencies, non-profit organizations, and dedicated individuals. The park department partners with local communities and non-profit organizations to fulfill its mission of providing a county-wide network of trails and parks, promoting natural, historical, agricultural, and recreational resources, stimulating community and economic growth, and enhancing the quality of life for the residents and guests of Tuscarawas County. The Park Department is guided by the Board of Commissioners, the Park Department Advisory Committee, and the Tuscarawas County Trail & Green Space Plan. For more information, visit <http://www.co.tuscarawas.oh.us/Park/index2.htm>.

CONTACT

Lana Milbern

Tuscarawas County Park Department Environmental Outreach Liaison Americorps Member

330.859.1050

lana@ruralaction.org

DISCUSSION: Jane Clay, Executive Assistant/Park Coordinator said she is excited to have the partnership with Buckeye Career Center and ODNR to construct the chimney swift tower. She also said it will provide an educational tool for schools and other environmental group to use. The park department is looking to place 2 trail cameras inside the tower to monitor the activity. This information can possibly be downloaded to YouTube which would enable anyone to access the information of the species. Construction of the tower was made possible through grants and there are 2 possible sponsors that might step up to purchase the trail cameras which cost under \$500.00 for both.

Commissioner Everett attended the Leadership Tuscarawas graduation. She said it was a very nice event and enjoyed the presentations and the introduction of next year's class. Commissioner Abbuhl mentioned the books each member of the class received. The book was tailored to their personality and things they can do to enhance and move forward in their careers.

Note: Commissioner Metzger requested the record to reflect it is 9:15 a.m. and Bid Openings for Engineer Project #1-2016 Reprofilng/Resurfacing will begin.

**RESOLUTION (474-2016) ADVISEMENT BIDS-ENGINEER PROJECT #1-2016
REPROFILING/RESURFACING**

It was moved by Commissioner Abbuhl, seconded by Commissioner Everett to take the following bids under advisement.

Bid Tabulation
Tuscarawas County
Project #1-2016 - Roadway Resurfacing
May 19, 2016 - 9:15 am
Engineer's Estimate: \$2,400,000

Bidder	Melway Paving	Newton Asphalt	Shelly & Sands	Superior	North Star Wenger
Bond	✓	✓	✓	✓	✓
Part 1 - CR 62 & 68	—	322,968. ⁷⁰	316,951. ⁵⁵	350,401. ⁵⁰	—
Part 2 - CR 84, 86, 88 (alternate)	—	650,182. ⁷⁰	569,524. ²⁵	659,386. ⁷⁰	—
Part 3 - CR102	—	409,358. ⁰⁰	—	389,632. ⁷⁵	395,256. ⁰⁰
Part 4 - CR 139	98,426. ⁶⁵	75,405. ⁷⁰	—	89,833. ⁶⁵	—
Part 5 - Lawrence Township	—	99,765. ⁰⁰	—	79,946. ⁷⁰	—
Part 6 - Village of Dennison	—	93,610. ⁰⁰	86,258. ⁰⁰	—	—
Part 7 - Village of Strasburg	—	193,456. ⁰⁰	—	197,093. ⁰⁰	—
Part 8 - Village of Sugarcreek	283,867. ⁰⁰	270,857. ⁰⁰	—	246,859. ⁰⁰	—
Part 9 - Village of Tuscarawas	—	59,550. ⁰⁰	53,420. ⁰⁰	—	—

VOTE: Kerry Metzger, yes;
 Chris Abbuhl, yes;
 Belle Everett, yes;

NO FURTHER BUSINESS COMING BEFORE THE BOARD.

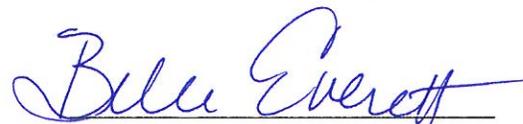
RESOLUTION (475-2016) ADJOURN

It was moved by Commissioner Abbuhl, seconded by Commissioner Metzger, to adjourn at 9:23 a.m. to meet in Regular Session, Monday, the 23rd day of May, 2016.

VOTE: Kerry Metzger, yes;
 Chris Abbuhl, yes;
 Belle Everett, yes;

We hereby certify the above and foregoing to be a true and correct account of the proceedings as had by and before us on the day and year first written above.





Attest: 
 Clerk of the Board