



**Auditor of State
Betty Montgomery**

TUSCARAWAS COUNTY

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**Auditor of State
Betty Montgomery**

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

Tuscarawas County
125 East High Avenue
P.O. Box 545
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 17, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Other auditors audited the financial statements of Starlight enterprises, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 17, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters that we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 17, 2005, we reported other matters related to noncompliance we deemed immaterial.

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Tuscarawas County
Independent Accountants' Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*
Page 2

We intend this report solely for the information and use of the audit committee, management, County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

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

Betty Montgomery
Auditor of State

June 17, 2005



Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Tuscarawas County
125 East High Avenue
P.O. Box 545
New Philadelphia, Ohio 44663

To the County Commissioners:

Compliance

We have audited the compliance of Tuscarawas County, Ohio, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying Schedule of Findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2004. In a separate letter to the County's management dated June 17, 2005, we reported an other matter related to federal noncompliance not requiring inclusion in this report.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could directly and materially affect a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Federal Awards Receipts and Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Tuscarawas County as of and for the year ended December 31, 2004, and have issued our report thereon dated June 17, 2005, which indicated the financial statements of Starlight Enterprises Inc. were audited by other auditors, and our opinion, insofar as it relates to the amounts included for this component unit, is based on the report of other auditors. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying Federal Awards Receipts and Expenditures Schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

We intend this report solely for the information and use of the audit committee, management, County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



Betty Montgomery
Auditor of State

June 17, 2005

TUSCARAWAS COUNTY

Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2004

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants/States Program	14.228	B-F-02-072-1 B-C-02-072-1 B-C-04-072-1 B-F-04-072-1 B-F-03-072-1	226,400 102,980 0 0 208,300	217,908 99,133 369 583 214,974
Total Community Development Block Grants/States Program			537,680	532,967
HOME Investment Partnerships Program	14.239	B-C-02-072-2	205,716	194,213
Total U.S. Department of Housing and Urban Development			743,396	727,180
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed through the Ohio Emergency Management Agency</i>				
State Domestic Preparedness Equipment Support Program	16.007	2003-MUP-30015 2003-TE-TX-0199 2002-TE-CX-0106	87,465 47,054 11,822	85,417 16,947 16,036
Total State Domestic Preparedness Equipment Support Program			146,341	118,400
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	2004VAGENE428T	27,178	27,178
Bulletproof Vest Partnership Program	16.607	N/A	4,123	4,123
Total U.S. Department of Justice			177,642	149,701
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio Department of Public Safety - Governor's Highway Safety Office</i>				
Highway Planning and Construction	20.205	4209.0	62,730	62,730
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 20951 TUS-CR66 - PID#78708 TUS-CR82A - PID#22721	640,008 55,622 90,816	614,892 55,622 90,816
Total Highway Planning and Construction			786,446	761,330
Total U.S. Department of Transportation			849,176	824,060
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Education unless noted otherwise:</i>				
<u>Special Education Cluster:</u>				
Special Education - Preschool Grants	84.173	071167-PGS1-2004 071167-PGS1-2005 071167-6BSF-2004 071167-PG-D7-2004 071167-6BSF-2005	9,479 1,441 20,416 4,175 3,237	11,560 440 24,980 4,175 0
Total Special Education - Preschool Grants			38,748	41,155
Total Special Education Cluster			38,748	41,155
Rehabilitation Services - Basic Support	84.126	N/A	6,614	6,614
<i>Passed through the Ohio Department of Rehabilitative Services</i>				
Grants for Infants and Families with Disabilities	84.181	J912 L043 K443	0 34,830 8,196	33,395 34,830 13,329
<i>Passed through the Ohio Department of Health</i>				
Total Grants for Infants and Families with Disabilities			43,026	81,554
Innovative Education Program Strategies	84.298	071167-C2S1-2005 071167-C2S1-2004	15 361	0 441
Total Innovative Education Program Strategies			376	441
Total U.S. Department of Education			88,764	129,764

TUSCARAWAS COUNTY

Federal Awards Receipts and Expenditures Schedule
For the Year Ended December 31, 2004

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant	93.667	N/A	58,622	58,622
Medical Assistance Program	93.778	071167-TCM 071167-CAFS	377,237 <u>376,290</u>	377,237 <u>376,290</u>
Total Medical Assistance Program			753,527	753,527
<i>Passed through the Ohio Department of Public Safety -</i>				
Rural Access to Emergency Devices Grant Program	93.259		<u>27,600</u>	<u>27,600</u>
Total U.S. Department of Health and Human Services			<u>839,749</u>	<u>839,749</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2004-GR-7007	<u>38,009</u>	<u>38,009</u>
Total U.S. Department of Homeland Security			<u>38,009</u>	<u>38,009</u>
Total			<u>\$2,736,736</u>	<u>\$2,708,463</u>

See accompanying Notes to the Federal Awards Receipts and Expenditures Schedule.

TUSCARAWAS COUNTY

**NOTES TO THE FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2004**

Note A – SIGNIFICANT ACCOUNTING POLICIES

The Federal Awards Receipts and Expenditures Schedule (the Schedule) is a summary of the activity of the County's federal award programs. The Schedule has been prepared on the cash basis of accounting.

Note B – FIFO METHOD

Federal Funds were commingled with other expenditures for the Title XX Medicare grant and Title XIX Medicaid grant. A first-in first-out (FIFO) method was used to arrive at grant expenditures for these federal programs.

Note C – REVOLVING LOAN PROGRAM

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low to moderate income households. The U.S. Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as an expenditure of the Community Development Block Grant program on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as expenditures on the Schedule.

The loans are collateralized by mortgages on the property and by promissory notes. In addition, all revolving loan funds are secured by personal guarantees, to the greatest extent possible. At December 31, 2004, there were no loans outstanding.

TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2004

1. SUMMARY OF AUDITOR'S RESULTS

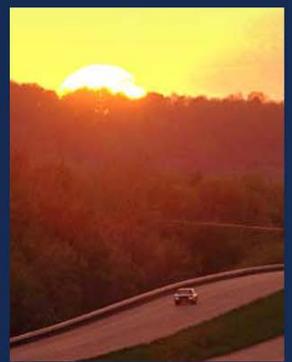
<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material non-compliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Community Development Block Grants/States Program – CFDA #14.228 Medical Assistance Program – CFDA #93.778
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

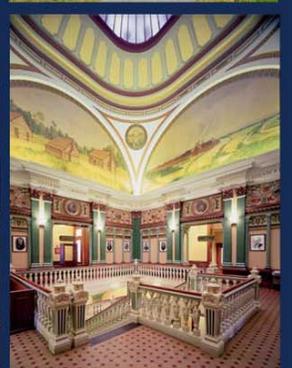
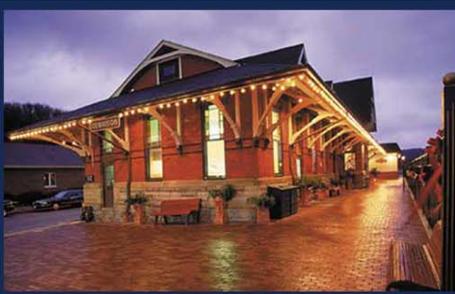
None



Tuscarawas County, Ohio



Comprehensive Annual Financial Report For the year ended December 31, 2004



On the Cover

The cover of the Comprehensive Annual Financial Report reflects a collection of scenes from several Tuscarawas County attractions, including:

Ernest "Mooney" Warther whose amazing carvings can be seen at the Warther Museum in Dover Ohio, was declared the "World's Master Carver" by fellow international carvers.

The first Christian settlement in Ohio was *Schoenbrunn Village*, founded by Moravian missionaries in what is now New Philadelphia. Reconstructed cabins exist on the village site today. *Trumpet in the Land*, Ohio's first outdoor drama, reflects the founding of this first settlement. "*Schoenbrunn*" is a German word meaning "beautiful spring".

In *Amish Country*, traffic habits are different from the ordinary. Travelers need to be alert and cautious and watch for the slow moving horse and buggies.

Atwood Lake is one of the state's -- and region's -- top lakes for sailing and pleasure boating. Atwood is one of ten lakes of The Muskingum Watershed Conservancy District, headquartered in New Philadelphia, operated for both flood control and recreation.

The Dennison Depot was located on the National Railway Defense Route. You can visit this beautifully restored Museum today and feel what the G.I.'s felt during the war.

Tuscora Park has many activities for young and the "young at heart". The grassy slopes of the park are beautifully shaded with large majestic trees, which allow for a peaceful setting for a picnic, family reunion, company picnic, or any special event.

The Tuscarawas County Courthouse can be seen in the center of the collage. In 1882, the county's third courthouse was built for a contract price of \$98,860. Currently the Courthouse building houses the Common Pleas courtrooms. The ground floor houses the County's Law Library and Board of Elections. The Courthouse is on the National Register of Historic Buildings.

"Tuscarawas", for which the county and the river are named, is an Indian word meaning "open mouth" or "mouth of the river". The outdoor beauty and plentiful events contribute to the reasons visitors make trips and return stops each year. Ohio's heritage begins here.

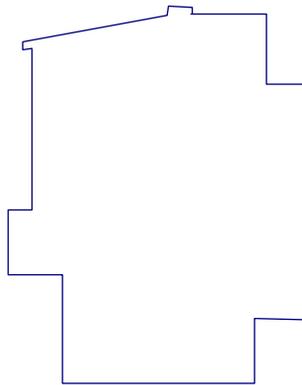
We would like to thank the Tuscarawas County Information Technology Department for designing the cover and providing the center photo of the Courthouse. We would also like to thank Jim Celuch of Celuch's Creative Imaging of New Philadelphia, Ohio for providing additional photography contained on the cover.

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Tuscarawas County, Ohio

Comprehensive Annual Financial Report

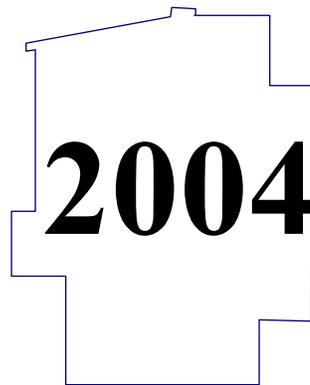
For the Year Ended December 31, 2004



Matt Judy
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

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



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

**MATT JUDY
Tuscarawas County Auditor**

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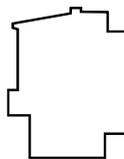
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Auditor's Office

Tuscarawas County

MATT JUDY, Auditor
125 E. High Avenue
New Philadelphia, Ohio 44663



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June 17, 2005

To the Citizens of Tuscarawas County
and to the Board of County Commissioners:

Honorable Chris Abbuhl
Honorable Kerry Metzger
Honorable James B. Seldenright

We are pleased to present the 2004 Comprehensive Annual Financial Report (CAFR) for the County of Tuscarawas. The responsibility for the accuracy of all data presented, its completeness, and fairness of presentation, rests with the County Auditor's Office and specifically, the Fiscal Reporting Section. To the best of our knowledge and belief, this report contains the financial statements and other financial and statistical data that provide a complete and full disclosure of all material aspects of the County. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of the County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of the County and the results of its operations with other governmental entities.

This report is presented in three sections: introductory, financial and statistical. The introductory section includes the transmittal letter, a copy of the GFOA Certificate of Achievement, a list of elected officials, and the County's organizational chart. The financial section includes the Independent Accountants' Report, the Management's Discussion and Analysis and the basic financial statements and schedules. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

REPORTING ENTITY

For financial reporting purposes, the County has included all agencies, departments and organizations that are not legally separate from the County (the primary government). Starlight Enterprises, Inc. and the Tuscarawas County Port Authority have been included as discretely presented component units based on the significant services and resources the County provides to them.

The County Auditor serves as fiscal agent for the following organizations which are included as agency funds in this report:

Tuscarawas County Soil and Water Conservation District
Tuscarawas County District Board of Health
Local Emergency Planning Commission

The following organizations have been excluded from the reporting entity because they are not fiscally dependent on the County and the County is not financially accountable for them:

- Tuscarawas County Educational Service Center
- Tuscarawas County Historical Society
- Tuscarawas County Committee on Aging, Inc.
- Tuscarawas County Law Library Association
- Tuscarawas County Agricultural Society
- New Philadelphia Municipal Court

The County is associated with the following Joint Ventures, Jointly Governed Organizations, Related Organizations and Insurance Purchasing Pools:

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

A complete discussion of the County's reporting entity is provided in Note 1 of the Financial Section.

COUNTY ORGANIZATION AND SERVICES

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 largest city in Tuscarawas County is New Philadelphia with a total of 17,056 residents. New Philadelphia has 7,338 housing units which are 65.8 percent owner occupied. The County's second largest city, with 12,210 residents, is Dover, which has 4,996 households with 71.9 percent owner occupied. Uhrichsville is the third largest city with a population of 5,662. Uhrichsville has 2,254 households with 66.3 percent owner occupied. In 2004, the average price for a home in Tuscarawas County was \$93,356. The County includes 568 square miles and has a 2000 census population of 90,914, of which 67,819 are age 18 or over.

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

ECONOMIC CONDITION AND OUTLOOK

Tuscarawas County also continues to be a Mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have increased an average of over 7 percent per year during each of the last ten years. The County imposed a 3 percent hotel/motel tax in 1980.

Agriculture contributes nearly \$68 million annually to the Tuscarawas County economy, making it one of County's largest industries. Farms located in the County have annual average receipts of \$56,849. The average farm size for the 1,070 farms located in the County is 146 acres, according to statistics from The Ohio State University Extension service. Tuscarawas County ranks 4th in the State in cattle production, 9th in hay production and 4th in milk production.

H&M Harley Davidson Buell has begun construction on new 33,000-square-foot facility which will be located on State Route 39 between Dover and New Philadelphia just off Interstate-77. The new building will have a 14,000-square-foot showroom. The service department will triple its current capacity.

Progressive Foam Technologies Inc. completed a 43,000-square-foot addition in 2004. New equipment has been installed, including a Batch Pre-Expander, at a cost of \$380,000, which replaced aging equipment. They have also improved their technology with the installation of a \$700,000 block mold machine which was imported from Italy.

Gradall, one of the County's top employers decreased their number of employees from 450 to 445. Gradall was acquired by JLG Industries, Inc. in 1999, and recently expanded their engineering staff to support JLG product acquisition. In 2004, JLG experienced an 8.8 percent growth in sales.

Smurfit Stone Container will keep its bag packaging division in New Philadelphia. Through several State sources Smurfit will receive \$5.4 million in loans to purchase new equipment which will make them more competitive. Tax abatements were also granted by the City of New Philadelphia. These actions help retain 320 jobs in the County.

Catio Foods located in Newcomerstown was granted an abatement as part of a \$5.79 million upgrade plus the creation of 26 new positions. They are increasing their facility by 30,000 square feet. They will also be adding \$790,000 of new machinery. Catio foods will increase their payroll by \$750,000.

The City of Uhrichsville instituted a special assessment on the City's property owners. Uhrichsville created a Storm Sewer District. Proceeds from the special assessment will be used to pay for projects to eliminate flooding within the City. The projects will be completed in phases.

Sales of existing homes in 2004 was very brisk due to low interest rates. The City of Dover had 320 property transfers with the average sale price of \$107,643, the City of New Philadelphia had 450 property transfers with the average sale price of \$102,147 and the Uhrichsville/Dennison area had 237 property transfers with an average sale price of \$63,585. The average sale price in Southern Tuscarawas County was \$90,758 and in the Northern end of the County was \$109,748.

CURRENT MAJOR INITIATIVES

The County Auditor's Office completed its property reappraisal for tax year 2004. The County contracted with the local firm, Ward and Associates, to complete the work. The cost of this contract was \$713,000. The average increase on residential property class was 10 percent, the average increase on agricultural property class was 15 percent and the average increase on commercial and industrial property class was 5 percent.

The Tuscarawas County Engineer's Department is responsible for 469 miles of roadway, which is the sixth highest mileage of all 88 counties in the State. In addition, the Department has maintenance responsibility for approximately 270 bridges, 148 large culverts, 2,950 small culverts, approximately 231,000 feet of guardrail, and numerous related items. During 2004, approximately 26 miles of County Roads were paved, approximately 65 miles of County Roads and a small number of township roads were chip-sealed (chip-seal treatment is a preventative maintenance item which serves to extend the life of the asphalt by 3 to 5 years), 33 cross culverts with a total length of 1,820 feet were replaced, and approximately 362 miles of roadway centerline was applied. Tuscarawas County experienced three (3) declared disasters in 2004; all were due to flooding situations. This caused a significant number of landslides on County and Township roads. In addition to the landslides, there was a very significant amount of debris removal, culvert and berm repair,

tree trimming, and other various work required as a result of these flood events. The long-term goal of the Engineer's Office is to construct and maintain a system of roads and bridges that will safely and efficiently serve the citizens of Tuscarawas County within funding constraints.

In conjunction with East Central Big Brothers Big Sisters, Coshocton Big Brothers Big Sisters and the Coshocton County Sheriff's Office, the Tuscarawas County Sheriff's Office sponsored a Youth Law Enforcement Academy to help bridge the gap between at-risk youth and law enforcement with it being named *Event of the Year* by Big Brothers Big Sisters. The Sheriff's Office also purchased a RUVIS SceneScope, which allows them to be on the cutting edge in obtaining latent fingerprints and other evidence like shoe impressions and explosive residue at crime scenes.

During 2004, the County Home installed a new heating boiler, finished the ladies wheelchair access ramp and re-installed a new "stoop/steps" on employee entrance.

The Community Corrections program won the 2004 Clifford Skeen award for "Quality in Community Corrections". The award is given to the agency/department considered to be best in the State of Ohio. This is the second time Community Corrections has won the distinguished award (1st time - 2002). Also in 2004, Community Corrections was recognized by Main Street New Philadelphia, Inc. for volunteer work completed within our community.

Tuscarawas County Job and Family Services is continuing in the Caseload Analysis and Accreditation initiatives that began in year 2003. Caseload Analysis is a comprehensive methodology to drive safety and permanency in Child Protective Services and supports consistent, systematic delivery of family-centered, strength-based services. Accreditation focuses on nationally recognized standards of excellence to assure that TCJFS is credible, is in compliance with governance, management and service standards, and is focused on mission-critical areas.

The Tuscarawas County Metropolitan Sewer District, Water and Sewer Departments completed nine (9) initiatives in 2004 including the substantial completion of six (6) major construction projects.

A Public Water System Vulnerability Assessment was conducted in accordance with the Public Health Security and Bio-terrorism Preparedness and Response Act of 2002. The Bio-terrorism Act added language to the Safe Drinking Water Act requiring every community public water system serving a population of greater than 3,300 people to conduct a vulnerability assessment and certify a copy to the United States Environmental Protection Agency Administrator followed by the preparation of an Emergency Response Plan that incorporates the results of the vulnerability assessment. The assessment was completed and certified to the United States Environmental Protection Agency Administrator in 2004. The emergency response plan had been prepared and will be certified in 2005.

A Drinking Water Source Protection Plan was developed in 2004, for the Wilkshire Hills Public Water System. The plan identifies possible sources of well contamination then with the aid of local public and private participants establishes protective barriers to safeguard the system's wells. The plan outlines many protective strategies, including establishing best management practices, pollution prevention initiatives, and the development of local and regional resolutions governing activities in and around the zone of influence. Since the Wilkshire Hills area wells are in the very productive River Valley Aquifer, the system is considered to be highly susceptible to contamination. This fact made the system eligible for an Ohio Environmental Protection Agency 319 grant which helped finance the plan development.

The District updated a DOS version of their meter reading management software to a windows based version in 2004. The "CONNECT" software serves as a vehicle for organizing and distributing meter readings between handheld electronic meter reading devices and billing software. The windows version also has permanent database of accounts information and report writing capabilities which were not available in the earlier version. Along with this upgrade, two (2) aging Trace Portable Interrogators were also replaced with Trace ReadAll handheld meter reading devices.

Waterlines were replaced in the Wilkshire Hills Water System along State Route 212 and in the Newland Drive area to improve service and fire protection. The cost of this project was \$59,800 and was financed with District funds.

Two waterlines were replaced in Mineral City, one on First Street and one on Short Street. The combined cost of these two replacements is \$84,000 and was financed with District funds.

Broadway Street Mineral City received a new 8 inch sanitary sewer and a pump station. This \$148,000 project was funded by an Ohio Public Works Commission loan and included the rehabilitation of an ejector station on First Street. This project will reduce the discharge of waste into a tributary of Huff Run.

The Village of Sandyville's Pump Station No. 1 received a complete mechanical overhaul. This \$70,000 project was funded by the Ohio Public Works Commission.

A new 8 inch sanitary sewer has been completed in the Schumacher Hollow area of Warwick Township. The new sewer was ordered by the Ohio Environmental Protection Agency and serves 21 homes. The Schumacher Hollow project cost was \$370,000 and was financed by an Ohio Public Works Commission grant and local revenues.

In 2004 the County Commissioners created the Park Department Advisory Committee. The Towpath Trail is a 101 mile long path of land that runs along the canal from Cleveland to New Philadelphia. Seventy of those miles have been opened to the public for recreational use. About half of the remaining 31 miles are located in Tuscarawas County. The County has received approximately \$200,000 from private donations, local, state and federal funding restore the path for recreational use.

FUTURE MAJOR INITIATIVES

The Sheriff's Office is actively working with the County Commissioners to upgrade the existing County-wide radio system to enable the County's first responders to communicate with Central Dispatch and with each other regardless of their location within our County when responding to a critical incident. The Sheriff's Office was informed in 2004 that it would receive half of the proceeds from a house seized because of illegal drug activity.

Tuscarawas County Job and Family Services, along with the Tuscarawas County Commissioners, created a Foster Care Planning Committee in June 2004. This committee is working on stabilizing foster care placements and costs. With increased County-wide collaboration, services will be better coordinated and, as a result, children and families will be safe, secure and self-sufficient. To meet this goal, nine initiatives have been undertaken.

For 2005, the County Home is completing repairs on the brick/roof areas of their building.

The County will be building a new dog pound.

The County Engineer has major projects planned which include the repaving of 25.4 miles of road, replacement of 4 bridges, concrete repair on an additional bridge, and waterproofing of 5 bridges. Plans to chip seal 65 to 80 miles of roadway during 2005 will act as a means of preserving our existing pavement. Roadway centerline will be applied to approximately 350 miles of County Roads this construction season. The Engineer will again be spending a large portion of resources repairing landslides, both from 2004 flood events and from the major flood event in January, 2005. Much of the work is anticipated to be at least partially financed with help from Federal Emergency Management Agency; however, a substantial amount of County funding will also be required. In addition to the landslides on County roads, the Engineer's Office is also assisting several townships with engineering advice and cost estimating for approximately twenty (20) sites damaged during the January, 2005 flood event.

FINANCIAL INFORMATION

Internal Controls In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding (1) the safeguarding of assets against loss from unauthorized use or disposition and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

As a recipient of Federal Funds, the County is responsible for providing adequate internal control to ensure compliance with applicable laws and regulations related to those programs. The County utilizes a fully automated accounting system as well as automated systems of control for capital assets and payroll. These systems, coupled with the manual auditing of each voucher prior to payment by the Fiscal Division of the Auditor's Office, ensure that the financial information generated is both accurate and reliable.

Under Ohio law, the Board of County Commissioners must adopt an appropriations budget by January 1st of a given year, or adopt a temporary appropriation measure with final passage of a permanent budget by April 1. No expenditure can be made from any budgetary account without the County Auditor certifying that funds are available or are being collected. When a purchase order is issued or a contract entered into by any County department or agency, the County Auditor encumbers the necessary funds to pay for the expenditure. Contracts or purchase orders are rejected and are invalid under Ohio law if sufficient appropriations are not available to permit the County Auditor to certify the transaction. A further discussion of the budgetary accounting system and its controls may be found in Note 2 of the Financial Section.

Budgetary Controls All funds, other than agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The 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 revenues 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.

Financial Reporting The County prepares financial statements following GASB Statement 34 – Basic Financial Statements-and-Management's Discussion and Analysis – for State and Local Governments." GASB 34 provides basic financial statements for reporting on the City's financial activities as follows:

Government-wide financial statements These statements are prepared on an accrual basis of accounting, which is similar to the basis of accounting followed by many businesses. The government-wide statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

Fund financial statements These statements present information for individual major funds rather than by fund type. Nonmajor funds are presented in total in one column. Governmental funds use the modified accrual basis of accounting and include reconciliation to the governmental activities accrual information presented in the government-wide financial statements. Proprietary and fiduciary funds use the accrual basis of accounting.

Statements of budgetary comparisons These statements present comparisons of actual information to the legally adopted budget. The budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

As a part of this reporting model, management is responsible for preparing a Management Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County finances for 2004.

Cash Management During the year ended December 31, 2004, the County's cash resources were divided into bank deposits and investments in federal agency securities, certificates of deposit, treasury notes, banker's acceptances, STAROhio and repurchase agreements. The County Treasurer, as custodian of all County monies, is responsible for investing idle funds and directing the investment policies of the County. The County pools its cash to maximize investment efficiency and to simplify accountability. Approximately 98 percent of all available monies are maintained continually in interest bearing activities. Interest is deposited almost entirely in the general fund.

During the year, the County made deposits which were collateralized by a securities pool. The County monitors this securities pool to insure that it carries a market value in excess of the total public funds on deposit monthly.

Risk Management The County maintains a self-funded health insurance program for employees and employs an administrator to monitor and process all claims. The County carries \$100,000 per employee and aggregate stop-loss coverage to insure the stability of the plan. The County also maintains comprehensive liability, official and employees' errors and omissions and property coverage.

OTHER INFORMATION

Independent Audit Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2004, by our independent auditor, Betty Montgomery, Auditor of State. In addition to meeting the requirements set forth in state statutes, the audit also is designed to meet the requirements of the Federal Single Audit Act Amendments of 1996.

County management plans to continue to subject the financial statements to an annual independent audit as part of the preparation of a CAFR. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls.

Awards The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Tuscarawas County, Ohio, for its Comprehensive Annual Financial Report for the year ended December 31, 2003. This was the eighteenth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents satisfy all program standards. Reports must conform to generally accepted accounting principles (GAAP) and satisfy all applicable legal requirements respective to the entity.

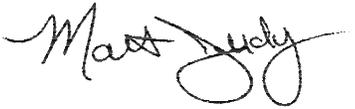
A Certificate of Achievement is valid for a period of one year. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of recognition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



Matt Judy
Auditor
Tuscarawas County



Larry Lindberg
Chief Deputy Auditor
Tuscarawas County

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Tuscarawas County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2003

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Nancy L. Zielke

President

Jeffrey R. Emery

Executive Director

Tuscarawas County, Ohio
Elected Officials
December 31, 2004

Board of Commissioners

Kerry Metzger
Bill Ress
James Seldenright

Engineer

Joseph S. Bachman

Auditor

Matt Judy

Prosecuting Attorney

Amanda Spies Bornhorst

Clerk of Courts

Rockne W. Clarke

Recorder

Lori L. Smith

Coroner

Dr. James G. Hubert

Sheriff

Walt Wilson

Court of Common Pleas – General

Edward E. O'Farrell
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

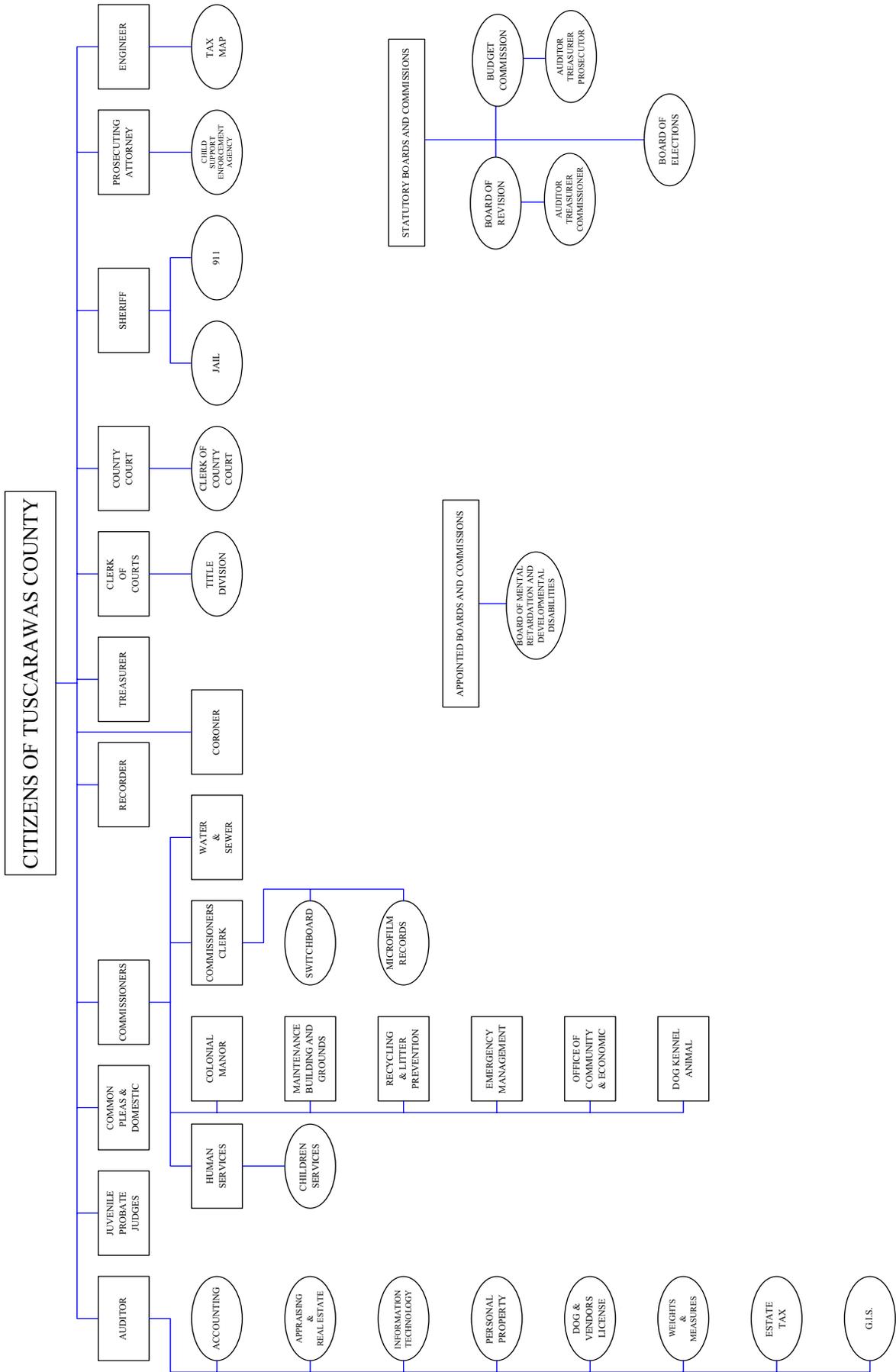
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

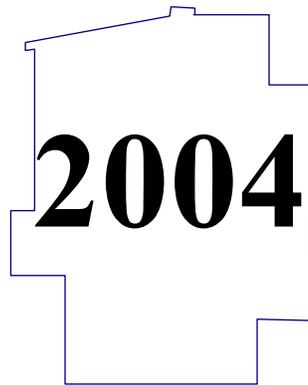
Mary Wade Space

TUSCARAWAS COUNTY GOVERNMENT



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



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

**MATT JUDY
Tuscarawas County Auditor**

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Auditor of State Betty Montgomery

INDEPENDENT ACCOUNTANTS' REPORT

Tuscarawas County
125 East High Avenue
P.O. Box 545
New Philadelphia, Ohio 44663

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Starlight Enterprises, Inc., which represent 4 percent, 4 percent and 8 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units and remaining fund information. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for Starlight Enterprises, Inc. on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Starlight Enterprises, Inc., in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Tuscarawas County, Ohio, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General, Mental Retardation Board, Public Assistance, and Motor Vehicle License and Gas Tax funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2005, 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. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We and the other auditors subjected the combining nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We and the other auditors did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Betty Montgomery
Auditor of State

June 17, 2005

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

The discussion and analysis of Tuscarawas County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2004. 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 2004 are as follows:

The assets of the County exceeded its liabilities at December 31, 2004 by \$100,345,315 (net assets). Of this amount \$18,384,355 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$15,923,343. The County's total net assets increased by \$750,510, which represents a 0.8 percent increase from 2003.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$48,872,621, a decrease of \$9,482 from the prior year. Of this amount, \$36,069,028 is available for spending (unreserved fund balance) on behalf of its citizens.

At the end of the current year, unreserved fund balance for the General Fund was \$13,928,215, which represents a 4.6 percent decrease from the prior year and represents 108.2 percent of total General Fund expenditures for 2004.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Statement of Net Assets and Statement of Activities

The statement of net assets presents information on all of the County's assets and liabilities, except for the County's fiduciary funds, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets 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 assets 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, nonfinancial 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.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

In the statement of net assets 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 economic development. 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 District is reported here.

Component Units - The County's financial statements include financial data of the Tuscarawas County Port Authority and Starlight Enterprises, Inc. These component units are described in the notes to the financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their 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 moneys, 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, Mental Retardation Board Fund, Public Assistance Fund, Motor Vehicle License and Gas Tax Fund, and the Capital Projects Fund.

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

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

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.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

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 fund to account for the Self-Insurance operations.

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2004 compared to 2003:

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Assets						
Current and Other Assets	\$69,072,715	\$67,628,188	\$2,594,462	\$2,818,744	\$71,667,177	\$70,446,932
Capital Assets, Net	28,819,667	29,467,017	15,964,337	15,826,654	44,784,004	45,293,671
<i>Total Assets</i>	<u>97,892,382</u>	<u>97,095,205</u>	<u>18,558,799</u>	<u>18,645,398</u>	<u>116,451,181</u>	<u>115,740,603</u>
Liabilities						
Current and Other Liabilities	11,992,779	11,881,126	83,595	117,116	12,076,374	11,998,242
Long-Term Liabilities:						
Due Within One Year	665,798	1,095,286	158,320	165,648	824,118	1,260,934
Due in More than One Year	961,847	518,625	2,243,527	2,367,997	3,205,374	2,886,622
<i>Total Liabilities</i>	<u>13,620,424</u>	<u>13,495,037</u>	<u>2,485,442</u>	<u>2,650,761</u>	<u>16,105,866</u>	<u>16,145,798</u>
Net Assets						
Invested in Capital Assets						
Net of Debt	28,679,529	29,257,632	13,612,345	13,337,852	42,291,874	42,595,484
Restricted:						
Capital Projects	11,022,709	10,790,813	0	0	11,022,709	10,790,813
Mental Retardation Board	11,520,909	10,771,617	0	0	11,520,909	10,771,617
Motor Vehicle and Gas Tax	4,959,880	3,355,054	0	0	4,959,880	3,355,054
County 911 Operations	4,101,310	4,672,456	0	0	4,101,310	4,672,456
Real Estate Assessment	1,001,821	1,129,659	0	0	1,001,821	1,129,659
Title Department Operations	608,857	694,288	0	0	608,857	694,288
Children Services	756,806	540,650	0	0	756,806	540,650
Economic Development and Growth	3,990,134	3,710,256	0	0	3,990,134	3,710,256
Other Purposes	1,706,660	1,423,476	0	0	1,706,660	1,423,476
Unrestricted	15,923,343	17,254,267	2,461,012	2,656,785	18,384,355	19,911,052
<i>Total Net Assets</i>	<u>\$84,271,958</u>	<u>\$83,600,168</u>	<u>\$16,073,357</u>	<u>\$15,994,637</u>	<u>\$100,345,315</u>	<u>\$99,594,805</u>

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As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$100,345,315 (\$84,271,958 in governmental activities and \$16,073,357 in business-type activities) as of December 31, 2004. By far, the largest portion of the County's net assets (42.1 percent) represents capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (18.3 percent) consists of unrestricted assets (\$18,384,355) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (39.6 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental net assets increased \$671,790 from \$83,600,168 in 2003 to \$84,271,958 in 2004. This is primarily the result of the County's increased sales tax and grant revenues in 2004.

Table 2 shows the changes in net assets for 2004 compared to 2003.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Revenues						
Program Revenues:						
Charges for Services	\$6,745,313	\$6,648,334	\$1,683,687	\$1,760,092	\$8,429,000	\$8,408,426
Operating Grants and Contributions	20,247,445	19,251,122	340,804	0	20,588,249	19,251,122
Capital Grants	749,630	871,590	0	0	749,630	871,590
Total Program Revenues	<u>27,742,388</u>	<u>26,771,046</u>	<u>2,024,491</u>	<u>1,760,092</u>	<u>29,766,879</u>	<u>28,531,138</u>
General Revenues:						
Property Taxes	9,371,983	9,351,625	0	0	9,371,983	9,351,625
Sales Taxes	10,077,250	8,692,705	0	0	10,077,250	8,692,705
Intergovernmental	2,715,540	2,864,539	0	0	2,715,540	2,864,539
Interest	853,889	917,004	0	0	853,889	917,004
Other	862,340	656,889	93,136	89,110	955,476	745,999
Total General Revenues	<u>23,881,002</u>	<u>22,482,762</u>	<u>93,136</u>	<u>89,110</u>	<u>23,974,138</u>	<u>22,571,872</u>
Total Revenues	<u>\$51,623,390</u>	<u>\$49,253,808</u>	<u>\$2,117,627</u>	<u>\$1,849,202</u>	<u>\$53,741,017</u>	<u>\$51,103,010</u>

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For the Year Ended December 31, 2004
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	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive	6,583,677	6,588,204	0	0	6,583,677	6,588,204
Judicial	3,894,157	3,754,557	0	0	3,894,157	3,754,557
Public Safety	7,543,942	7,926,398	0	0	7,543,942	7,926,398
Public Works	7,099,813	6,640,743	0	0	7,099,813	6,640,743
Health	7,040,376	6,274,549	0	0	7,040,376	6,274,549
Human Services	15,874,934	16,878,484	0	0	15,874,934	16,878,484
Consevation and Recreation	611,468	127,694	0	0	611,468	127,694
Intergovernmental	991,406	1,093,361	0	0	991,406	1,093,361
Internal Service Fund -						
External Portion	1,300,728	1,254,224	0	0	1,300,728	1,254,224
Debt Service:						
Interest and Fiscal Charges	11,099	14,461	0	0	11,099	14,461
Sewer	0	0	1,310,349	1,342,352	1,310,349	1,342,352
Water	0	0	728,558	770,257	728,558	770,257
Total Expenses	<u>50,951,600</u>	<u>50,552,675</u>	<u>2,038,907</u>	<u>2,112,609</u>	<u>52,990,507</u>	<u>52,665,284</u>
Increase (Decrease) in Net Assets	671,790	(1,298,867)	78,720	(263,407)	750,510	(1,562,274)
Net Assets Beginning of Year	<u>83,600,168</u>	<u>84,899,035</u>	<u>15,994,637</u>	<u>16,258,044</u>	<u>99,594,805</u>	<u>101,157,079</u>
Net Assets End of Year	<u><u>\$84,271,958</u></u>	<u><u>\$83,600,168</u></u>	<u><u>\$16,073,357</u></u>	<u><u>\$15,994,637</u></u>	<u><u>\$100,345,315</u></u>	<u><u>\$99,594,805</u></u>

Governmental Activities

Operating grants were the largest program revenue, accounting for \$20,247,445 or 39.2 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Motor Vehicle and Gas Tax; Public Assistance; and Mental Retardation and Developmental Disabilities.

The County's direct charges to users of governmental services made up \$6,745,313 or 13.1 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions and licenses and permits. The 1.5 percent increase from the prior year is due to increased services provided by the County Engineer to subdivisions.

Property tax revenues account for \$9,371,983 of the \$51,623,390, total revenues for governmental activities, or 18.2 percent of total revenues.

The County's sales tax is a major revenue component amounting to \$10,077,250 or 19.5 percent of total revenues. The 15.9 percent increase from the prior year is due to improving economic conditions and the Ohio General Assembly broadening the State's sales tax base.

The human services program accounted for \$15,874,934 of the \$50,951,600 total expenses for governmental activities, or 31.2 percent of total expenses. The next largest program was public safety, accounting for \$7,543,942 and representing 14.8 percent of total governmental expenses.

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Human services, which includes the department of job and family services, the child support enforcement agency, children services, the county home, and senior citizen programs, has decreased expenses from 2003 to 2004 by \$1,003,550. This decrease is substantially due to several state programs which were funded in 2003, but not 2004. Additional decreases are a result of downsizing of staff within the Child Support Enforcement Agency.

Health, which includes the mental retardation board, has increased expenses from 2003 to 2004 by \$765,827 primarily due fluctuations in capital outlay transactions.

Public works expenses, which used the motor vehicle and gas tax money, also has increased from 2003 to 2004 by \$459,070 due to the large number of repairs conducted due to 2004 flooding.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3
Governmental Activities

	Total Cost of Services 2004	Total Cost of Services 2003	Net Cost of Services 2004	Net Cost of Services 2003
Governmental Activities:				
General Government:				
Legislative and Executive	\$6,583,677	\$6,588,204	(\$3,424,884)	(\$3,161,913)
Judicial	3,894,157	3,754,557	(2,804,937)	(2,551,358)
Public Safety	7,543,942	7,926,398	(6,979,340)	(7,373,623)
Public Works	7,099,813	6,640,743	2,048,386	(786,971)
Health	7,040,376	6,274,549	(4,930,197)	(3,450,111)
Human Services	15,874,934	16,878,484	(5,631,911)	(5,371,652)
Consevation and Recreation	611,468	127,694	(455,419)	7,162
Intergovernmental	991,406	1,093,361	(967,217)	(1,069,175)
Intenal Service Fund - External Portion	1,300,728	1,254,224	(52,594)	(9,527)
Debt Service:				
Interest and Fiscal Charges	11,099	14,461	(11,099)	(14,461)
Total	\$50,951,600	\$50,552,675	(\$23,209,212)	(\$23,781,629)

Charges for services and grants of \$27,742,388 (54.5 percent of the total costs of services) are received and used to fund the expenses of the County. The remaining \$23,209,212 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive (48.0 percent), public works (128.9 percent), and human services expenses (64.5 percent) are funded by charges for services and operating grants.

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Management's Discussion and Analysis
For the Year Ended December 31, 2004
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Business-Type Activities

The net assets for business-type activities increased by \$78,720 during 2004. Major revenue sources were charges for services of \$1,683,687.

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, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of December 31, 2004, the County's governmental funds reported a combined ending fund balance of \$48,872,621, a decrease of \$9,482 in comparison with the prior year. Approximately 73.9 percent of this total (\$36,093,278) constitutes unreserved fund balance. This is a decrease of \$5,546,736 compared to 2003. The County encumbered over \$5 million to upgrade the County's emergency radio system. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$6,688,803) or a variety of other restricted purposes (\$6,090,540).

The General Fund is the primary operating fund of the County. At the end of 2004, unreserved fund balance was \$13,928,215 while total fund balance was \$14,143,629. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 108.2 percent to total General Fund expenditures, while total fund balance represents 109.9 percent of that same amount.

The fund balance of the County's General Fund decreased by \$728,353 during 2004. Key factors in this decrease are as follows:

1. A substantial decrease in interest, and
2. An increase in transfers from the General fund to various other funds.

The Mental Retardation Board had an unreserved fund balance of \$11,506,815 at the end of 2004, which was also the total fund balance. This fund balance represents 180.8 percent of total Mental Retardation Fund expenditures. The fund balance increased by \$946,858 during 2004. This increase resulted from revenues exceeding expenditures.

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

Unrestricted net assets of the Sewer District at December 31, 2004, were \$917,725, and for the Water District were \$1,531,042. Unrestricted net assets decreased by \$192,628.

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Budgetary Highlights

By State statute, the Board of County Commissioners adopts the annual operating budget for the County in January. For the General Fund, changes from the original to the final budget net change in fund balance was \$909,052. The majority of the increase of expenditures over revenues occurred from an increase in transfers made to various other governmental funds.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2004, was \$44,784,004 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements, equipment, infrastructure, and sewer/water lines.

Major capital asset events during 2004 included entering into a contract for over \$5 million to upgrade the County's emergency radio system. Table 4 shows 2004 balances compared to 2003:

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

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Land	\$1,591,404	\$1,591,404	\$232,894	\$232,894	\$1,824,298	\$1,824,298
Buildings and Improvements	22,568,735	22,530,007	1,115,416	1,162,442	23,684,151	23,692,449
Equipment	3,706,362	4,054,886	333,532	353,369	4,039,894	4,408,255
Construction in Progress	0	310,832	773,688	169,272	773,688	480,104
Infrastructure	953,166	979,888	0	0	953,166	979,888
Sewer/Water Lines	0	0	13,508,807	13,908,677	13,508,807	13,908,677
Totals	<u>\$28,819,667</u>	<u>\$29,467,017</u>	<u>\$15,964,337</u>	<u>\$15,826,654</u>	<u>\$44,784,004</u>	<u>\$45,293,671</u>

See Note 9 for additional information of capital assets.

Long-Term Debt - At December 31, 2004, the County had outstanding debt in the form of OWDA loans payable of \$1,368,189, and OPWC loans payable of \$675,803.

Table 5
Outstanding Debt at Year End

	Business-Type Activities	
	2004	2003
OPWC Loans Payable	\$675,803	\$723,058
OWDA Loans Payable	1,368,189	1,452,744
Totals	<u>\$2,043,992</u>	<u>\$2,175,802</u>

In addition to the long term debt, the County's long-term obligations include capital leases and compensated absences. Additional information on the County's long-term debt can be found in Note 15 of this report.

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Management's Discussion and Analysis
For the Year Ended December 31, 2004
Unaudited

Economic Factors

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the bed tax and reinvests the funds to promote tourism in Tuscarawas County. In 2004, the Visitors Bureau collected \$276,000. According to Longwoods International, visitors to Tuscarawas County spent nearly \$158 million and were responsible for funding over 400 jobs, which is approximately 1 percent of the County's labor force.

Property sales in 2004, including commercial and industrial properties and vacant land and lots, farmlands and homes totaled 2,444 which compared to 2003 sales of 2,286. The average sale prices of homes in the various communities were as follows: Dover City \$107,643; New Philadelphia \$102,147; Northern Tuscarawas County \$109,748; Dennison Village/Uhrichsville City \$63,585; Lake area \$107,388; and Southern Tuscarawas, which includes Newcomerstown, Gnadenuhthen and the Village of Tuscarawas \$90,758.

The labor force for Tuscarawas stood at 46,100 potential employees, with 43,700 employed and 2,400 unemployed. For December 2004 the Civilian Labor Force estimates list the County's unemployment rate at 5.2 percent compared to the State's unemployment rate of 5.9 percent. The national average for the same period was 5.9 percent.

A significant growth component has been the establishment of Tuscarawas County as a retail destination for a multi-county area. Because of this sustained retail growth, Tuscarawas County's sales tax collections have grown 223 percent since its inception, while the rate of one percent has remained unchanged.

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 Matt Judy, Tuscarawas County Auditor, Courthouse Annex, 125 East High Avenue, New Philadelphia, Ohio 44663 or by e-mail at judy@co.tuscarawas.oh.us.

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Tuscarawas County, Ohio

Statement of Net Assets

December 31, 2004

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Tuscarawas County Port Authority
Assets					
Equity in Pooled Cash and Cash Equivalents	\$41,796,524	\$2,971,023	\$44,767,547	\$0	\$0
Cash and Cash Equivalents					
in Segregated Accounts	0	120,300	120,300	288,592	55,160
With Fiscal Agents	1,457,629	0	1,457,629	0	0
Deposits	0	0	0	2,892	10
Materials and Supplies Inventory	725,780	75,509	801,289	5,128	0
Accrued Interest Receivable	173,982	0	173,982	0	0
Accounts Receivable	128,634	296,908	425,542	101,419	0
Internal Balances	873,713	(873,713)	0	0	0
Intergovernmental Receivable	6,503,425	4,435	6,507,860	0	18,430
Prepaid Items	421,283	0	421,283	12,862	0
Sales Tax Receivable	2,451,569	0	2,451,569	0	0
Property Taxes Receivable	9,369,575	0	9,369,575	0	0
Due from Primary Government	0	0	0	1,761	0
Loans Receivable	3,048,551	0	3,048,551	0	0
Loans Receivable from Component Unit	2,122,050	0	2,122,050	0	0
Nondepreciable Capital Assets	1,591,404	1,006,582	2,597,986	0	674,620
Depreciable Capital Assets, Net	27,228,263	14,957,755	42,186,018	500,319	4,388,828
<i>Total Assets</i>	<u>97,892,382</u>	<u>18,558,799</u>	<u>116,451,181</u>	<u>912,973</u>	<u>5,137,048</u>
Liabilities					
Accounts Payable	913,141	44,163	957,304	50,959	36,100
Accrued Wages	442,497	12,237	454,734	0	4,014
Contracts Payable	79,984	3,467	83,451	0	0
Intergovernmental Payable	1,093,718	23,728	1,117,446	0	10,046
Matured Compensated Absences Payable	34,218	0	34,218	0	0
Accrued Interest Payable	0	0	0	0	59,298
Short Term Notes Payable	0	0	0	0	2,122,050
Claims Payable	404,353	0	404,353	0	0
Deferred Revenue	9,023,107	0	9,023,107	35,000	0
Security Deposits	0	0	0	2,650	0
Other Accrued Liabilities	0	0	0	32,024	0
Due to Component Unit	1,761	0	1,761	0	0
Long-Term Liabilities:					
Due Within One Year	665,798	158,320	824,118	26,336	140,128
Due In More Than One Year	961,847	2,243,527	3,205,374	174,730	2,669,601
<i>Total Liabilities</i>	<u>13,620,424</u>	<u>2,485,442</u>	<u>16,105,866</u>	<u>321,699</u>	<u>5,041,237</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	28,679,529	13,612,345	42,291,874	299,253	186,219
Restricted for:					
Capital Projects	11,022,709	0	11,022,709	0	0
Mental Retardation Board	11,520,909	0	11,520,909	0	0
Motor Vehicle and Gas Tax	4,959,880	0	4,959,880	0	0
County 911 Operations	4,101,310	0	4,101,310	0	0
Real Estate Assessment	1,001,821	0	1,001,821	0	0
Title Department Operations	608,857	0	608,857	0	0
Children Services	756,806	0	756,806	0	0
Economic Development and Growth	3,990,134	0	3,990,134	0	0
Other Purposes	1,706,660	0	1,706,660	0	0
Unrestricted (Deficit)	15,923,343	2,461,012	18,384,355	292,021	(90,408)
<i>Total Net Assets</i>	<u>\$84,271,958</u>	<u>\$16,073,357</u>	<u>\$100,345,315</u>	<u>\$591,274</u>	<u>\$95,811</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2004

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	
Governmental Activities				
General Government:				
Legislative and Executive	\$6,583,677	\$3,096,839	\$61,954	\$0
Judicial	3,894,157	862,667	226,553	0
Public Safety	7,543,942	247,561	306,040	11,001
Public Works	7,099,813	434,094	8,129,292	584,813
Health	7,040,376	157,530	1,952,649	0
Human Services	15,874,934	669,066	9,570,957	3,000
Conservation and Recreation	611,468	5,233	0	150,816
Intergovernmental	991,406	24,189	0	0
Internal Service Fund - External Portion	1,300,728	1,248,134	0	0
Interest and Fiscal Charges	11,099	0	0	0
<i>Total Governmental Activities</i>	<u>50,951,600</u>	<u>6,745,313</u>	<u>20,247,445</u>	<u>749,630</u>
Business-Type Activities				
Sewer District	1,310,349	1,044,090	340,804	0
Water District	728,558	639,597	0	0
<i>Total Business-Type Activities</i>	<u>2,038,907</u>	<u>1,683,687</u>	<u>340,804</u>	<u>0</u>
Total - Primary Government	<u>\$52,990,507</u>	<u>\$8,429,000</u>	<u>\$20,588,249</u>	<u>\$749,630</u>
Component Units				
Workshop	\$839,156	\$917,588	\$0	\$0
Port Authority	649,626	0	0	0
Totals - Component Units	<u>\$1,488,782</u>	<u>\$917,588</u>	<u>\$0</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

- General Purposes
- Mental Retardation Board
- Aging
- Community Mental Health

Sales Taxes Levied for

- General Purposes

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Assets

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

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Workshop	Port Authority
(\$3,424,884)	\$0	(\$3,424,884)	\$0	\$0
(2,804,937)	0	(2,804,937)	0	0
(6,979,340)	0	(6,979,340)	0	0
2,048,386	0	2,048,386	0	0
(4,930,197)	0	(4,930,197)	0	0
(5,631,911)	0	(5,631,911)	0	0
(455,419)	0	(455,419)	0	0
(967,217)	0	(967,217)	0	0
(52,594)	0	(52,594)	0	0
(11,099)	0	(11,099)	0	0
(23,209,212)	0	(23,209,212)	0	0
0	74,545	74,545	0	0
0	(88,961)	(88,961)	0	0
0	(14,416)	(14,416)	0	0
(23,209,212)	(14,416)	(23,223,628)	0	0
0	0	0	78,432	0
0	0	0	0	(649,626)
0	0	0	78,432	(649,626)
3,249,935	0	3,249,935	0	0
4,941,555	0	4,941,555	0	0
766,155	0	766,155	0	0
414,338	0	414,338	0	0
10,077,250	0	10,077,250	0	0
2,715,540	0	2,715,540	0	0
853,889	0	853,889	0	1,973
862,340	93,136	955,476	0	754,369
23,881,002	93,136	23,974,138	0	756,342
671,790	78,720	750,510	78,432	106,716
83,600,168	15,994,637	99,594,805	512,842	(10,905)
<u>\$84,271,958</u>	<u>\$16,073,357</u>	<u>\$100,345,315</u>	<u>\$591,274</u>	<u>\$95,811</u>

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2004

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax	Capital Projects
Assets					
Equity in Pooled Cash and Cash Equivalents	\$13,165,698	\$9,854,228	\$498,772	\$949,284	\$5,220,425
Cash and Cash Equivalents					
With Fiscal Agents	0	1,457,629	0	0	0
Materials and Supplies Inventory	90,298	16,122	19,753	547,698	0
Accrued Interest Receivable	173,982	0	0	0	0
Accounts Receivable	40,950	9,475	25,528	5,093	0
Interfund Receivable	140,314	0	11,076	112	885,958
Intergovernmental Receivable	981,795	472,331	0	3,795,658	0
Prepaid Items	232,636	102,322	2,369	1,109	0
Sales Taxes Receivable	2,451,569	0	0	0	0
Property Taxes Receivable	3,317,540	4,808,146	0	0	0
Loans Receivable	0	0	0	0	2,861,296
Loans Receivable from Component Unit	0	0	0	0	0
<i>Total Assets</i>	<u>\$20,594,782</u>	<u>\$16,720,253</u>	<u>\$557,498</u>	<u>\$5,298,954</u>	<u>\$8,967,679</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$116,090	\$40,868	\$248,685	\$124,044	\$235
Accrued Wages	138,099	81,658	74,338	30,588	0
Contracts Payable	0	0	0	64,670	0
Intergovernmental Payable	158,650	83,489	684,759	32,835	0
Matured Compensated Absences Payable	210	20,100	10,236	0	0
Interfund Payable	192,330	1,171	4,327	0	0
Deferred Revenue	5,844,013	4,986,152	0	3,410,398	0
Due to Component Units	1,761	0	0	0	0
<i>Total Liabilities</i>	<u>6,451,153</u>	<u>5,213,438</u>	<u>1,022,345</u>	<u>3,662,535</u>	<u>235</u>
Fund Balances (Deficit)					
Reserved for Encumbrances	157,183	0	304,321	93,948	4,340,235
Reserved for Unclaimed Monies	58,231	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	2,837,046
Reserved for Interfund Receivable	0	0	0	0	885,958
Unreserved, Undesignated Reported in:					
General Fund	13,928,215	0	0	0	0
Special Revenue Funds	0	11,506,815	(769,168)	1,542,471	0
Capital Projects Funds	0	0	0	0	904,205
<i>Total Fund Balances (Deficit)</i>	<u>14,143,629</u>	<u>11,506,815</u>	<u>(464,847)</u>	<u>1,636,419</u>	<u>8,967,444</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$20,594,782</u>	<u>\$16,720,253</u>	<u>\$557,498</u>	<u>\$5,298,954</u>	<u>\$8,967,679</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Reconciliation of Total Governmental Fund Balances to
Net Assets of Governmental Activities
December 31, 2004*

Other Governmental Funds	Total Governmental Funds		
\$11,081,301	\$40,769,708	Total Governmental Funds Balances	\$48,872,621
		<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
0	1,457,629	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	28,819,667
51,909	725,780		
0	173,982		
47,588	128,634	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
182,024	1,219,484	Property Taxes	346,468
1,253,641	6,503,425	Intergovernmental	5,553,983
82,847	421,283	Sales Taxes	1,696,866
0	2,451,569		
1,243,889	9,369,575	Total	7,597,317
187,255	3,048,551		
2,122,050	2,122,050	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
\$16,252,504	\$68,391,670	Compensated Absences	(1,487,507)
		Capital Leases	(140,138)
		Total	(1,627,645)
\$383,219	\$913,141	An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.	622,243
117,814	442,497		
15,314	79,984		
133,765	1,093,498	An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.	(12,245)
3,672	34,218		
135,698	333,526		
2,379,861	16,620,424		
0	1,761		
3,169,343	19,519,049	<i>Net Assets of Governmental Activities</i>	\$84,271,958
1,793,116	6,688,803		
0	58,231		
2,309,305	5,146,351		
0	885,958		
0	13,928,215		
8,025,227	20,305,345		
955,513	1,859,718		
13,083,161	48,872,621		
\$16,252,504	\$68,391,670		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2004

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax	Capital Projects
Revenues					
Property and Other Taxes	\$3,302,455	\$5,030,972	\$0	\$0	\$0
Sales Taxes	9,173,333	0	0	0	0
Intergovernmental	2,361,777	2,614,369	6,381,912	5,757,721	0
Interest	845,018	0	0	8,871	0
Licenses and Permits	9,490	0	0	0	0
Fines and Forfeitures	213,307	0	0	75,781	0
Rentals	110,520	0	0	0	0
Charges for Services	2,218,787	0	0	341,983	0
Contributions and Donations	2,000	0	0	6,200	0
Other	202,973	97,561	211,839	37,970	225
<i>Total Revenues</i>	<u>18,439,660</u>	<u>7,742,902</u>	<u>6,593,751</u>	<u>6,228,526</u>	<u>225</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	4,524,384	0	0	0	0
Judicial	3,635,912	0	0	0	0
Public Safety	3,171,620	0	0	0	0
Public Works	130,196	0	0	5,641,624	0
Health	161,703	6,336,512	0	0	0
Human Services	601,065	0	7,696,870	0	0
Intergovernmental	431,079	0	0	0	0
Conservation and Recreation	191,086	0	0	0	0
Capital Outlay	0	0	0	0	79,157
Debt Service:					
Principal Retirement	21,732	24,402	13,263	0	0
Interest and Fiscal Charges	4,217	2,623	1,759	0	0
<i>Total Expenditures</i>	<u>12,872,994</u>	<u>6,363,537</u>	<u>7,711,892</u>	<u>5,641,624</u>	<u>79,157</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>5,566,666</u>	<u>1,379,365</u>	<u>(1,118,141)</u>	<u>586,902</u>	<u>(78,932)</u>
Other Financing Sources (Uses)					
Transfers In	240,000	0	319,742	0	90,975
Transfers Out	(6,535,019)	(432,507)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(6,295,019)</u>	<u>(432,507)</u>	<u>319,742</u>	<u>0</u>	<u>90,975</u>
<i>Net Change in Fund Balance</i>	(728,353)	946,858	(798,399)	586,902	12,043
<i>Fund Balance Beginning of Year - Restated (See Note 3)</i>	<u>14,871,982</u>	<u>10,559,957</u>	<u>333,552</u>	<u>1,049,517</u>	<u>8,955,401</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$14,143,629</u>	<u>\$11,506,815</u>	<u>(\$464,847)</u>	<u>\$1,636,419</u>	<u>\$8,967,444</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, 2004*

Other Governmental Funds	Total Governmental Funds		
		Net Change in Fund Balances - Total Governmental Funds	(\$9,482)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$1,202,812	\$9,536,239	Governmental funds report capital outlays as expenditures.	
0	9,173,333	However, in the statement of activities, the cost of those	
5,776,709	22,892,488	assets is allocated over their estimated useful lives as	
0	853,889	depreciation expense. This is the amount by which depreciation	
655	10,145	exceeded capital outlay in the current period.	
74,416	363,504	Capital Asset Additions	1,310,285
5,233	115,753	Current Year Depreciation	(1,724,214)
2,447,007	5,007,777		
52,569	60,769		
282,350	832,918		
9,841,751	48,846,815	Total	(413,929)
		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.	(233,421)
1,411,154	5,935,538	Revenues in the statement of activities that do not provide	
209,050	3,844,962	current financial resources are not reported as revenues	
3,896,673	7,068,293	in the funds.	
930,207	6,702,027	Property Taxes	(164,256)
279,323	6,777,538	Grants	759,358
7,540,044	15,837,979	Sales Taxes	903,917
800,320	1,231,399		
0	191,086	Total	1,499,019
1,107,972	1,187,129	Some expenses reported in the statement of activities,	
9,850	69,247	such as compensated absences and capital leases,	
2,500	11,099	do not require the use of current financial resources	
		and therefore are not reported as expenditures in	
		governmental funds.	
		Compensated Absences	(82,981)
		Capital Leases	69,247
16,187,093	48,856,297	Total	(13,734)
(6,345,342)	(9,482)	The internal service funds used by management to charge the	
		the costs of insurance and workers' compensation to	
6,556,809	7,207,526	individual funds are not reported in the entity-wide	
(240,000)	(7,207,526)	statement of activities. Governmental fund expenditures	
6,316,809	0	and related internal service fund revenues are eliminated.	(156,663)
(28,533)	(9,482)	<i>Change in Net Assets of Governmental Activities</i>	<u>\$671,790</u>
13,111,694	48,882,103		
\$13,083,161	\$48,872,621		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
General Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
Revenues				
Property and Other Taxes	\$3,167,926	\$3,220,610	\$3,302,455	\$81,845
Sales Taxes	8,700,000	8,700,000	9,097,450	397,450
Intergovernmental	2,267,722	2,371,600	2,369,373	(2,227)
Interest	1,183,361	1,100,000	1,236,405	136,405
Licenses and Permits	11,296	12,400	11,802	(598)
Fines and Forfeitures	206,481	248,000	215,736	(32,264)
Rentals	105,734	95,000	110,473	15,473
Charges for Services	2,291,196	2,304,738	2,321,124	16,386
Contributions and Donations	0	2,000	2,000	0
Other	376,900	357,840	191,794	(166,046)
<i>Total Revenues</i>	<u>18,310,616</u>	<u>18,412,188</u>	<u>18,858,612</u>	<u>446,424</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,801,182	4,951,263	4,595,090	356,173
Judicial	3,543,930	3,731,091	3,617,893	113,198
Public Safety	3,482,280	3,547,695	3,500,677	47,018
Public Works	151,231	151,231	140,866	10,365
Health	177,927	180,327	169,101	11,226
Human Services	604,397	604,395	563,221	41,174
Conservation and Recreation	431,051	431,451	431,079	372
Intergovernmental	78,362	196,086	191,086	5,000
<i>Total Expenditures</i>	<u>13,270,360</u>	<u>13,793,539</u>	<u>13,209,013</u>	<u>584,526</u>
<i>Excess of Revenues Over Expenditures</i>	<u>5,040,256</u>	<u>4,618,649</u>	<u>5,649,599</u>	<u>1,030,950</u>
Other Financing Sources (Uses)				
Transfers In	41,513	3,374	240,000	236,626
Transfers Out	(6,204,476)	(6,653,782)	(6,535,019)	118,763
<i>Total Other Financing Sources (Uses)</i>	<u>(6,162,963)</u>	<u>(6,650,408)</u>	<u>(6,295,019)</u>	<u>355,389</u>
<i>Net Change in Fund Balance</i>	(1,122,707)	(2,031,759)	(645,420)	1,386,339
<i>Fund Balance Beginning of Year</i>	13,010,751	13,010,751	13,010,751	0
Prior Year Encumbrances Appropriated	448,517	448,517	448,517	0
<i>Fund Balance End of Year</i>	<u>\$12,336,561</u>	<u>\$11,427,509</u>	<u>\$12,813,848</u>	<u>\$1,386,339</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
Mental Retardation Board Fund
For the Year Ended December 31, 2004

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$4,735,678	\$4,693,597	\$5,030,972	\$337,375
Intergovernmental	2,142,628	2,291,979	2,216,429	(75,550)
Other	131,096	28,000	88,123	60,123
<i>Total Revenues</i>	7,009,402	7,013,576	7,335,524	321,948
Expenditures				
Current:				
Health	7,119,403	7,190,373	6,289,001	901,372
<i>Excess of Revenues Over (Under) Expenditures</i>	(110,001)	(176,797)	1,046,523	1,223,320
Other Financing Uses				
Transfers Out	0	(432,507)	(432,507)	0
<i>Net Change in Fund Balance</i>	(110,001)	(609,304)	614,016	1,223,320
<i>Fund Balance Beginning of Year</i>	9,207,822	9,207,822	9,207,822	0
<i>Fund Balance End of Year</i>	\$9,097,821	\$8,598,518	\$9,821,838	\$1,223,320

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP) and Actual
Public Assistance Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$8,040,016	\$6,511,619	\$6,513,714	\$2,095
Other	254,771	25,000	187,102	162,102
<i>Total Revenues</i>	8,294,787	6,536,619	6,700,816	164,197
Expenditures				
Current:				
Human Services	9,709,360	7,956,544	7,896,115	60,429
<i>Excess of Revenues Under Expenditures</i>	(1,414,573)	(1,419,925)	(1,195,299)	224,626
Other Financing Sources				
Transfers In	1,264,899	362,978	319,742	(43,236)
<i>Net Change in Fund Balance</i>	(149,674)	(1,056,947)	(875,557)	181,390
<i>Fund Balance Beginning of Year</i>	907,348	907,348	907,348	0
Prior Year Encumbrances Appropriated	149,673	149,673	149,673	0
<i>Fund Balance End of Year</i>	<u>\$907,347</u>	<u>\$74</u>	<u>\$181,464</u>	<u>\$181,390</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues, Expenditures and Changes
 In Fund Balance - Budget (Non-GAAP) and Actual
 Motor Vehicle License and Gas Tax Fund
 For the Year Ended December 31, 2004*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$4,804,708	\$4,787,870	\$5,641,647	\$853,777
Interest	7,800	30,000	7,764	(22,236)
Fines and Forfeitures	78,551	95,000	78,189	(16,811)
Charges for Services	600,781	720,000	353,842	(366,158)
Contributions and Donations	0	6,200	6,200	0
Other	44,160	44,800	37,757	(7,043)
<i>Total Revenues</i>	5,536,000	5,683,870	6,125,399	441,529
Expenditures				
Current:				
Public Works	5,972,021	6,144,273	5,865,663	278,610
<i>Net Change in Fund Balance</i>	(436,021)	(460,403)	259,736	720,139
<i>Fund Balance Beginning of Year</i>	24,382	24,382	24,382	0
Prior Year Encumbrances Appropriated	436,021	436,021	436,021	0
<i>Fund Balance End of Year</i>	\$24,382	\$0	\$720,139	\$720,139

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio

Statement of Fund Net Assets

Proprietary Funds

December 31, 2004

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,640,385	\$1,330,638	\$2,971,023	\$1,026,816
Cash and Cash Equivalents in Segregated Accounts	63,345	56,955	120,300	0
Accounts Receivable	159,693	137,215	296,908	0
Intergovernmental Receivable	0	4,435	4,435	0
Materials and Supplies Inventory	41,758	33,751	75,509	0
<i>Total Current Assets</i>	<u>1,905,181</u>	<u>1,562,994</u>	<u>3,468,175</u>	<u>1,026,816</u>
<i>Noncurrent Assets:</i>				
Capital Assets:				
Land and Construction in Progress	860,082	146,500	1,006,582	0
Depreciable Capital Assets, Net	10,496,170	4,461,585	14,957,755	0
<i>Total Noncurrent Assets</i>	<u>11,356,252</u>	<u>4,608,085</u>	<u>15,964,337</u>	<u>0</u>
<i>Total Assets</i>	<u>13,261,433</u>	<u>6,171,079</u>	<u>19,432,512</u>	<u>1,026,816</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	40,079	4,084	44,163	0
Accrued Wages	8,330	3,907	12,237	0
Contracts Payable	3,467	0	3,467	0
Intergovernmental Payable	9,228	14,500	23,728	220
Compensated Absences Payable	16,738	5,281	22,019	0
OPWC Loans Payable	19,850	27,404	47,254	0
OWDA Loans Payable	42,606	41,441	84,047	0
Capital Leases Payable	5,000	0	5,000	0
Claims Payable	0	0	0	404,353
<i>Total Current Liabilities</i>	<u>145,298</u>	<u>96,617</u>	<u>241,915</u>	<u>404,573</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable (net of current portion)	23,656	4,180	27,836	0
Interfund Payable	885,958	0	885,958	0
OPWC Loans Payable (net of current portion)	306,497	322,052	628,549	0
OWDA Loans Payable (net of current portion)	510,534	773,608	1,284,142	0
Capital Leases Payable (net of current portion)	303,000	0	303,000	0
<i>Total Long-Term Liabilities</i>	<u>2,029,645</u>	<u>1,099,840</u>	<u>3,129,485</u>	<u>0</u>
<i>Total Liabilities</i>	<u>2,174,943</u>	<u>1,196,457</u>	<u>3,371,400</u>	<u>404,573</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	10,168,765	3,443,580	13,612,345	0
Unrestricted	917,725	1,531,042	2,448,767	622,243
<i>Total Net Assets</i>	<u>\$11,086,490</u>	<u>\$4,974,622</u>	<u>16,061,112</u>	<u>\$622,243</u>

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

Net assets of business-type activities

12,245
\$16,073,357

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
*Statement of Revenues,
Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2004*

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Fund</u>
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Operating Revenues				
Charges for Services	\$1,044,090	\$639,597	\$1,683,687	\$4,504,761
Other	82,975	10,161	93,136	30,012
<i>Total Operating Revenues</i>	<u>1,127,065</u>	<u>649,758</u>	<u>1,776,823</u>	<u>4,534,773</u>
Operating Expenses				
Personal Services	460,221	204,718	664,939	16,547
Materials and Supplies	25,425	64,120	89,545	0
Contractual Services	330,992	262,596	593,588	292,452
Claims	0	0	0	4,385,582
Other	12,251	8,227	20,478	0
Depreciation	408,151	164,418	572,569	0
<i>Total Operating Expenses</i>	<u>1,237,040</u>	<u>704,079</u>	<u>1,941,119</u>	<u>4,694,581</u>
<i>Operating Loss</i>	<u>(109,975)</u>	<u>(54,321)</u>	<u>(164,296)</u>	<u>(159,808)</u>
Non-Operating Revenue (Expenses)				
Grants	340,804	0	340,804	0
Interest and Fiscal Charges	(60,852)	(22,877)	(83,729)	0
Loss on Disposal of Capital Assets	(10,427)	(487)	(10,914)	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>269,525</u>	<u>(23,364)</u>	<u>246,161</u>	<u>0</u>
<i>Change in Net Assets</i>	159,550	(77,685)	81,865	(159,808)
<i>Net Assets Beginning of Year</i>	<u>10,926,940</u>	<u>5,052,307</u>		<u>782,051</u>
<i>Net Assets End of Year</i>	<u>\$11,086,490</u>	<u>\$4,974,622</u>		<u>\$622,243</u>

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

Change in net assets of business-type activities

(3,145)
\$78,720

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2004

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,120,150	\$655,969	\$1,776,119	\$0
Cash Received from Transactions With Other Funds	0	0	0	3,257,491
Cash Received from Transactions For Outside Organizations	0	0	0	1,248,134
Other Cash Receipts	83,619	5,726	89,345	30,012
Cash Payments to Employees for Services	(453,423)	(200,786)	(654,209)	(16,613)
Cash Payments for Goods and Services	(306,075)	(368,989)	(675,064)	(292,452)
Cash Payments for Claims	0	0	0	(4,352,706)
Other Cash Payments	(12,251)	(8,227)	(20,478)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>432,020</u>	<u>83,693</u>	<u>515,713</u>	<u>(126,134)</u>
Cash Flows from Noncapital Financing Activities				
Grants	340,804	0	340,804	0
Interfund Loans	(36,915)	0	(36,915)	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	<u>303,889</u>	<u>0</u>	<u>303,889</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	(576,752)	(144,414)	(721,166)	0
Principal Payments - OWDA Loans	(44,335)	(40,220)	(84,555)	0
Principal Payments - OPWC Loans	(19,851)	(27,404)	(47,255)	0
Principal Payments - Capital Lease	(5,000)	0	(5,000)	0
Interest Payments - OWDA Loans	(41,432)	(22,877)	(64,309)	0
Interest Payments - Capital Leases	(19,420)	0	(19,420)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(706,790)</u>	<u>(234,915)</u>	<u>(941,705)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	29,119	(151,222)	(122,103)	(126,134)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,674,611</u>	<u>1,538,815</u>	<u>3,213,426</u>	<u>1,152,950</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$1,703,730</u></u>	<u><u>\$1,387,593</u></u>	<u><u>\$3,091,323</u></u>	<u><u>\$1,026,816</u></u>

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2004

	<u>Business-Type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Fund</u>
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities				
Operating Loss	(\$109,975)	(\$54,321)	(\$164,296)	(\$159,808)
Adjustments:				
Depreciation	408,151	164,418	572,569	0
(Increase) Decrease in Assets:				
Accounts Receivable/Due from Primary Government	95,708	47,388	143,096	864
Intergovernmental Receivable	0	(4,435)	(4,435)	0
Materials and Supplies Inventory	(192)	(156)	(348)	0
Prepaid Items	800	136	936	0
Increase (Decrease) in Liabilities:				
Accounts Payable	33,078	(2,030)	31,048	0
Contracts Payable	3,467	(67,164)	(63,697)	0
Accrued Wages	4,505	2,468	6,973	0
Compensated Absences Payable	3,097	1,915	5,012	0
Due to Other Funds	(1,975)	(1,325)	(3,300)	0
Intergovernmental Payable	(4,644)	(3,201)	(7,845)	(66)
Claims Payable	0	0	0	32,876
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$432,020</u>	<u>\$83,693</u>	<u>\$515,713</u>	<u>(\$126,134)</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2004

	Private Purpose Trust	
	James Hindman Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$14,988	\$7,737,013
Cash and Cash Equivalents in Segregated Accounts	0	350,533
Property Taxes Receivable	0	72,855,251
Intergovernmental Receivable	0	175,823
<i>Total Assets</i>	14,988	\$81,118,620
Liabilities		
Intergovernmental Payable	0	\$75,941,045
Undistributed Monies	0	5,177,575
<i>Total Liabilities</i>	0	\$81,118,620
Net Assets		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$14,988	

See accompanying notes to the basic financial statements

Tuscarawas County
Statement of Changes in Fiduciary Net Assets
Private Purpose Trust Fund
For the Year Ended December 31, 2004

	<u>James Hindman Trust</u>
Additions	
Interest	\$515
Deductions	
Materials and Supplies	<u>799</u>
<i>Change in Net Assets</i>	(284)
<i>Net Assets Beginning of Year</i>	<u>15,272</u>
<i>Net Assets End of Year</i>	<u><u>\$14,988</u></u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 1 – Description of Tuscarawas County and Reporting Entity

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

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards and agencies that are not legally separate from the County. For Tuscarawas County, this includes the Children's Services Board, the Board of Mental Retardation and 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.

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 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. The County provides the building which houses the Educational Service Center.

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

Tuscarawas County Committee on Aging, Inc. The Tuscarawas County Committee on Aging, Inc. 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 Law Library Association The Tuscarawas County Law Library is operated by a non-profit association. Although the County contributes to the operation of the Law Library, the County is not involved in the selection of the trustees or management of the Law Library.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Tuscarawas County Agricultural 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 Agricultural Society. The members of the Society elect the Fair Board, the directors of the Society.

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

Discretely Presented Component Units The component units' columns in the entity-wide financial statements identify the financial data of the County's component units, Starlight Enterprises, Inc. and the Tuscarawas County Port Authority. They are reported separately to emphasize that they are legally separate from the County.

Starlight Enterprises, Inc. (Workshop) Starlight Enterprises, Inc. 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, under a contractual agreement with the Tuscarawas County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Tuscarawas County. The Tuscarawas County Board of MRDD provides the Workshop with their facilities, staff salaries, transportation, equipment (except that used directly in the production of goods or rendering of services), staff to administer and supervise training programs, various financial reporting, and other funds as necessary for the operation of the Workshop. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Tuscarawas County, the County has determined that it would be misleading to not reflect Starlight Enterprises, Inc. as a component unit of Tuscarawas County. Separately issued financial statements can be obtained from the Starlight Enterprises, Inc. of Tuscarawas County.

Tuscarawas County Port Authority (TCPA) The Tuscarawas County Port Authority is a legally separate entity, statutorily created under Section 4582.02 of the Ohio Revised Code, served by a five-member board of directors appointed by the Board of County Commissioners. The TCPA's sole authorized purpose is the development, construction and operation of a recreation facility that may include a public golf course or courses, golf club house, meeting facilities, a hotel and related facilities and except as the same may be expanded or limited as permitted by law. The TCPA is now encouraging industrial development. The TCPA's Board members are appointed by the Tuscarawas County Board of Commissioners. The TCPA is also economically dependent of the County for financial support and is therefore presented as a component unit of the County. Financial statements can be obtained from Harry A. Eadon Jr., Executive Director, Tuscarawas County Port Authority, 1112 Fourth Street NW, New Philadelphia, OH 44663.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

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

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

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

Tuscarawas County Soil and Water Conservation District The Soil and Water Conservation District is created by statute as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation 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 five member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of Township Trustees and Mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

Local Emergency Planning Commission The Local Emergency Planning Commission is statutorily created as a separate and distinct political subdivision of the State. Its members are appointed by the Emergency Response Commission. The Commission adopts its own budget, authorizes expenditures, hires and fires staff, and operates autonomously from the County. The activity of the Local Emergency Planning Commission is reported to the Emergency Response Commission.

Information in the following notes to the basic financial statements is applicable to the primary government. Information relative to the component units is presented in Notes 24 and 25.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds unless these pronouncements conflict with or contradict GASB pronouncements. The County has elected not to apply FASB statements and interpretations issued after November 30, 1989, to its business-type activities and enterprise funds. The most significant of the County's accounting policies are described below.

A. Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net assets 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 assets 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 fund 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 assets 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 enterprise 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 fund is presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

B. 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 funds assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

General Fund The general fund accounts for all financial resources except those required to be accounted for 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.

Mental Retardation Board Fund The mental retardation board fund accounts for the operation of a school and the costs of administering a workshop for the mentally retarded and developmentally disabled. Revenue sources include a County-wide property tax levy and Federal and State grants.

Public Assistance Fund The public assistance fund accounts for various Federal and State grants, as well as transfers from the general fund, used to provide 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 revenue derived from motor vehicle licenses, gasoline tax, and grant money. Expenditures are restricted by State law to County road and bridge repair and maintenance programs.

Capital Projects Fund The capital projects fund accounts for various revenues to be used for various County capital projects.

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

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

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

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

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

Internal Service Fund 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 fund accounts for a medical benefit self-insurance program for employees of the County and various external districts including townships and municipalities.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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

C. Measurement Focus

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

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

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

The private purpose trust fund is reported using the economic resources measurement focus.

D. 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 are prepared using the accrual basis of accounting. Proprietary and fiduciary funds also use 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, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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 6.) 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 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2004, but which were levied to finance year 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

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.

E. Cash, Cash Equivalents, and Investments

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

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

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

During 2004, investments were limited to Repurchase Agreements, Certificates of Deposit, Ginnie Mae Federal Agency Securities, Treasury Notes, Fannie Mae Federal Agency Securities, Freddie Mac Federal Agency Securities, Federal Home Loan Bank Notes, Bankers Acceptances and STAROhio.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

STAR 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. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2004.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the general fund during 2004 amounted to \$845,018, which includes \$569,273 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.

F. Inventory

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2004, 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.

H. 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 assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The City was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$2,500. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County has a policy of not depreciating any capital assets in the year they are acquired. Depreciation is computed using the straight-line method over the following useful lives:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

<u>Description</u>	<u>Estimated Lives</u>
Building and Improvements	40 years
Equipment	3-20 years
Infrastructure	10-50 years

The County's infrastructure consists of bridge replacements. The County reported infrastructure used in governmental activities for the first time in 2002. The County only reports the amounts acquired after 2001. The County plans to phase in the prior year amounts in future years.

I. 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 offset by a fund balance reserve account. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

J. 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.

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.

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

K. Accrued Liabilities and Long-term Obligations

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

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

L. Fund Balance Reserves

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, loans (community

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

development block grant monies loaned to local businesses, capital project trust monies loaned to local governments for various capital projects and monies loaned to the TCPA for various acquisitions, renovations and operations), interfund and unclaimed monies. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

M. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The government-wide statement of net assets reports \$39,610,855 of restricted net assets, of which \$14,067,564 is restricted by enabling legislation. Net assets restricted for other purposes includes funds for providing public assistance to general relief recipients and pay for their providers of medical assistance, tax collections used to enforce the payment of delinquent taxes, revenue derived from the sale of dog licenses, a County-wide litter control and recycling program, and various law enforcement operations.

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

N. 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 and self-insurance 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.

O. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

P. Interfund Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues.

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Q. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence.

R. 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.

S. Budgetary Data

All funds, other than agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The 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 revenues 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.

Note 3 – Change in Accounting Principles and Restatement of Prior Year Balance/Net Assets

A. Change in Accounting Principles

For 2004, the County has implemented GASB Statement No. 39, "Determining Whether Certain Organizations are Component Units" and GASB Statement No. 46, "Net Assets Restricted by Enabling Legislation" and GASB Technical Bulletin No. 2004-2, "Recognition of Pension and Other Postemployment Benefit Expenditures/Expense and Liabilities by Cost-Sharing Employers."

GASB Statement No. 39 states that entities for which a primary government is not financially accountable may still be reported as component units based on the nature and significance of their relationship with the primary government.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

GASB Statement No. 46 clarifies how enabling legislation should be defined when determining restricted net assets.

GASB Technical Bulletin No. 2004-2 addresses the amount that should be recognized as expenditure/expense and as a liability each period by employers participating in a cost-sharing multiple-employer pension and other postemployment benefit (OPEB) plans.

The implementation of GASB Statement No. 39, GASB Statement No. 46 and GASB Technical Bulletin No. 2004-2 did not affect the presentation of the financial statements of the County.

B. Restatement of Prior Year Balance/Net Assets

The growth special revenue fund had an understatement of loans receivable in the amount of \$100,000. This restatement had the following effect on fund balance of the nonmajor funds of the County as they were previously reported as of December 31, 2003:

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
Fund Balances, December 31, 2003	\$14,871,982	\$10,559,957	\$333,552	\$1,049,517
Loan Understatement	0	0	0	0
Adjusted Fund Balance, December 31, 2003	<u>\$14,871,982</u>	<u>\$10,559,957</u>	<u>\$333,552</u>	<u>\$1,049,517</u>
	Capital Projects	Nonmajor	Totals	
Fund Balances, December 31, 2003	\$8,955,401	\$13,011,694	\$48,782,103	
Loan Understatement	0	100,000	100,000	
Adjusted Fund Balance, December 31, 2003	<u>\$8,955,401</u>	<u>\$13,111,694</u>	<u>\$48,882,103</u>	

The loan receivable understatement had the following effect on net assets of governmental activities of the County as they were previously reported.

	Governmental Activities
Net Assets December 31, 2003	<u>\$83,500,168</u>
Loan Understatement	100,000
Adjusted Net Assets, December 31, 2003	<u>\$83,600,168</u>

Note 4 - 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 Statement 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:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. 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 basis operating statement.
5. Investments reported at fair value (GAAP) rather than cost (budget).

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	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
GAAP Basis	(\$728,353)	\$946,858	(\$798,399)	\$586,902
Revenue Accruals	722,194	(407,378)	107,065	(103,346)
Unreported Cash	72,997	0	0	219
Beginning Fair Value Adjustment for Investments	(349,479)	0	0	0
Ending Fair Value Adjustment for Investments	(26,760)	0	0	0
Expenditure Accruals	(107,107)	74,536	99,920	(10,503)
Encumbrances	(228,912)	0	(284,143)	(213,536)
Budget Basis	<u>(\$645,420)</u>	<u>\$614,016</u>	<u>(\$875,557)</u>	<u>\$259,736</u>

Note 5 - Cash and Cash Equivalents

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

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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Monies held by the County, which are not considered active, are classified as inactive. Beginning June 15, 2004, inactive monies could 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, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or its political subdivisions;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds;
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 similar securities or cash, equal value for equal value;
9. Commercial paper notes, corporate notes and bankers acceptances;
10. 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.

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. Bankers acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. 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.

Cash on Hand At year end, the County had \$323,620 in undeposited cash on hand which is included on the Financial Statements of the County as part of "Equity in Pooled Cash and Cash Equivalents."

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements."

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Deposits At year end the carrying amount of the County's deposits was \$9,461,644 and the bank balance was \$891,660. Of the bank balance:

1. \$491,419 was covered by federal depository insurance; and
2. \$400,241 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non compliance with federal requirements could potentially subject the County held to a successful claim by the FDIC.

Investments The County's investments are required to be categorized to give an indication of the level of custodial credit risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	Category		Carrying Amount	Fair Value
	2	3		
Repurchase Agreements	\$0	\$9,653,200	\$9,653,200	\$9,653,200
Ginnie Mae Federal Agency Securities	1,563	0	1,563	1,563
Treasury Notes	0	3,069,150	3,069,150	3,069,150
Fannie Mae Federal Agency Securities	0	3,970,325	3,970,325	3,970,325
Freddie Mac Federal Agency Securities	0	3,980,740	3,980,740	3,980,740
Federal Home Loan Bank Notes	0	21,406,795	21,406,795	21,406,795
Bankers Acceptances	0	1,176,028	1,176,028	1,176,028
State Treasurer's Investment Pool (STAROhio)			<u>1,404,945</u>	<u>1,404,945</u>
Total Investments			<u>\$44,662,746</u>	<u>\$44,662,746</u>

The classification of cash and cash equivalents, and investments on the financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."

A reconciliation between the classifications of cash and cash equivalents and investments on the financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3 is as follows:

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

	Cash and Cash Equivalents	Investments
GASB Statement No. 9	\$54,448,010	\$0
Investments of the Cash Management Pool:		
Repurchase Agreements	(9,653,200)	9,653,200
Ginnie Mae Federal Agency Securities	(1,563)	1,563
Treasury Notes	(3,069,150)	3,069,150
Fannie Mae Federal Agency Securities	(3,970,325)	3,970,325
Freddie Mac Federal Agency Securities	(3,980,740)	3,980,740
Federal Home Loan Bank Notes	(21,406,795)	21,406,795
Bankers Acceptances	(1,176,028)	1,176,028
State Treasurer's Investment Pool (STAROhio)	(1,404,945)	1,404,945
Cash on Hand	(323,620)	0
GASB Statement No. 3	\$9,461,644	\$44,662,746

Note 6 - Property Taxes

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2004 for real and public utility property taxes represents collections of 2003 taxes. Property tax payments received during 2004 for tangible personal property (other than public utility property) are for 2004 taxes.

2004 real property taxes are levied after October 1, 2004, on the assessed value as of January 1, 2004, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2004 real property taxes are collected in and intended to finance 2005.

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. 2004 public utility property taxes which became a lien December 31, 2003, are levied after October 1, 2004, and are collected in 2005 with real property taxes.

2004 tangible personal property taxes are levied after October 1, 2003, on the value as of December 31, 2003. Collections are made in 2004. Tangible personal property assessments are 25 percent of true value for capital assets and 23 percent for inventory.

The full tax rate for all County operations for the year ended December 31, 2004, was \$8.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2004 property tax receipts were based are as follows:

	Assessed Value
Real Estate	\$1,258,034,300
Public Utility Property	70,000,100
Tangible Personal	204,896,470
Total Property Taxes	\$1,532,930,870

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

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.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

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 portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2004 and for which there is an enforceable legal claim. In the general fund, the mental retardation board fund, the aging fund and the community mental health fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2004 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

Note 7 - Receivables

Receivables at December 31, 2004, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), loans and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables are considered collectible in full, including accounts receivable which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment. A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	
Local Government and Local Government Revenue Assistance	\$959,122
Motor Vehicle Distribution	2,790,312
Gasoline and Excise Taxes	994,589
Mental Retardation Grant and Subsidies	471,750
Children's Services Grant and Subsidies	19,000
Litter Control Grant and Subsidies	52,928
Other Community Improvement Grants and Subsidies	1,034,384
Other Law Enforcement Grants and Subsidies	76,937
Reimbursements	89,923
Miscellaneous	14,480
Total Governmental Activities	6,503,425
Business-Type Activities	
Grant Reimbursement	4,435
Total	\$6,507,860

Tuscarawas County, Ohio
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For the Year Ended December 31, 2004

The community development block grant monies loaned to local businesses (\$187,255), the monies loaned to the Tuscarawas County Agricultural Society for the purchase of a parking lot (\$388,000), the monies loaned to the Newcomerstown Community Improvement Corporation (\$2,473,296), and the monies loaned to the TCPA (\$2,122,050) are classified as loans receivable on the County financial statements and are also considered collectible in full.

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

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

Note 8 - 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; this tax was also upheld by the voters. 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 State Auditor the amount of the tax to be returned to the County. The State Tax Commissioner's certification must be made within forty-five days after the end of the month. The State Auditor then has five days in which to draw a warrant payable to the County. Sales tax revenue in 2004 amounted to \$9,173,333 credited to the general fund.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2004. 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 deferred.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 9 - Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2004, was as follows:

	Balance 12/31/2003	Additions	Deletions	Balance 12/31/2004
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,591,404	\$0	\$0	\$1,591,404
Construction in Progress	310,832	0	(310,832)	0
Total Capital Assets, not being depreciated:	<u>1,902,236</u>	<u>0</u>	<u>(310,832)</u>	<u>1,591,404</u>
Capital Assets, being depreciated:				
Building and Improvements	30,764,723	798,517	(104,434)	31,458,806
Equipment	12,720,307	822,600	(621,604)	12,921,303
Infrastructure	1,007,174	0	0	1,007,174
Total Capital Assets, being depreciated	<u>44,492,204</u>	<u>1,621,117</u>	<u>(726,038)</u>	<u>45,387,283</u>
Less Accumulated Depreciation:				
Building and Improvements	(8,234,716)	(687,549)	32,193	(8,890,072)
Equipment	(8,665,421)	(1,009,944)	460,424	(9,214,941)
Infrastructure	(27,286)	(26,721)	0	(54,007)
Total Accumulated Depreciation	<u>(16,927,423)</u>	<u>(1,724,214) *</u>	<u>492,617</u>	<u>(18,159,020)</u>
Total Capital Assets being depreciated, Net	<u>27,564,781</u>	<u>(103,097)</u>	<u>(233,421)</u>	<u>27,228,263</u>
Governmental Activities Capital Assets, Net	<u>\$29,467,017</u>	<u>(\$103,097)</u>	<u>(\$544,253)</u>	<u>\$28,819,667</u>

For 2004, the County has no additions to infrastructure. Therefore, infrastructure being reported consists of all amounts acquired during fiscal years 2002 and 2003. The County plans to phase in the amounts prior to 2002 in future years.

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$381,480
Judicial	91,649
Public Safety	502,157
Public Works	322,635
Health	184,557
Human Services	203,942
Conservation and Recreation	37,794
Total Governmental Activities Depreciation Expense	<u>\$1,724,214</u>

Tuscarawas County, Ohio
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For the Year Ended December 31, 2004

Capital asset activity for business-type activities for the year ended December 31, 2004, was as follows:

	Balance 12/31/2003	Additions	Deletions	Balance 12/31/2004
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$232,894	\$0	\$0	\$232,894
Construction in Progress	169,272	624,803	(20,387)	773,688
Total Capital Assets, not being depreciated	402,166	624,803	(20,387)	1,006,582
Capital Assets, being depreciated:				
Buildings	1,673,801	0	(5,124)	1,668,677
Equipment	1,065,981	59,224	(120,204)	1,005,001
Sewer/Water Lines	21,522,926	57,526	0	21,580,452
Total Capital Assets, being depreciated	24,262,708	116,750	(125,328)	24,254,130
Less Accumulated Depreciation				
Buildings	(511,359)	(43,055)	1,153	(553,261)
Equipment	(712,612)	(72,118)	113,261	(671,469)
Sewer/Water Lines	(7,614,249)	(457,396)	0	(8,071,645)
Total Accumulated Depreciation	(8,838,220)	(572,569)	114,414	(9,296,375)
Total Capital Assets being depreciated, Net	15,424,488	(455,819)	(10,914)	14,957,755
Business-Type Activities Capital Assets, Net	\$15,826,654	\$168,984	(\$31,301)	\$15,964,337

Note 10 - 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. Arthur J. Gallagher & Company administers all County real and personal property, comprehensive general liability including law enforcement liability, blanket crime coverage and public official's liability insurance. Argonaut Insurance Company covers up to \$25,000,000 per occurrence for real and personal property subject to a \$50,000 self-insured retention. Argonaut also provides \$1,000,000 per occurrence limit each for General Liability, Law Enforcement Liability and Public Official's Liability. These liability policies each have a \$50,000 self-insured retention. A \$5,000,000 Excess Liability policy is provided over all liability policies by Claredon America Insurance Company. The County also carries a comprehensive Boiler and Machinery policy by the Travelers Casualty and Surety of America on all county buildings with the property damage limits of \$50,000,000 subject to a \$1,000 deductible.

The County Commissioners purchase fleet insurance coverage from the Kennedy Insurance Agency with liability limits of \$1,000,000 combined single limit bodily injury and property damage. Some vehicles carry physical damage insurance with deductibles varying depending on the type of vehicle insured. Not all vehicles are afforded physical damage insurance.

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.

Tuscarawas County, Ohio
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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.

The County has elected to provide employees' major medical, vision and hospitalization through a self-insured program. The predominant participant is the County. The County maintains a Self-Insurance Internal Service Fund to account for and finance its uninsured risks of loss in this program. This plan provides a major medical plan with a \$100 single and \$200 family deductible. A third party administrator, AultCare, located in Canton, Ohio, reviewed all claims which were then paid by the County. The County purchases stop-loss coverage of \$100,000 per employee per year and an aggregate annual limit of \$1,000,000. The County pays coverage into the Self-Insurance Internal Service Fund for County employees, of \$677.36 family, \$290.08 individual per employee per month. Employees on the family plan are required to contribute \$7.64 per month towards their healthcare insurance, and employees on the single plan are required to contribute \$2.92 per month toward their healthcare insurance. The County also pays a \$4.31 monthly premium per employee for death benefit. These premiums are paid by the fund that pays the salary for the employee and is based on historic cost information.

The claims liability of \$404,353, reported in the fund at December 31, 2004, was estimated by the third party administrator and is based on the requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. Financial information relating to the fund's claims liability in 2003 and 2004 includes:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2003	\$350,066	\$4,289,776	\$4,268,365	\$371,477
2004	371,477	4,385,582	4,352,706	404,353

Note 11 - Defined Benefit Pension Plans

A. Ohio Public Employees Retirement System (OPERS)

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-6705 or (800) 222-7377.

Tuscarawas County, Ohio
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For the year ended December 31, 2004, the members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salaries. Members participating in the traditional plan who were in law enforcement contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2004 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003, and 2002 were \$1,844,596, \$1,633,816, and \$1,514,429 respectively; 92.03 percent has been contributed for 2004 and 100 percent for 2003 and 2002. Contributions to the member-directed plan for 2004 were \$18,039 made by the County and \$11,316 made by the plan members.

B. State Teachers Retirement System of Ohio (STRS Ohio)

Certified teachers, employed by the school for the Mental Retarded/Developmentally Disabled, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, OH 43215-3371 or by calling (614) 227-4090.

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on member contributions and earned interest matched by STRS Ohio funds times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balances from the existing DB Plan into the DC Plan or the Combined Plan. This option expired on December 31, 2001. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

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For the year ended December 31, 2004, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For year 2003, the portion used to fund pension obligations was 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2004, 2003, and 2002 were \$61,803, \$71,194, and \$54,650 respectively; 100 percent has been contributed for years 2004, 2003, and 2002. Neither the County nor any plan members made any contributions to the DC and Combined Plans for year 2004.

Note 12 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in *GASB Statement No. 12*. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 local government employer contribution rate was 13.55 percent of covered payroll (16.7 percent for public safety and law enforcement); 4.00 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase between 1.00 to 6.00 percent annually for the next eight years and 4.00 percent annually after eight years.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 369,885. Actual employer contributions for 2004 which were used to fund postemployment benefits were \$756,913. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2003, (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

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For the Year Ended December 31, 2004

B. State Teachers Retirement System of Ohio (STRS Ohio)

The County provides comprehensive health care benefits to certified teachers, employed by the school for the Mental Retarded/Developmentally Disabled, and their dependents through the State Teachers Retirement System (STRS Ohio). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare premiums. Benefit provisions and the obligations to contribute are established by STRS Ohio based on authority granted by State statute. Benefits are funded on a pay-as-you-go basis.

All STRS Ohio benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS Ohio funds is included in the employer contribution rate, currently 14 percent of covered payroll. For the year ended December 31, 2004, the STRS Ohio Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount equaled \$4,754 for year 2004.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. At June 30, 2004, the balance in the Fund was \$3.1 billion. For the year ended June 30, 2004, net health care costs paid by STRS Ohio were \$268,739,000 and STRS Ohio had 111,853 eligible benefit recipients.

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. Vacation time may not exceed one year's accrual without approval of management. No vacation time shall be carried over for more than three years. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire.

Note 14 - Capital Leases

During 1999, the County entered into capital leases for an election computer system and a GTE phone system. During 2001, the Job and Family Services Division of the County entered into capital leases for Verizon phone equipment and a Xerox copier. The County also entered into capital leases for two Minolta copiers during 2001. During 2002, the County entered into a capital lease for Minolta copier. During 2003, the County entered into several capital leases with Verizon for phone system equipment. The County also has a capital lease for sewer lines. These leases meet the criteria of a capital lease as defined by FASB Statement No. 13, "Accounting for Leases." Capital assets were capitalized at the present value of the minimum lease payments at the time the leases were entered into.

Tuscarawas County, Ohio
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The assets acquired through capital leases are as follows:

	Governmental Activities	Business-Type Activities
Asset:		
Machinery and equipment	\$472,264	\$0
Sewer/Water Lines	0	355,000
Less: Accumulated depreciation	(225,072)	(85,200)
Total	<u>\$247,192</u>	<u>\$269,800</u>

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

	Governmental Activities	Business-Type Activities	Total
2005	\$78,547	\$24,110	\$102,657
2006	52,352	24,800	77,152
2007	14,233	24,428	38,661
2008	5,144	24,055	29,199
2009	0	24,683	24,683
2010 - 2014	0	123,520	123,520
2015 - 2019	0	122,575	122,575
2020 - 2024	0	123,725	123,725
2025 - 2029	0	122,982	122,982
Total Minimum Lease Payment	<u>150,276</u>	<u>614,878</u>	<u>765,154</u>
Less: Amount Representing Interest	(10,138)	(306,878)	(317,016)
Present Value of Minimum Lease Payments	<u>\$140,138</u>	<u>\$308,000</u>	<u>\$448,138</u>

Note 15 - Long-Term Obligations

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities			
OPWC Loans:			
Sewer 2002 Sandyville	0.00%	\$149,286	2023
Sewer 1999 Wilkshire	0.00%	247,729	2020
Water 1998 Sandy Township Waterline	0.00%	183,981	2019
Water 1998 Schumacher Hollow	0.00%	90,149	2018
Water 1997 Sandyville	0.00%	135,955	2017
Water 1996 Wainwright	0.00%	138,000	2016
OWDA Loans:			
Sewer 1996 Stone Creek	0.00%	15,000	2006
Sewer 1989 Various Projects	7.89%	910,694	2014
Sewer 1983 Mineral City	5.50%	124,287	2004
Water 1998 Mineral City	2.00%	894,485	2023
Water 1996 Stone Creek	0.00%	15,000	2006
Water 1989 Various Projects	7.89%	181,167	2014

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

	Balance 12/31/03	Increase	Decrease	Balance 12/31/04	Amounts Due In One Year
<i>Business-Type Activities</i>					
OPWC Loans Payable:					
Sewer Sandyville	\$141,822	\$0	\$7,465	\$134,357	\$7,464
Sewer Wilkshire	204,376	0	12,386	191,990	12,386
Water Sandy Township Waterline	142,585	0	9,199	133,386	9,199
Water Schumacher Hollow	63,104	0	4,507	58,597	4,507
Water Sandyville	88,371	0	6,798	81,573	6,798
Water Wainwright	82,800	0	6,900	75,900	6,900
Total OPWC Loans Payable	723,058	0	47,255	675,803	47,254
OWDA Loans Payable:					
Sewer Stone Creek	4,500	0	1,500	3,000	1,500
Sewer Various Projects	588,240	0	38,100	550,140	41,106
Sewer Mineral City	4,735	0	4,735	0	0
Water Mineral City	733,748	0	31,141	702,607	31,764
Water Stone Creek	4,500	0	1,500	3,000	1,500
Water Various Projects	117,021	0	7,579	109,442	8,177
Total OWDA Loans Payable	1,452,744	0	84,555	1,368,189	84,047
Capital Leases Payable	313,000	0	5,000	308,000	5,000
Compensated Absences	44,843	33,851	28,839	49,855	22,019
Total Business-Type Activities	\$2,533,645	\$33,851	\$165,649	\$2,401,847	\$158,320
<i>Governmental Activities:</i>					
Capital Leases:					
Verizon: MRDD	\$558	\$0	\$179	\$379	\$186
Verizon: MRDD	1,504	0	483	1,021	501
Verizon: MRDD	250	0	80	170	83
Verizon: MRDD	26,541	0	13,022	13,519	13,519
Verizon: Sheriff	48,089	0	9,850	38,239	10,430
Allied Capital: MRDD	22,012	0	10,638	11,374	11,374
Allied Capital: Commissioner	8,911	0	3,474	5,437	3,772
Allied Capital: Commissioner	9,983	0	2,497	7,486	2,711
Xerox: Job and Family Services	1,799	0	1,799	0	0
Verizon: Job and Family Services	37,716	0	11,464	26,252	12,100
GTE Phone System	52,022	0	15,761	36,261	16,802
Total Capital Leases	209,385	0	69,247	140,138	71,478
Compensated Absences	1,404,526	125,465	42,484	1,487,507	594,320
Total Governmental Activities	\$1,613,911	\$125,465	\$111,731	\$1,627,645	\$665,798

The OPWC loans, the OWDA loans and the capital lease reported in the business-type activities will be paid from charges for services revenue in the enterprise funds. The capital leases reported in governmental activities will be paid from the general fund, the mental retardation fund and the public assistance fund. Compensated absences reported in the "Compensated Absences Payable" account will be paid from the general fund, the mental retardation fund, the public assistance fund, the motor vehicle license and gas tax fund, the child support enforcement agency fund, the county 911 fund, the jail

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operations fund, the real estate assessment fund, the certificate of title fund, the county home fund, the litter control fund, the dog and kennel fund, the community development block grant fund, the community corrections fund, and the felony delinquent care fund.

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

	OWDA Loans		OPWC Loans
	Principal	Interest	Principal
2005	\$84,047	\$34,139	\$47,254
2006	86,232	63,908	47,254
2007	87,910	59,231	47,254
2008	92,919	54,222	47,254
2009	98,285	48,856	47,254
2010 - 2014	586,440	149,264	236,271
2015 - 2019	199,505	29,575	188,372
2020 - 2023	132,851	8,797	14,890
Totals	\$1,368,189	\$447,992	\$675,803

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 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 \$36,823,272 at December 31, 2004.

The County Commissioners have guaranteed \$1,500,000 or 50% of the outstanding balance on the TCPA's bank promissory note for the first mortgage on the AK Steel Property. (See Note 25).

Conduit Debt The County has served as the issuer of \$27,345,000 in hospital revenue bonds. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital facilities are leased and subsequently sold to the hospital. The lease payments are made to the trustee, The Huntington Trust Company, in an amount equal to the debt principal and interest payments. The trustee then makes the principal and interest payments on the bonds. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. As of December 31, 2004, \$23,620,000 was still outstanding. The outstanding amount is comprised of \$17,320,000 from a new 2001 issue and \$6,300,000 from a 1993 issue.

The County has served as the issuer of two industrial development bonds for Primary Packaging Inc. in the amount of \$5,095,000. The proceeds were used to acquire, construct, improve and equip facilities. Payments are made by the companies to the trustee in an amount equal to the debt principal and interest

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payments. The trustee is PNC Bank Ohio, NA for Primary Packaging Inc. The trustee then makes the principal and interest payments on the bonds. The bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. The principal outstanding at December 31, 2004, was \$1,155,000. The outstanding amount is comprised fully from the 1995 issue.

Note 16 - Food Stamps

The County's Department of Human Services (Welfare) distributed, through contracting issuance centers, federal food stamps to entitled recipients within the County. The receipt and issuance of these stamps have the characteristics of federal "grants;" however, the Human Services Department merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Food Stamps are now disbursed using an automated computer system. The balance below is held as a precautionary measure against computer failure. Changes in the balance held by the County during 2004 were:

Balance 12/31/03	Receipts	Disbursements	Balance 12/31/04
\$19,091	\$0	\$16,091	\$3,000

Note 17 - Interfund Transactions

A. Interfund Balances

Interfund balances for the year ended December 31, 2004, consisted of the following:

Interfund Payable	Interfund Receivable					Total
	General Fund	Public Assistance Fund	Motor Vehicle License and Gas Tax Fund	Capital Projects Trust Fund	Nonmajor Funds	
Nonmajor Funds	\$134,816	\$770	\$112	\$0	\$0	\$135,698
General Fund	0	10,306	0	0	182,024	192,330
Mental Retardation Fund	1,171	0	0	0	0	1,171
Public Assistance Fund	4,327	0	0	0	0	4,327
Sewer Fund	0	0	0	885,958	0	885,958
Total	\$140,314	\$11,076	\$112	\$885,958	\$182,024	\$1,219,484

Interfund balances at December 31, 2004, represent charges for services or reimbursable expenditures. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year except for the \$885,958 interfund balance between the capital projects trust fund and the sewer fund which will be repaid through monthly payments of \$3,076.25 over a thirty year period. The repayments began in 1998.

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The general fund owes the children services fund \$179,667 for a transfer of 4th quarter cost allocation. \$10,306 and \$2,068 are owed to the public assistance fund and child support enforcement agency fund, respectively, for indirect cost allocations. An additional general fund obligation of \$289 to the revolving loan fund is for interest earned during 2004. The certificate of title fund, dog and kennel fund, child support enforcement agency fund, and litter fund owe the general fund \$1,950, \$725, \$5,650, and \$750, respectively, for longevity reimbursements. The litter fund, mental retardation fund, court computerization fund, and real estate assessment fund owe the general fund \$357, \$1,171, \$192, and \$915, respectively, for data processing supplies. The child support enforcement agency fund also owes the general fund \$33,223 for IV-D contract reimbursements. The litter fund and child support enforcement agency fund owe the general fund \$209 and \$400, respectively, for gasoline reimbursements, and the real estate assessment fund owes the motor vehicle fund \$112 for gasoline reimbursements. The county home fund owes the general fund \$445 for reimbursements of supplies and training. The public assistance fund owes the general fund \$4,327 for rent and utilities. The children services fund owes the public assistance fund \$770 for transportation reimbursements. The jail operations fund owes the general fund \$60,000 for a temporary cash advance made to assist with cash flow difficulties. The community development block grant fund owes the general fund \$30,000 for a cash advance.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2004, consisted of the following:

Transfer to	Transfer From			Total
	General Fund	Mental Retardation Fund	Nonmajor Funds	
Nonmajor Funds	\$6,124,302	\$432,507	\$0	\$6,556,809
General Fund	0	0	240,000	240,000
Public Assistance Fund	319,742	0	0	319,742
Capital Projects Fund	90,975	0	0	90,975
Total	\$6,535,019	\$432,507	\$240,000	\$7,207,526

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 certificate of title fund transferred \$200,000 to the general fund for excess funds. The mental retardation fund transferred \$432,507 to the permanent improvement-MRS fund for capital improvements. The county court special projects fund transferred \$40,000 to the general fund for funding court salaries.

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Note 18 - Contractual Commitments

As of December 31, 2004, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Computer and Technology Contracts	\$15,615
Building and Equipment Maintenance and Repairs	9,383
Consulting and Transportation Contracts	44,125
Health Services	12,304
Utilities and Staffing	31,957
Special Revenue Funds:	
Public Assistance	
Program Services and Equipment Maintenance	130,364
Motor Vehicle License and Gas Tax	
Consulting, Testing and Designing	9,265
Utilities and Equipment Repair	15,864
CSEA	
Utilities and Title IV-D Contracts	41,596
County 911	
Utilities and Professional Services	1,458
Jail Operations	
Inmate Medical Treatment	1,168
Building Repairs and Utilities	9,447
Real Estate Assessment	
Consulting and Maintenance	29,543
Certificate of Title	
Utilities and Equipment Repair	2,622
Children's Services	
Counseling	2,851
County Home	
Equipment Repairs and Utilities	22,592
Litter Control	
Recycling Contracts	9,358
Dog and Kennel	
Medical Care	600
Equipment Repairs and Utilities	1,325
Community Economic Development	
Utilities and Staffing	2,389
Felony Delinquent Care	
Utilities and Vehicle Maintenance	726
Indigent Guardianship	
Investigation and Guardianship	1,500
Recorder's Special	
Imaging Services	13,199
Southern District Probation	
Equipment Maintenance and Repairs	461

(continued)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Funds/Projects	Contract Amount Outstanding
Capital Projects Funds:	
Permanent Improvement	
911 Radio Project	\$1,000,000
Permanent Improvement - County Home	
Building Repairs	10,000
Capital Projects Trust	
911 Radio Project	4,335,748
Utilities and Building Maintenance	3,420
Court Computerization	
Computer Contracts and Utilities	12,546
Canal	
Maintenance and Construction	149,228
Norma Johnson Nature Preserve	
Utilities	125
Enterprise Funds:	
Sewer Fund	
Consulting and Utilities	26,578
Construction Project and Equipment Repairs	468,168
Water Fund	
Consulting and Utilities	38,694
Construction Project	4,364

Note 19 - Contingent Liabilities

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

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

Note 20 - Joint Ventures

A. Joint County Public Defender's Commission

The Joint County Public Defender's Commission has six members. Tuscarawas and Carroll County commissioners each appoint three members. The purpose of the Commission is to provide legal assistance to indigent individuals charged with a serious criminal offense. The Commission exercises total operational control including budgeting, appropriating, contracting, and designating management. 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 2004, the County contributed \$309,525 which represents 80 percent of total contributions. Complete financial statements can be obtained from the Joint County Public Defender's Commission, Tuscarawas County, Ohio.

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B. Tuscarawas County Regional Planning 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 61 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, economical and governmental characteristics, functions and services, and other aspects of the region or the County, respectively. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2004, the County contributed \$62,000 which represents 92 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

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

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring and evaluating a community-based mental health and substance abuse program. The Board is managed by an eighteen member board of trustees, six appointed by the commissioners of Tuscarawas County, four by Carroll County, four by the Ohio Department of Alcohol and Drug Addiction Services and four appointed by the director of the State Department of Mental Health. The trustees exercise total control of the operation of the Board including budgeting, appropriating, contracting and designating management. Continued existence of the Board is dependent on the County's continued participation; however, the County does not have an equity interest in the Board. The Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2004, the County made no contributions to the ADAMHS Board. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

Note 21 - Jointly Governed Organizations

A. Tuscarawas County Family and Children First Council (Council)

The Council provides services to multi-need youths in Tuscarawas County. There are twenty-eight organizations which are members of the Council. The operations of the Council are controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. In 2004, the County contributed \$29,234 which represents 93 percent of total contributions.

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

The District 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 2004, the District's revenues were received from haulers; no monies were received from the County.

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Notes to the Basic Financial Statements
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C. Multi-County Juvenile Attention Center (Center)

The Center is jointly operated by Tuscarawas, Carroll, Wayne, Holmes, Stark and Columbiana Counties for the purpose of providing training, treatment and rehabilitation of delinquent, dependent, abused or neglected children. The operation of the Center is controlled by a joint board of commissioners whose membership consists of the three commissioners from each participating county. The Board exercises total control over the operation of the Center including budgeting, appropriating, contracting and designating management. Budgets are adopted by the governing board of commissioners. Each County's degree of control is limited to its representation on the Board. In 2004, the County contributed \$1,092,335 which represents 16 percent of total contributions.

D. Community Improvement Corporation of Tuscarawas County (Corporation)

The Corporation is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugar Creek and Gnadenuhthen. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2004, the County contributed \$1,000 which represents 2 percent of total contributions.

E. The Area Office on Aging (Council)

The Area Office on Aging is a regional council of governments that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating County. The Board has total control over budgeting, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within member Counties. The continued existence of the Council is not dependent on the County's continued participation and no equity interest exists. The Council has no outstanding debt. In 2004, no monies were received from the County.

F. Tuscarawas County Tax Incentive Review Council (TCTIRC)

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 48 members, consisting of three members appointed by the County Commissioners, eighteen members appointed by municipal corporations, sixteen members appointed by township trustees, one member from the County Auditor's Office and ten members appointed by boards of education located within the County. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the council can make written recommendations to the legislative authority that approved the agreement. There is no cost associated with being a member of this Council. The continued existence of the TCTIRC is not dependent upon the County's continued participation and no measurable equity interest exists. The County did not make any contributions to this organization in 2004.

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G. Stark Regional Community Corrections Center (SRCCC)

SRCCC is a community based corrections facility that provides residents of the facility educational, vocational substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of eleven common pleas court judges. The members consist of one judge from Holmes County, two judges each from Wayne and Tuscarawas Counties, and six judges from Stark County. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Funding comes from the State. The County did not make any contributions to this organization in 2004.

H. Ohio Mid-Eastern Governments Association (OMEGA)

OMEGA is a ten county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum and Tuscarawas counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application for Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a seventeen member executive board comprised of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The board has total control over budgeting, personnel and financial matters. Each member currently pays a per capita membership fee based on the most recent United States census. During 2004, OMEGA received \$7,838 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, PO Box 130, Cambridge, Ohio 43725.

I. Mid-Eastern Ohio Regional Council (MEORC)

MEORC is a jointly governed organization among fourteen counties in Ohio. MEORC provides services to the mentally retarded and developmentally disabled residents in the participating counties. MEORC is governed by a Council made up of the superintendents of each county's Board of Mental Retardation and Developmental Disabilities. Revenues are generated by fees and State grants. The Council does not have any outstanding debt. During 2004, MEORC received \$46,194 for membership and annual project service fees. Information can be obtained from 11700 Upper Gilchrist Road, Mount Vernon, Ohio 43050.

Note 22 - Related Organizations

A. Tuscarawas County University Branch District

The County Commissioners are responsible for appointing the trustees of the Tuscarawas County University Branch District, but the County's accountability does not extend beyond making the appointments.

B. Tuscarawas County Public 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2004

Note 23 - Related Party Transactions

During 2004, the County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of programs to the Workshop. Starlight Enterprise, Inc., a discretely presented component unit of the County, reported \$98,471 for such contributions. Starlight Enterprise, Inc. recorded support and revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$1,608,838.

The County has outstanding loans with the Tuscarawas County Port Authority, a discretely presented component unit of the County, in the amount of \$2,122,050 at December 31, 2004.

Note 24 – Starlight Enterprises, Inc.

A. Significant Accounting Policies

Nature of Operations The organization is a sheltered workshop for mentally 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. Substantially all of the organization's accounts receivable balances are from clients primarily in East Central Ohio.

Accounting Basis The financial statements of the Workshop 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.

Fund Accounting In order to ensure observance of limitations and restrictions placed on the use of the resources available to the organization, the accounts of the organization are maintained in accordance with the principles of "fund accounting." This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified.

Component Unit The organization is a component unit of another government, Tuscarawas County.

Accounts Receivable The organization uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2004. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

Inventory Inventories, which consist of raw materials and products produced by the organization, are stated at the lower of cost or market determined on the first-in, first-out (FIFO) basis.

Property and Equipment Property and equipment are carried at cost. Depreciation is provided over the estimated useful lives of the related assets. Maintenance and repairs are charged to operations when incurred. Renewals and betterments of a nature considered to materially extend the useful lives of the assets are capitalized. When assets are retired or otherwise disposed of, the assets and related allowances for depreciation are eliminated from the accounts, and any resulting gain or loss is reflected in income. Depreciation for financial reporting is based on the following policies:

Tuscarawas County, Ohio
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For the Year Ended December 31, 2004

Description	Useful Lives	Method
Storage Building	10-15 years	Straight Line
Equipment	5-7 years	Straight Line
Vehicles	5 years	Straight Line
Residential Property	27½ years	Straight Line

Donations All donations received are considered to be available for unrestricted use unless specifically restricted by donor.

Tax Status As a non-profit organization under Section 501(C)(3) of the Internal Revenue Code, the organization is exempt from Federal and Ohio income taxes. Therefore, no provision has been made for Federal or Ohio income taxes in the accompanying financial statements.

Use of Estimates The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising Costs The Workshop expenses the production costs of advertising the first time the advertising takes place.

B. Donated Services

The wages of certain staff personnel working at the organization are paid by the Tuscarawas County Board of Mental Retardation and Developmental Disabilities. The total wages \$98,471 in 2004 are reflected in the organization's financial statements to reflect the value of this contribution.

The building from which the organization conducts its operations is donated by the same entity rent free. No amounts have been recorded in the financial statements to reflect the value of this contribution.

C. Compensated Absences

Employees of the organization are entitled to paid vacation and paid sick days, depending on job classification, length of service, and other factors. However, these benefits must be used during the year earned or they are forfeited on the employees' anniversary. Therefore, the organization's policy is to recognize the cost of compensated absences when actually paid.

D. Deposits with Off Balance Sheet Risk

As of December 31, 2004, the Workshop had a bank balance of \$288,592. Of this bank balance, \$287,222 was covered by federal depository insurance and \$1,370 was uncollateralized.

E. Notes Payable

A summary of the note transactions for the year ended December 31, 2004, follows:

	1/1/2004	Additions	Reductions	12/31/2004
Tuscarawas County Board of Mental Retardation	\$115,158	\$0	\$16,255	\$98,903
Belmont National Bank - 6.5-8.25%	112,951	0	10,788	102,163
Total	<u>\$228,109</u>	<u>\$0</u>	<u>\$27,043</u>	<u>\$201,066</u>

Tuscarawas County, Ohio
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The loan from Tuscarawas County will have a portion of the principal forgiven annually; therefore, no corresponding receivable has been established for the primary government.

Principal requirements to retire outstanding notes at December 31, 2004, are as follows:

	<u>Workshop</u>
2005	\$26,336
2006	27,258
2007	28,348
2008	29,482
2009	30,809
2010 - 2011	<u>58,833</u>
	<u><u>\$201,066</u></u>

F. Accounting and Financial Reporting of Proprietary Activities

The organization applies all applicable Governmental Accounting Standards Board pronouncements and all Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedure which do not conflict with or contradict Governmental Accounting Standards Board pronouncements.

G. Residential Housing Fund

The Workshop entered into an agreement with the Tuscarawas County Board of Mental Retardation and Developmental Disabilities during 1992 under which the Board transferred a residential rental property to the organization. The residence is rented to mentally handicapped individuals as part of a residential housing program. The residence was acquired with grant money received by the County from the State of Ohio. The property was transferred to the organization subject to a mortgage held by the County for \$58,383. Per the agreement, the County will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 1993, the Workshop acquired three additional properties. The purchase of these properties was subsidized with grant money from the State totaling \$71,883 received through the County. Per a mortgage agreement with the Workshop, the County will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 1995, the Workshop acquired a new property subsidized with grant money from the State totaling \$30,000 received through the County. Per a mortgage agreement with the Workshop, the County will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 1997, the Workshop acquired a new property subsidized with grant money from the State totaling \$26,250 received through the County. Per a mortgage agreement with the Workshop, the County will forgive 1/15th of the mortgage each year provided the Workshop does not default on any of the terms of the agreement.

During 2002, the organization acquired a new property subsidized with grant money from the state totaling \$57,308 received through the Tuscarawas County Board of Mental Retardation and Developmental Disabilities. Per the agreement, the Board will forgive 1/15th of the mortgage each year provided the organization does not default on any of the terms of the agreement.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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H. Risk Management

The Workshop 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. The Workshop carries commercial insurance to cover all risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

I. Related Party Transactions

The Workshop had transactions with other component units of Tuscarawas County. As of December 31, 2004, the organization had accounts receivable from related party component units of \$22,343. The Workshop had accounts payable to related party component units of \$12,540 for the year ended December 31, 2004.

J. Deferred Revenue

During 1997, the Workshop acquired a residence using grant money received from the state. In addition, the organization received \$35,000 from Supported Living on behalf of the individual renting this residence as a down payment for the eventual purchase of the property by the tenant. This \$35,000 is reflected in the statements as deferred revenue.

Note 25 – Tuscarawas County Port Authority

This summary of significant accounting policies of the Tuscarawas County Port Authority is presented to assist in understanding the entities financial statements. The financial statements and notes are representations of the entity's management and board who are responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles for governmental agencies including those principles prescribed by the Governmental Accounting Standard Board (GASB), The American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by The Financial Accounting Standards Board (FASB) (when applicable). The above policies have been consistently applied in the preparation of the financial statements.

A. Significant Accounting Policies

Reporting Entity The Tuscarawas County Port Authority, Tuscarawas County, is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio pursuant to the authority of section 4582.02 of the Ohio Revised Code. The Port Authority is governed by a five-member Board of Directors. Members of the Board are appointed by the Tuscarawas County Commissioners. The purpose of the Port Authority 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 Port Authority is a component unit of Tuscarawas County since the members of the Port Authority's Board are appointed by the Tuscarawas County Board of Commissioners and the Port Authority is economically dependent of the County for financial support. Tuscarawas County Commissioners have no authority regarding the day-to-day activities and business affairs of the Port Authority beyond the creation of the Port Authority and the appointment of its Board of Directors. Tuscarawas County maintains its own accounting functions, is a separate reporting entity, and its financial activity is not included within the financial statements of the Port Authority.

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The Port Authority's management believes these financial statements present all activities for which the Port Authority is financially accountable. The Port Authority was formed on January 17, 2001.

Basis of Accounting The financial statements of the TCPA 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 Port Authority also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, provided they do not conflict with or contradict GASB pronouncements.

The TCPA's financial statements consist of a statement of net assets, a statement of revenue, expenses and changes in net assets, and a statement of cash flows.

The TCPA uses a single enterprise fund 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.

Enterprise fund reporting focuses on the determination of the change in net assets, financial position and cash flows. An enterprise fund may be used to account for any activity for which a fee is charged to external users for goods and services.

Measurement Focus The enterprise fund is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the TCPA are included on the statement of net assets. The statement of revenues, expenses and changes in fund net assets presents increases (i.e. revenues) and decreases (i.e. expenses) in net total assets. The statement of cash flows provides information about how the TCPA finances and meets the cash flow needs of its enterprise activity.

Fund Accounting The TCPA maintains an Enterprise Fund, a proprietary fund type, which is the general operating fund and is used to account for all financial resources of the Port Authority. This fund is used to account for operations that are similar to private business enterprises where management intends that the significant costs of providing certain goods or services will be recovered through user charges.

Budgetary Process Ohio Rev. Code Section 4582.13, requires that each fund be budgeted annually. This budget includes estimated receipts and appropriations.

Appropriations The Board annually approves appropriations and subsequent amendments. Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function level of control. Unencumbered appropriations lapse at year end.

Estimated Resources Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1.

Encumbrances The Port Authority reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year-end are carried over and are not reappropriated.

Citation Contrary to Ohio Rev. Code 5705.41(D), the TCPA had expenditures which were not certified by the Executive Director as to the availability of funds, prior to incurring the obligation.

Capital Assets Capital Assets utilized by the Port Authority are reported on the statement of net assets. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are reported at their fair market values as of the date

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received. The Port Authority maintains a capitalization threshold of five hundred dollars. 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. A useful life of 40 years is used for buildings, 5 years is used for vehicles, and 7 years is used for office equipment. The Port Authority does not possess any infrastructure.

Net Assets Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the TCPA or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The TCPA applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The TCPA did not have any restricted net assets for 2004.

Operating Revenues and Expenses Operating revenues are those revenues that are generated directly from primary activities. For the TCPA, these revenues are rental fees. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the TCPA.

Estimates The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

B. Cash Equivalents

Deposits At year end the carrying amount of the TCPA's deposits were \$55,160 and the bank balance was \$58,867, all of which was covered by both Federal Depository Insurance and Pledged Securities.

C. Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2004 was as followed:

	Balance 1/1/2004	Additions	Deletions	Balance 12/31/2004
Capital Assets, not being depreciated				
Land	\$624,620	\$50,000	\$0	\$674,620
Construction in Progress	310,522	0	(310,522)	0
Total Capital Assets not being depreciated	935,142	50,000	(310,522)	674,620
Capital Assets, being depreciated				
Buildings and Improvements	3,310,601	1,224,264	0	4,534,865
Vehicles	14,009	0	0	14,009
Office Equipment	0	757	0	757
Total Capital Assets being depreciated	3,324,610	1,225,021	0	4,549,631
Less Accumulated Depreciation				
Buildings and Improvements	(49,421)	(107,169)	0	(156,590)
Vehicles	(1,401)	(2,802)	0	(4,203)
Office Equipment	0	(10)	0	(10)
Total Accumulated Depreciation	(50,822)	(109,981)	0	(160,803)
Total Capital Assets being depreciated, net	3,273,788	1,115,040	0	4,388,828
Capital Assets, Net	\$4,208,930	\$1,165,040	(\$310,522)	\$5,063,448

Tuscarawas County, Ohio
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D. Defined Benefit Pension Plans

Pension Benefit Obligation The TCPA's full-time employee, participates in the Ohio Public Employees Retirement System (OPERS), a cost-sharing multiple-employer public employee retirement system administered by the Ohio Public Employees Retirement Board. OPERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-6705 or (800) 222-7377.

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. The TCPA is required to contribute 13.55 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The TCPA's required contributions to OPERS for the years ended December 31, 2004, 2003, and 2002 were \$21,704, \$8,797 and \$3,700, respectively; 85.9 percent has been contributed for 2004 and 100 percent for 2003 and 2002. The unpaid contribution for 2004 is recorded as a liability as an intergovernmental payable.

Post Employment Benefits The Ohio Public Employees Retirement System (OPERS) provides post-retirement health care coverage to age and service retirees with 10 or more years of qualifying Ohio service credit and primary survivor recipients of such retirees. Health care coverage for disability recipients is also available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2004 was 13.55 percent of covered payroll; 4.00 percent was the portion that was used to fund health care. The TCPA's required contributions to OPERS for the years ended December 31, 2004, 2003 and 2002 were \$8,009, \$5,144 and \$2,163, respectively.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8.00 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between 0.50 percent and 6.30 percent based on additional annual pay increases. Health care premiums were assumed to increase between 1.00 to 6.00 percent annually for the next eight years and 4.00 percent annually after eight years.

All investments are carried at market. For actuarial purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 369,885. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2003, (the latest information available) were \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs.

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E. Risk Management

The TCPA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries; and natural disasters. The TCPA carries commercial insurance to cover the following risks of loss: comprehensive property and general liability, errors and omissions, and general liability and casualty. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past two fiscal years. There has not been a significant reduction in coverage from prior year.

The TCPA also provides health insurance and vision coverage to full-time employees through the Tuscarawas County Employees Self-Insurance Plan.

The Port Authority is a party to two Legal Actions as a result of the demise of the “Mines” Project. GGJ Engineering and VOA Associates have filed separate claims against the TCPA for damages and unpaid invoices.

F. Notes Payable

The changes in the TCPA’s short-term obligations during the year consist of the following:

	Balance 1/1/04	Increase	Decrease	Balance 12/31/2004
Short Term Notes:				
Tuscarawas County - January 2003	750,000	30,875	0	780,875
Tuscarawas County - February 2003	250,000	7,500	0	257,500
Tuscarawas County - June 2003	150,000	4,500	0	154,500
Tuscarawas County - October 2003	317,500	0	6,325	311,175
Tuscarawas County - December 2003	600,000	18,000	0	618,000
Total Short Term Notes	<u>\$2,067,500</u>	<u>\$60,875</u>	<u>\$6,325</u>	<u>\$2,122,050</u>

In January 2003, the Tuscarawas County Commissioners approved a \$1,500,000 loan to enable the TCPA to acquire the AK Steel property. \$750,000 was repaid in March 2003. The loan bears a 3% interest rate for the first year and a 5% rate if it is renewed the following year.

In February 2003, the Tuscarawas County Commissioners approved a \$250,000 loan to enable the TCPA to start renovations to the acquired AK Steel property. The loan bears a 3% interest rate for the first year and a 5% rate if it is renewed the following year.

In March 2003, the TCPA repaid \$850,000 of the outstanding loan listed above from the proceeds of the loan made by the Tuscarawas County Bank Consortium to the TCPA.

In June 2003, the Tuscarawas County Commissioners approved a \$150,000 loan to enable the TCPA to continue operations from July 2003 through June 2004. The loan bears a 3% interest rate for the first year and a 5% rate if it is renewed the following year.

In October 2003, the Tuscarawas County Commissioners approved a \$317,500 loan to enable the TCPA to acquire the Rolite Plastics Midvale property. The loan bears a 3% interest rate for the first year and 5% rate if it is renewed the following year.

Tuscarawas County, Ohio
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In December 2003, the Tuscarawas County Commissioners approved a \$600,000 loan to enable the TCPA to make the necessary renovations in 60,000 square feet of the TCPA Business Park for Rolite Plastics. The loan bears a 3% interest rate for the first year and a 5% rate if it is renewed the following year.

The total indebtedness at December 31, 2004 to the County including accrued interest is \$2,181,348.

G. Long-Term Note Payable

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

	Balance 12/31/03	Increase	Decrease	Balance 12/31/04	Amounts Due In One Year
Long-Term Note:					
Tuscarawas Bank Consortium	\$2,962,500	\$0	\$152,771	\$2,809,729	\$140,128

Loan from Tuscarawas County Bank Consortium In March 2003, the following banks agreed to loan TCPA a total of \$3,000,000 –

- Belmont National Bank
- Citizens Bank
- First Federal Community Bank
- First National Bank of Dennison
- Huntington National Bank
- Indian Village Community Bank
- National City Bank

The proceeds will be used to pay \$850,000 on the loan from Tuscarawas County and provide funds to renovate the AK Steel Building.

The loan will bear interest at prime + 0% floating with a 5% floor rate and will be amortized over a 180-month period after a 6-month period of interest only. The interest rate and payment is reset annually.

The loan also requires covenants for minimum debt service coverage, minimum cash position, and minimum net worth. There is no prepayment penalty on the loan.

In addition to the first mortgage on the AK Steel property, the Tuscarawas County Commissioners will guaranty \$1,500,000 or 50% of the outstanding balance on the bank promissory note, which will decline as the note is paid down.

The annual requirements to retire debt are as follows:

Year	Principal	Interest	Total
2005	\$140,128	\$151,037	\$291,165
2006	148,032	143,133	291,165
2007	156,382	134,783	291,165
2008	165,204	125,961	291,165
2009	174,522	116,642	291,164
2010-2014	1,031,866	423,963	1,455,829
2015-2018	993,595	109,319	1,102,914
Totals	\$2,809,729	\$1,204,838	\$4,014,567

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H. Concentration of Credit Risk

The TCPA maintains its activities within Tuscarawas County, Ohio geographical area. The performance of its operational activities will be dependent on the performance of its tenants. The results of these companies and the operations of TCPA projects may be dependent on the economic conditions of the local trade area.

Note 26 – Fund Deficits and Compliance

A. Fund Deficits

Fund Balances at December 31, 2004, included the following individual fund deficits:

Special Revenue Funds	
Public Assistance	(\$464,847)
Jail Operations	(\$67,569)

These deficits are due to adjustments for accrued liabilities. The general fund is liable for any deficits in these funds and provides operating transfers when cash is required, rather than when accruals occur.

B. Compliance

The following account had expenditures plus encumbrances in excess of appropriations contrary to Section 5705.41, Revised Code. Although the budgetary violation was not corrected by year end, management has indicated that this will be closely monitored to ensure no future violations.

Fund/Object	Appropriations	Expenditures plus Encumbrances	Excess
Special Revenue Fund			
Motor Vehicle License and Gas Tax			
Public Works			
Capital Outlay	\$529,960	\$1,037,337	(\$507,377)

Note 27 – Subsequent Events

On January 26, 2005, the Tuscarawas County Commissioners approved the rolling over of the loan at a 5 percent interest rate to the Tuscarawas County Port Authority in the amount of \$819,918.

On March 1, 2005, the Tuscarawas County Commissioners approved the rolling over of the loan at a 5 percent interest rate to the Tuscarawas County Port Authority in the amount of \$270,375.

Combining Statements and Individual Fund Schedules

Fund Descriptions – Nonmajor Funds

Nonmajor Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of all special revenue funds:

Child Support Enforcement Agency Fund - *To account for State, Federal and Local Revenue used to administer the County Bureau of Support.*

County 911 Fund - *To account for revenues expended for the implementation and operation of a County 911 system.*

Jail Operations Fund - *To account for charges for services and sales tax revenues used for the maintenance and operation of the County Jail.*

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

Certificate of Title Fund - *To account for revenue derived from charges for services expended for subsidizing the operations of the Title Department.*

Children's Services Fund - *To account for revenue from the State government and 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.*

County Home Fund - *To account for room and board fees as well as transfers from the General Fund used to administer and operate the County Home.*

Litter Control Fund - *To account for a county-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources.*

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

Delinquent Real Estate Collection Fund - *To account for tax collections used to enforce the payment of delinquent taxes.*

Community Mental Health Fund - *To account for a county-wide property tax levy 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 2004, therefore, budgetary information is not provided.*

Aging Fund - *To account for a county-wide property tax levy expended for various programs assisting the senior citizens within the County.*

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Special Revenue Funds (continued)

Growth Fund - *To account for various Federal and State grants, as well as transfers from the General Fund and repayments of economic development loans, used to set aside funding to be used to encourage economic development and growth within the County.*

Other Community Improvement - *Smaller Special Revenue Funds operated by the County for community improvement purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. These funds are as follows:*

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

Other Law Enforcement - *Smaller Special Revenue Funds operated by the County for law enforcement purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. These funds are as follows:*

Community Corrections Grant Fund
Drug Law Enforcement Fund
Felony Delinquent Care Fund
Sheriff Concealed Handgun License Fund
Victim Witness Fund
Jail Diversion Fund

Other - *Smaller Special Revenue Funds operated by the County and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. These funds are as follows:*

Indigent Drivers Alcohol Fund
Special Activities M. R. S. Fund
Legal Research Fund
Indigent Guardianship Fund
Recorder's Special Fund
Enforcement and Education Fund
Marriage License Special Fund
Southern District Probation Fund
Mediation Grant Fund
Tuscarawas Intervention and Prevention Program Fund
County Court Special Projects Fund
Juvenile Court Special Projects Fund
Common Pleas Special Projects Fund
Juvenile Court Title IV-E Fund
Department of Treasury Seizure of Monies Fund
Help America Vote Act Grant Fund
Jury Administration Fund

(continued)

Fund Descriptions – Nonmajor Funds (continued)

Nonmajor Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). Following is a description of the capital projects funds:

Permanent Improvement Fund - To account for transfers from the County General Fund expended for improvement of County owned buildings.

Permanent Improvement County Home Fund - To account for revenue from coal and gas royalties on County home land expended for the improvement of the County home.

Permanent Improvement M. R. S. Fund - To account for the improvement of a school and workshop for the mentally retarded. Transfers from the Mental Retardation Board from previous years provided the fund balance.

Issue II Fund - To account for State grants used for various capital projects within the County.

Other - Smaller Capital Projects maintained by the County. These funds are as follows:

Hazardous Materials Equipment Fund
Court Computers Fund
Canal Fund
Norma Johnson Nature Preserve Fund
Commissioners Parks and Recreation Fund
Sheriff Computerization

Combining Statements
And
Individual Fund Schedules

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$9,026,805	\$2,054,496	\$11,081,301
Materials and Supplies Inventory	51,909	0	51,909
Accounts Receivable	43,866	3,722	47,588
Interfund Receivable	182,024	0	182,024
Intergovernmental Receivable	1,253,641	0	1,253,641
Prepaid Items	82,847	0	82,847
Property Taxes Receivable	1,243,889	0	1,243,889
Loans Receivable	187,255	0	187,255
Loans Receivable from Component Unit	2,122,050	0	2,122,050
<i>Total Assets</i>	<u>\$14,194,286</u>	<u>\$2,058,218</u>	<u>\$16,252,504</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$380,963	\$2,256	\$383,219
Accrued Wages	117,814	0	117,814
Contracts Payable	14,809	505	15,314
Intergovernmental Payable	133,765	0	133,765
Matured Compensated Absences Payable	3,672	0	3,672
Interfund Payable	135,506	192	135,698
Deferred Revenue	2,379,861	0	2,379,861
<i>Total Liabilities</i>	<u>3,166,390</u>	<u>2,953</u>	<u>3,169,343</u>
Fund Balances			
Reserved for Encumbrances	693,364	1,099,752	1,793,116
Reserved for Loans Receivable	2,309,305	0	2,309,305
Undesignated, Reported in:			
Special Revenue Funds	8,025,227	0	8,025,227
Capital Projects Funds	0	955,513	955,513
<i>Total Fund Balances</i>	<u>11,027,896</u>	<u>2,055,265</u>	<u>13,083,161</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$14,194,286</u>	<u>\$2,058,218</u>	<u>\$16,252,504</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2004

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Property and Other Taxes	\$1,202,812	\$0	\$1,202,812
Intergovernmental	5,040,079	736,630	5,776,709
Licenses and Permits	655	0	655
Fines and Forfeitures	74,416	0	74,416
Rentals	0	5,233	5,233
Charges for Services	2,341,821	105,186	2,447,007
Contributions and Donations	39,569	13,000	52,569
Other	247,081	35,269	282,350
<i>Total Revenues</i>	<u>8,946,433</u>	<u>895,318</u>	<u>9,841,751</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	1,411,154	0	1,411,154
Judicial	209,050	0	209,050
Public Safety	3,896,673	0	3,896,673
Public Works	930,207	0	930,207
Health	279,323	0	279,323
Human Services	7,540,044	0	7,540,044
Intergovernmental	800,320	0	800,320
Capital Outlay	0	1,107,972	1,107,972
Debt Service:			
Principal Retirement	9,850	0	9,850
Interest and Fiscal Charges	2,500	0	2,500
<i>Total Expenditures</i>	<u>15,079,121</u>	<u>1,107,972</u>	<u>16,187,093</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,132,688)</u>	<u>(212,654)</u>	<u>(6,345,342)</u>
Other Financing Sources (Uses)			
Transfers In	6,124,302	432,507	6,556,809
Transfers Out	(240,000)	0	(240,000)
<i>Total Other Financing Sources (Uses)</i>	<u>5,884,302</u>	<u>432,507</u>	<u>6,316,809</u>
<i>Net Change in Fund Balance</i>	(248,386)	219,853	(28,533)
<i>Fund Balance Beginning of Year</i>	<u>11,276,282</u>	<u>1,835,412</u>	<u>13,111,694</u>
<i>Fund Balances End of Year</i>	<u>\$11,027,896</u>	<u>\$2,055,265</u>	<u>\$13,083,161</u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2004

	Child Support Enforcement Agency	County 911	Jail Operations
Assets			
Equity in Pooled Cash and Cash Equivalents	\$72,096	\$4,095,173	\$56,850
Materials and Supplies Inventory	2,934	1,664	27,807
Accounts Receivable	26,574	0	3,712
Interfund Receivable	2,068	0	0
Intergovernmental Receivable	2,968	0	0
Prepaid Items	6,747	68,406	5,233
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Loans Receivable from Component Unit	0	0	0
<i>Total Assets</i>	<u>\$113,387</u>	<u>\$4,165,243</u>	<u>\$93,602</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$1,577	\$1,461	\$26,333
Accrued Wages	26,997	14,825	35,247
Contracts Payable	0	0	0
Intergovernmental Payable	30,391	15,740	39,591
Matured Compensated Absences Payable	0	0	0
Interfund Payable	39,273	0	60,000
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>98,238</u>	<u>32,026</u>	<u>161,171</u>
Fund Balances			
Reserved for Encumbrances	14,539	2,163	14,732
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	610	4,131,054	(82,301)
<i>Total Fund Balances (Deficit)</i>	<u>15,149</u>	<u>4,133,217</u>	<u>(67,569)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$113,387</u>	<u>\$4,165,243</u>	<u>\$93,602</u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$1,043,866	\$628,083	\$782,978	\$122,697	\$98,809	\$49,119
0	6,313	0	8,677	477	868
0	0	5,016	72	867	245
0	0	179,667	0	0	0
0	0	86,424	0	52,928	0
105	0	0	850	1,235	271
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,043,971</u>	<u>\$634,396</u>	<u>\$1,054,085</u>	<u>\$132,296</u>	<u>\$154,316</u>	<u>\$50,503</u>
7,907	1,433	296,509	17,048	18,345	2,537
3,725	4,290	0	15,660	2,194	2,574
0	0	0	0	0	0
5,276	5,239	0	17,457	3,116	2,838
0	0	0	0	3,672	0
1,027	1,950	770	445	1,316	725
0	0	0	0	52,928	0
<u>17,935</u>	<u>12,912</u>	<u>297,279</u>	<u>50,610</u>	<u>81,571</u>	<u>8,674</u>
32,216	19,613	380,877	18,392	3,937	2,289
0	0	0	0	0	0
993,820	601,871	375,929	63,294	68,808	39,540
<u>1,026,036</u>	<u>621,484</u>	<u>756,806</u>	<u>81,686</u>	<u>72,745</u>	<u>41,829</u>
<u>\$1,043,971</u>	<u>\$634,396</u>	<u>\$1,054,085</u>	<u>\$132,296</u>	<u>\$154,316</u>	<u>\$50,503</u>

(continued)

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2004

	Delinquent Real Estate Collection	Community Mental Health	Aging
Assets			
Equity in Pooled Cash and Cash Equivalents	\$232,477	\$0	\$6,006
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	0
Property Taxes Receivable	0	435,744	808,145
Loans Receivable	0	0	0
Loans Receivable from Component Unit	0	0	0
<i>Total Assets</i>	<u>\$232,477</u>	<u>\$435,744</u>	<u>\$814,151</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$0
Accrued Wages	1,113	0	0
Contracts Payable	0	0	0
Intergovernmental Payable	2,844	0	0
Matured Compensated Absences Payable	0	0	0
Interfund Payable	0	0	0
Deferred Revenue	0	435,744	808,145
<i>Total Liabilities</i>	<u>3,957</u>	<u>435,744</u>	<u>808,145</u>
Fund Balances			
Reserved for Encumbrances	0	0	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated (Deficit)	228,520	0	6,006
<i>Total Fund Balances (Deficit)</i>	<u>228,520</u>	<u>0</u>	<u>6,006</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$232,477</u>	<u>\$435,744</u>	<u>\$814,151</u>

Growth	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$634,853	\$294,235	\$222,225	\$687,338	\$9,026,805
0	2,071	333	765	51,909
0	0	270	7,110	43,866
0	289	0	0	182,024
0	1,034,384	76,937	0	1,253,641
0	0	0	0	82,847
0	0	0	0	1,243,889
0	187,255	0	0	187,255
2,122,050	0	0	0	2,122,050
<u>\$2,756,903</u>	<u>\$1,518,234</u>	<u>\$299,765</u>	<u>\$695,213</u>	<u>\$14,194,286</u>
\$0	\$0	\$2,933	\$4,880	\$380,963
0	2,265	5,077	3,847	117,814
0	14,809	0	0	14,809
0	2,639	5,321	3,313	133,765
0	0	0	0	3,672
0	30,000	0	0	135,506
0	1,034,384	48,660	0	2,379,861
0	1,084,097	61,991	12,040	3,166,390
0	169,927	14,441	20,238	693,364
2,122,050	187,255	0	0	2,309,305
634,853	76,955	223,333	662,935	8,025,227
<u>2,756,903</u>	<u>434,137</u>	<u>237,774</u>	<u>683,173</u>	<u>11,027,896</u>
<u>\$2,756,903</u>	<u>\$1,518,234</u>	<u>\$299,765</u>	<u>\$695,213</u>	<u>\$14,194,286</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2004

	Child Support Enforcement Agency	County 911	Jail Operations
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Intergovernmental	1,546,310	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	291,380	0	46,003
Contributions and Donations	0	0	0
Other	77,102	6,825	7,570
<i>Total Revenues</i>	<u>1,914,792</u>	<u>6,825</u>	<u>53,573</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	1,028,483	2,518,134
Public Works	0	0	0
Health	0	0	0
Human Services	1,814,927	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	9,850
Interest and Fiscal Charges	0	0	2,500
<i>Total Expenditures</i>	<u>1,814,927</u>	<u>1,028,483</u>	<u>2,530,484</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>99,865</u>	<u>(1,021,658)</u>	<u>(2,476,911)</u>
Other Financing Sources (Uses)			
Transfers In	0	454,873	2,496,312
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>454,873</u>	<u>2,496,312</u>
<i>Net Change in Fund Balance</i>	99,865	(566,785)	19,401
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>(84,716)</u>	<u>4,700,002</u>	<u>(86,970)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$15,149</u>	<u>\$4,133,217</u>	<u>(\$67,569)</u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$0	\$0	\$0	\$0	\$0	\$0
0	0	1,628,506	0	383,845	0
655	0	0	0	0	0
100	0	0	0	0	8,349
666,061	469,765	0	363,388	0	149,181
0	0	11,361	2,333	15,000	4,275
2,649	1,066	4,121	13,570	28,893	9,000
669,465	470,831	1,643,988	379,291	427,738	170,805
791,621	356,687	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	417,304	0
0	0	0	0	0	175,739
0	0	3,661,763	1,171,393	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
791,621	356,687	3,661,763	1,171,393	417,304	175,739
(122,156)	114,144	(2,017,775)	(792,102)	10,434	(4,934)
0	0	2,233,931	847,890	0	0
0	(200,000)	0	0	0	0
0	(200,000)	2,233,931	847,890	0	0
(122,156)	(85,856)	216,156	55,788	10,434	(4,934)
1,148,192	707,340	540,650	25,898	62,311	46,763
\$1,026,036	\$621,484	\$756,806	\$81,686	\$72,745	\$41,829

(continued)

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2004

	Delinquent Real Estate Collection	Community Mental Health	Aging
Revenues			
Property and Other Taxes	\$0	\$421,594	\$781,218
Intergovernmental	0	46,141	93,552
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	133,922	0	0
Contributions and Donations	0	0	0
Other	0	0	0
<i>Total Revenues</i>	<u>133,922</u>	<u>467,735</u>	<u>874,770</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	101,129	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	876,041
Intergovernmental	0	467,735	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>101,129</u>	<u>467,735</u>	<u>876,041</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>32,793</u>	<u>0</u>	<u>(1,271)</u>
Other Financing Sources (Uses)			
Transfers In	0	0	0
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	32,793	0	(1,271)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>195,727</u>	<u>0</u>	<u>7,277</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$228,520</u></u>	<u><u>\$0</u></u>	<u><u>\$6,006</u></u>

Growth	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$1,202,812
0	885,167	333,616	122,942	5,040,079
0	0	0	0	655
0	0	195	65,772	74,416
0	3,000	16,338	202,783	2,341,821
0	0	0	6,600	39,569
9,875	63,481	0	22,929	247,081
9,875	951,648	350,149	421,026	8,946,433
0	47,621	0	114,096	1,411,154
0	0	0	209,050	209,050
0	0	345,554	4,502	3,896,673
0	512,903	0	0	930,207
0	0	0	103,584	279,323
0	0	0	15,920	7,540,044
0	308,345	0	24,240	800,320
0	0	0	0	9,850
0	0	0	0	2,500
0	868,869	345,554	471,392	15,079,121
9,875	82,779	4,595	(50,366)	(6,132,688)
0	508	0	90,788	6,124,302
0	0	0	(40,000)	(240,000)
0	508	0	50,788	5,884,302
9,875	83,287	4,595	422	(248,386)
2,747,028	350,850	233,179	682,751	11,276,282
\$2,756,903	\$434,137	\$237,774	\$683,173	\$11,027,896

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2004

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement M.R.S.
Assets			
Equity in Pooled Cash and Cash Equivalents	\$1,288,496	\$78,047	\$219,313
Accounts Receivable	0	747	0
<i>Total Assets</i>	<u>\$1,288,496</u>	<u>\$78,794</u>	<u>\$219,313</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances			
Reserved for Encumbrances	1,000,000	10,000	0
Unreserved, Undesignated	288,496	68,794	219,313
<i>Total Fund Balances</i>	<u>1,288,496</u>	<u>78,794</u>	<u>219,313</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,288,496</u>	<u>\$78,794</u>	<u>\$219,313</u>

Other	Total Nonmajor Capital Projects Funds
\$468,640	\$2,054,496
2,975	3,722
<u>\$471,615</u>	<u>\$2,058,218</u>
\$2,256	\$2,256
505	505
192	192
<u>2,953</u>	<u>2,953</u>
89,752	1,099,752
378,910	955,513
<u>468,662</u>	<u>2,055,265</u>
<u>\$471,615</u>	<u>\$2,058,218</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2004

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement M.R.S.
Revenues			
Intergovernmental	\$0	\$0	\$0
Rentals	0	0	0
Charges for Services	0	0	0
Contributions and Donations	0	3,000	0
Other	0	35,044	0
<i>Total Revenues</i>	0	38,044	0
Expenditures			
Capital Outlay	35,483	39,800	230,687
<i>Excess of Revenues Over (Under) Expenditures</i>	(35,483)	(1,756)	(230,687)
Other Financing Sources			
Transfers In	0	0	432,507
<i>Net Change in Fund Balance</i>	(35,483)	(1,756)	201,820
<i>Fund Balance Beginning of Year</i>	1,323,979	80,550	17,493
<i>Fund Balances End of Year</i>	<u>\$1,288,496</u>	<u>\$78,794</u>	<u>\$219,313</u>

Issue II	Other	Total Nonmajor Capital Projects Funds
\$584,813	\$151,817	\$736,630
0	5,233	5,233
0	105,186	105,186
0	10,000	13,000
0	225	35,269
584,813	272,461	895,318
584,813	217,189	1,107,972
0	55,272	(212,654)
0	0	432,507
0	55,272	219,853
0	413,390	1,835,412
\$0	\$468,662	\$2,055,265

Fund Descriptions - Fiduciary Funds

The Fiduciary Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following are the County's fiduciary fund types:

Agency Funds

These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's material agency funds:

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

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

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

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

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

Other Agency Funds

Estate Tax Fund
Manufactured Home Tax Fund
Hotel Lodging Tax Fund
Cigarette Tax Fund
Undivided Income Tax - Real Property Fund
State Tax Fund
Court Agency Fund
Sheriff Fund
Community Mental Health Fund
Law Enforcement Trust Fund
Alimony and Child Support Fund
Library Local Government Fund
Soil and Water Fund
Joint Public Defender Fund
Law Library Fund
Library Fund
District Board of Health Fund
Regional Planning Fund
Classified Tax Fund
Family and Children First Council Fund
Ohio Elections Commission Fund
Payroll Fund
Dress Down Fund
Local Emergency Planning Commission Fund
Emergency Management Fund
Transportation Fund
Ohio Housing Trust Fund
Tax Sale Fund

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Deductions	Balance 12/31/2004
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,361,191	\$52,055,834	\$51,767,441	\$1,649,584
Property Taxes Receivable	55,025,393	59,934,776	55,025,393	59,934,776
<i>Total Assets</i>	<u>\$56,386,584</u>	<u>\$111,990,610</u>	<u>\$106,792,834</u>	<u>\$61,584,360</u>
Liabilities				
Intergovernmental Payable	<u>\$56,386,584</u>	<u>\$111,990,610</u>	<u>\$106,792,834</u>	<u>\$61,584,360</u>
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$197,818	\$13,197,240	\$13,084,050	\$311,008
Property Taxes Receivable	13,126,715	12,920,475	13,126,715	12,920,475
<i>Total Assets</i>	<u>\$13,324,533</u>	<u>\$26,117,715</u>	<u>\$26,210,765</u>	<u>\$13,231,483</u>
Liabilities				
Intergovernmental Payable	<u>\$13,324,533</u>	<u>\$26,117,715</u>	<u>\$26,210,765</u>	<u>\$13,231,483</u>
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$45,133,136	\$45,133,136	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$45,133,136</u>	<u>\$45,133,136</u>	<u>\$0</u>
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,350,942	\$8,350,942	\$0
Intergovernmental Receivable	26,554	0	26,554	0
<i>Total Assets</i>	<u>\$26,554</u>	<u>\$8,350,942</u>	<u>\$8,377,496</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payable	<u>\$26,554</u>	<u>\$8,350,942</u>	<u>\$8,377,496</u>	<u>\$0</u>
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,890,704	\$6,890,704	\$0
Intergovernmental Receivable	11,418	942	11,418	942
<i>Total Assets</i>	<u>\$11,418</u>	<u>\$6,891,646</u>	<u>\$6,902,122</u>	<u>\$942</u>
Liabilities				
Intergovernmental Payable	<u>\$11,418</u>	<u>\$6,891,646</u>	<u>\$6,902,122</u>	<u>\$942</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Deductions	Balance 12/31/2004
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$391,354	\$1,230,117	\$952,761	\$668,710
Liabilities				
Intergovernmental Payable	\$391,354	\$1,230,117	\$952,761	\$668,710
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$81,030	\$722,672	\$716,267	\$87,435
Liabilities				
Intergovernmental Payable	\$81,030	\$722,672	\$716,267	\$87,435
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$332,328	\$332,328	\$0
Intergovernmental Receivable	15,038	19,282	15,038	19,282
<i>Total Assets</i>	\$15,038	\$351,610	\$347,366	\$19,282
Liabilities				
Intergovernmental Payable	\$15,038	\$351,610	\$347,366	\$19,282
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,824	\$4,811	\$13
Liabilities				
Intergovernmental Payable	\$0	\$4,824	\$4,811	\$13
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$15,173	\$15,115	\$58
Liabilities				
Intergovernmental Payable	\$0	\$15,173	\$15,115	\$58

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Deductions	Balance 12/31/2004
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$792,082	\$792,082	\$0
Liabilities				
Intergovernmental Payable	\$0	\$792,082	\$792,082	\$0
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$304,151	\$15,608,312	\$15,629,208	\$283,255
Liabilities				
Intergovernmental Payable	\$304,151	\$15,608,312	\$15,629,208	\$283,255
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$117,501	\$2,780,739	\$2,830,962	\$67,278
Liabilities				
Undistributed Monies	\$117,501	\$2,780,739	\$2,830,962	\$67,278
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,326,644	\$7,998,680	\$7,775,536	\$1,549,788
Liabilities				
Undistributed Monies	\$1,326,644	\$7,998,680	\$7,775,536	\$1,549,788
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$64,951	\$1,382	\$8,034	\$58,299
Liabilities				
Undistributed Monies	\$64,951	\$1,382	\$8,034	\$58,299

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Deductions	Balance 12/31/2004
ALIMONY AND CHILD SUPPORT				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$2,595	\$0	\$2,595	\$0
Liabilities				
Undistributed Monies	\$2,595	\$0	\$2,595	\$0
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,240,718	\$3,240,718	\$0
Liabilities				
Intergovernmental Payable	\$0	\$3,240,718	\$3,240,718	\$0
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$91,741	\$324,119	\$350,863	\$64,997
Liabilities				
Undistributed Monies	\$91,741	\$324,119	\$350,863	\$64,997
JOINT PUBLIC DEFENDER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,940	\$538,173	\$537,686	\$4,427
Intergovernmental Receivable	0	13,550	0	13,550
<i>Total Assets</i>	\$3,940	\$551,723	\$537,686	\$17,977
Liabilities				
Undistributed Monies	\$3,940	\$551,723	\$537,686	\$17,977
LAW LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$123,758	\$123,758	\$0
Intergovernmental Receivable	8,365	7,162	8,365	7,162
<i>Total Assets</i>	\$8,365	\$130,920	\$132,123	\$7,162
Liabilities				
Intergovernmental Payable	\$8,365	\$130,920	\$132,123	\$7,162

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Deductions	Balance 12/31/2004
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$363,314	\$363,314	\$0
Liabilities				
Intergovernmental Payable	\$0	\$363,314	\$363,314	\$0
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$998,738	\$3,974,872	\$3,377,329	\$1,596,281
Liabilities				
Undistributed Monies	\$998,738	\$3,974,872	\$3,377,329	\$1,596,281
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$18,102	\$81,000	\$98,140	\$962
Liabilities				
Undistributed Monies	\$18,102	\$81,000	\$98,140	\$962
CLASSIFIED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19	\$4,467	\$4,467	\$19
Liabilities				
Intergovernmental Payable	\$19	\$4,467	\$4,467	\$19
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$148,127	\$68,138	\$62,168	\$154,097
Liabilities				
Undistributed Monies	\$148,127	\$68,138	\$62,168	\$154,097
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$535	\$160	\$695	\$0
Liabilities				
Undistributed Monies	\$535	\$160	\$695	\$0

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Deductions	Balance 12/31/2004
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,359,717	\$22,311,725	\$22,335,171	\$1,336,271
Intergovernmental Receivable	962	12,504	962	12,504
<i>Total Assets</i>	<u>\$1,360,679</u>	<u>\$22,324,229</u>	<u>\$22,336,133</u>	<u>\$1,348,775</u>
Liabilities				
Intergovernmental Payable	\$962	\$12,504	\$962	\$12,504
Undistributed Monies	1,359,717	22,311,725	22,335,171	1,336,271
<i>Total Liabilities</i>	<u>\$1,360,679</u>	<u>\$22,324,229</u>	<u>\$22,336,133</u>	<u>\$1,348,775</u>
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$570	\$7,802	\$8,022	\$350
Liabilities				
Undistributed Monies	\$570	\$7,802	\$8,022	\$350
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$63,675	\$36,495	\$43,987	\$56,183
Liabilities				
Undistributed Monies	\$63,675	\$36,495	\$43,987	\$56,183
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$45,708	\$171,779	\$150,265	\$67,222
Intergovernmental Receivable	0	81,061	0	81,061
<i>Total Assets</i>	<u>\$45,708</u>	<u>\$252,840</u>	<u>\$150,265</u>	<u>\$148,283</u>
Liabilities				
Undistributed Monies	\$45,708	\$252,840	\$150,265	\$148,283
TRANSPORTATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$24,160	\$133,809	\$122,399	\$35,570
Liabilities				
Undistributed Assets	\$24,160	\$133,809	\$122,399	\$35,570

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2004

	Balance 12/31/2003	Additions	Deductions	Balance 12/31/2004
OHIO HOUSING TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$108,983	\$589,629	\$607,373	\$91,239
Intergovernmental Receivable	54,571	41,322	54,571	41,322
<i>Total Assets</i>	<u>\$163,554</u>	<u>\$630,951</u>	<u>\$661,944</u>	<u>\$132,561</u>
Liabilities				
Intergovernmental Payable	\$54,571	\$41,322	\$54,571	\$41,322
Undistributed Assets	108,983	589,629	607,373	91,239
<i>Total Liabilities</i>	<u>\$163,554</u>	<u>\$630,951</u>	<u>\$661,944</u>	<u>\$132,561</u>
TAX SALE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,500	\$0	\$4,500
Liabilities				
Intergovernmental Payable	\$0	\$4,500	\$0	\$4,500
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$6,287,003	\$168,699,572	\$167,249,562	\$7,737,013
Cash and Cash Equivalents in Segregated Accounts	424,247	18,389,051	18,462,765	350,533
Property Taxes Receivable	68,152,108	72,855,251	68,152,108	72,855,251
Intergovernmental Receivable	116,908	175,823	116,908	175,823
<i>Total Assets</i>	<u>\$74,980,266</u>	<u>\$260,119,697</u>	<u>\$253,981,343</u>	<u>\$81,118,620</u>
Liabilities				
Intergovernmental Payable	\$70,604,579	\$221,006,584	\$215,670,118	\$75,941,045
Undistributed Monies	4,375,687	39,113,113	38,311,225	5,177,575
<i>Total Liabilities</i>	<u>\$74,980,266</u>	<u>\$260,119,697</u>	<u>\$253,981,343</u>	<u>\$81,118,620</u>

**Individual Fund Schedule 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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$3,167,926	\$3,220,610	\$3,302,455	\$81,845
Sales Taxes	8,700,000	8,700,000	9,097,450	397,450
Intergovernmental	2,267,722	2,371,600	2,369,373	(2,227)
Interest	1,183,361	1,100,000	1,236,405	136,405
Licenses and Permits	11,296	12,400	11,802	(598)
Fines and Forfeitures	206,481	248,000	215,736	(32,264)
Rentals	105,734	95,000	110,473	15,473
Charges for Services	2,291,196	2,304,738	2,321,124	16,386
Contributions and Donations	0	2,000	2,000	0
Other	376,900	357,840	191,794	(166,046)
<i>Total Revenues</i>	<u>18,310,616</u>	<u>18,412,188</u>	<u>18,858,612</u>	<u>446,424</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Commissioners:				
Personal Services	371,322	420,022	410,800	9,222
Materials and Supplies	4,266	3,819	3,571	248
Contractual Services	33,752	1,562	1,000	562
Capital Outlay	500	2,980	2,960	20
Other	20,000	20,817	20,785	32
Total Commissioners	<u>429,840</u>	<u>449,200</u>	<u>439,116</u>	<u>10,084</u>
Microfilming Services:				
Personal Services	95,274	94,949	78,053	16,896
Materials and Supplies	4,000	4,745	4,677	68
Contractual Services	17,427	16,682	14,586	2,096
Total Microfilming Services	<u>116,701</u>	<u>116,376</u>	<u>97,316</u>	<u>19,060</u>
Auditor - General:				
Personal Services	375,704	372,414	355,185	17,229
Materials and Supplies	18,358	17,967	17,822	145
Contractual Services	83,480	87,179	78,072	9,107
Capital Outlay	6,000	6,000	2,910	3,090
Other	3,000	2,590	305	2,285
Total Auditor - General	<u>486,542</u>	<u>486,150</u>	<u>454,294</u>	<u>31,856</u>
Auditor - Personal Property:				
Personal Services	18,942	19,006	18,936	70
Materials and Supplies	1,550	1,550	695	855
Total Auditor - Personal Property	<u>\$20,492</u>	<u>\$20,556</u>	<u>\$19,631</u>	<u>\$925</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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Treasurer:				
Personal Services	\$243,444	\$245,615	\$244,617	\$998
Materials and Supplies	11,000	10,999	8,927	2,072
Contractual Services	5,530	5,530	5,323	207
Capital Outlay	3,200	1,000	546	454
Other	1,900	1,930	1,930	0
Total Treasurer	265,074	265,074	261,343	3,731
Prosecuting Attorney:				
Personal Services	776,462	774,762	759,632	15,130
Materials and Supplies	5,425	6,125	6,070	55
Contractual Services	16,200	17,200	16,256	944
Total Prosecuting Attorney	798,087	798,087	781,958	16,129
Budget Commission:				
Materials and Supplies	0	391	374	17
Bureau of Inspection:				
Contractual Services	73,000	73,000	70,043	2,957
Planning Services:				
Contractual Services	82,145	84,145	62,000	22,145
Data Processing Board:				
Personal Services	176,894	189,964	185,933	4,031
Materials and Supplies	31,183	16,392	5,749	10,643
Contractual Services	110,700	110,700	103,158	7,542
Capital Outlay	2,500	4,900	4,873	27
Total Data Processing Board	321,277	321,956	299,713	22,243
Board of Elections:				
Personal Services	515,604	580,763	561,959	18,804
Materials and Supplies	12,115	24,172	23,966	206
Contractual Services	93,478	109,133	98,243	10,890
Other	800	926	926	0
Total Board of Elections	\$621,997	\$714,994	\$685,094	\$29,900

(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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Building and Grounds:				
Personal Services	\$130,050	\$134,712	\$134,711	\$1
Materials and Supplies	196,584	195,254	189,932	5,322
Contractual Services	362,649	364,532	361,880	2,652
Capital Outlay	20,108	26,350	26,350	0
Total Building and Grounds	709,391	720,848	712,873	7,975
Recorder:				
Personal Services	218,515	218,589	216,458	2,131
Materials and Supplies	2,900	2,826	1,681	1,145
Other	1,825	1,825	1,821	4
Total Recorder	223,240	223,240	219,960	3,280
Other:				
Personal Services	2,000	2,000	29	1,971
Materials and Supplies	6,500	25,500	14,858	10,642
Contractual Services	630,896	635,746	470,845	164,901
Other	14,000	14,000	5,643	8,357
Total Other	653,396	677,246	491,375	185,871
Total General Government - Legislative and Executive	4,801,182	4,951,263	4,595,090	356,173
General Government - Judicial				
Court of Appeals:				
Other	15,000	16,148	16,148	0
Common Pleas Court:				
Personal Services	758,393	758,393	737,406	20,987
Materials and Supplies	17,804	21,304	20,699	605
Contractual Services	111,260	105,110	89,427	15,683
Capital Outlay	1,000	1,730	1,620	110
Other	1,915	3,035	2,905	130
Total Common Pleas Court	890,372	889,572	852,057	37,515
Jury Commission:				
Personal Services	62	62	58	4
Materials and Supplies	0	400	398	2
Contractual Services	1,900	2,300	2,113	187
Total Jury Commission	\$1,962	\$2,762	\$2,569	\$193

(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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Law Library:				
Personal Services	\$49,005	\$49,005	\$48,573	\$432
Juvenile Court:				
Personal Services	704,705	709,934	708,798	1,136
Materials and Supplies	8,442	10,056	10,035	21
Contractual Services	114,807	195,797	195,628	169
Capital Outlay	2,425	3,029	3,029	0
Other	1,300	1,278	1,278	0
Total Juvenile Court	831,679	920,094	918,768	1,326
Probate Court:				
Personal Services	213,683	207,428	206,057	1,371
Materials and Supplies	8,687	8,307	8,250	57
Contractual Services	6,018	5,390	3,644	1,746
Capital Outlay	3,396	3,090	3,090	0
Other	795	1,368	1,161	207
Total Probate Court	232,579	225,583	222,202	3,381
Clerk of Courts:				
Personal Services	507,772	503,349	483,910	19,439
Materials and Supplies	14,083	19,583	18,778	805
Contractual Services	4,975	4,398	3,675	723
Capital Outlay	920	1,120	1,052	68
Other	700	0	0	0
Total Clerk of Courts	528,450	528,450	507,415	21,035
County Court:				
Personal Services	572,581	562,381	559,350	3,031
Materials and Supplies	8,054	11,854	9,827	2,027
Contractual Services	12,677	18,198	13,813	4,385
Capital Outlay	1,000	1,000	530	470
Other	11,536	11,136	10,066	1,070
Total County Court	605,848	604,569	593,586	10,983
New Philadelphia Court:				
Personal Services	110,535	104,535	80,454	24,081
Contractual Services	62,500	70,090	66,596	3,494
Total New Philadelphia Court	173,035	174,625	147,050	27,575
Joint County Public Defender:				
Contractual Services	216,000	320,283	309,525	10,758
Total General Government - Judicial	\$3,543,930	\$3,731,091	\$3,617,893	\$113,198

(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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Disaster Services:				
Personal Services	\$149,343	\$167,246	\$164,176	\$3,070
Materials and Supplies	6,475	6,771	5,114	1,657
Contractual Services	40,044	39,632	27,310	12,322
Other	500	500	271	229
Total Disaster Services	196,362	214,149	196,871	17,278
Coroner:				
Personal Services	96,609	96,817	95,912	905
Materials and Supplies	300	507	369	138
Contractual Services	54,167	53,854	52,033	1,821
Capital Outlay	400	400	399	1
Other	1,500	1,493	1,493	0
Total Coroner	152,976	153,071	150,206	2,865
Sheriff:				
Personal Services	1,765,570	1,737,085	1,719,604	17,481
Materials and Supplies	110,421	112,654	112,184	470
Contractual Services	69,616	77,916	72,010	5,906
Capital Outlay	95,000	159,445	156,536	2,909
Other	0	1,040	931	109
Total Sheriff	2,040,607	2,088,140	2,061,265	26,875
Multi-County Juvenile Attention Center:				
Contractual Services	1,092,335	1,092,335	1,092,335	0
Total Public Safety	3,482,280	3,547,695	3,500,677	47,018
Public Works:				
Engineer - Tax Map:				
Personal Services	117,936	117,996	113,301	4,695
Materials and Supplies	14,219	14,219	12,733	1,486
Contractual Services	10,850	10,850	9,286	1,564
Capital Outlay	8,226	8,166	5,546	2,620
Total Public Works	151,231	151,231	140,866	10,365
Health:				
Vital Statistics:				
Contractual Services	\$1,600	\$1,600	\$0	\$1,600

(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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Health:				
Materials and Supplies	\$2,500	\$2,500	\$142	\$2,358
Contractual Services	162,126	162,126	155,742	6,384
Grants in Aid	5,000	5,000	5,000	0
Total Other Health	169,626	169,626	160,884	8,742
Humane Society:				
Personal Services	6,500	9,101	8,217	884
Contractual Services	201	0	0	0
Total Humane Society	6,701	9,101	8,217	884
Total Health	177,927	180,327	169,101	11,226
Human Services:				
Soldiers Relief:				
Personal Services	48,952	48,952	46,890	2,062
Materials and Supplies	250	250	0	250
Contractual Services	300	300	0	300
Grants in Aid	5,501	5,501	3,715	1,786
Capital Outlay	160,000	169,100	153,615	15,485
Other	300	1,200	950	250
Total Soldiers Relief	215,303	225,303	205,170	20,133
Veteran Services:				
Personal Services	210,502	210,500	207,453	3,047
Materials and Supplies	23,275	20,275	15,895	4,380
Contractual Services	155,092	148,092	134,553	13,539
Other	225	225	150	75
Total Veteran Services	389,094	379,092	358,051	21,041
Total Human Services	604,397	604,395	563,221	41,174
Conservation and Recreation:				
Cooperative Extension:				
Grants in Aid	425,451	425,451	425,451	0
Agriculture Society:				
Grants in Aid	5,600	6,000	5,628	372
Total Conservation and Recreation	\$431,051	\$431,451	\$431,079	\$372

(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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Intergovernmental	\$78,362	\$196,086	\$191,086	\$5,000
<i>Total Expenditures</i>	<u>13,270,360</u>	<u>13,793,539</u>	<u>13,209,013</u>	<u>584,526</u>
<i>Excess of Revenues Over Expenditures</i>	<u>5,040,256</u>	<u>4,618,649</u>	<u>5,649,599</u>	<u>1,030,950</u>
Other Financing Sources (Uses)				
Transfers In	41,513	3,374	240,000	236,626
Transfers Out	<u>(6,204,476)</u>	<u>(6,653,782)</u>	<u>(6,535,019)</u>	<u>118,763</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(6,162,963)</u>	<u>(6,650,408)</u>	<u>(6,295,019)</u>	<u>355,389</u>
<i>Net Change in Fund Balance</i>	(1,122,707)	(2,031,759)	(645,420)	1,386,339
<i>Fund Balance Beginning of Year</i>	13,010,751	13,010,751	13,010,751	0
Prior Year Encumbrances Appropriated	<u>448,517</u>	<u>448,517</u>	<u>448,517</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$12,336,561</u></u>	<u><u>\$11,427,509</u></u>	<u><u>\$12,813,848</u></u>	<u><u>\$1,386,339</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation Board Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$4,735,678	\$4,693,597	\$5,030,972	\$337,375
Intergovernmental	2,142,628	2,291,979	2,216,429	(75,550)
Other	131,096	28,000	88,123	60,123
<i>Total Revenues</i>	<u>7,009,402</u>	<u>7,013,576</u>	<u>7,335,524</u>	<u>321,948</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	5,630,885	5,630,885	4,990,125	640,760
Materials and Supplies	179,880	176,217	146,831	29,386
Contractual Services	966,160	958,175	818,118	140,057
Grants in Aid	25,000	25,000	0	25,000
Capital Outlay	273,383	356,001	331,758	24,243
Other	44,095	44,095	2,169	41,926
<i>Total Expenditures</i>	<u>7,119,403</u>	<u>7,190,373</u>	<u>6,289,001</u>	<u>901,372</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(110,001)	(176,797)	1,046,523	1,223,320
Other Financing Uses				
Transfers Out	0	(432,507)	(432,507)	0
<i>Net Change in Fund Balance</i>	(110,001)	(609,304)	614,016	1,223,320
<i>Fund Balance Beginning of Year</i>	<u>9,207,822</u>	<u>9,207,822</u>	<u>9,207,822</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,097,821</u></u>	<u><u>\$8,598,518</u></u>	<u><u>\$9,821,838</u></u>	<u><u>\$1,223,320</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Public Assistance Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$8,040,016	\$6,511,619	\$6,513,714	\$2,095
Other	254,771	25,000	187,102	162,102
<i>Total Revenues</i>	8,294,787	6,536,619	6,700,816	164,197
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,173,688	2,948,834	2,925,504	23,330
Materials and Supplies	133,270	89,370	89,370	0
Contractual Services	1,087,814	495,600	492,261	3,339
Grants in Aid	1,426,593	1,214,721	1,212,333	2,388
Capital Outlay	89,706	124,978	124,568	410
Other	156,425	126,835	126,835	0
Total Public Assistance	6,067,496	5,000,338	4,970,871	29,467
Social Services:				
Personal Services	1,677,937	1,433,639	1,406,869	26,770
Materials and Supplies	500	0	0	0
Contractual Services	1,960,616	1,514,256	1,511,424	2,832
Capital Outlay	500	0	0	0
Other	2,311	8,311	6,951	1,360
Total Social Services	3,641,864	2,956,206	2,925,244	30,962
<i>Total Expenditures</i>	9,709,360	7,956,544	7,896,115	60,429
<i>Excess of Revenues Under Expenditures</i>	(1,414,573)	(1,419,925)	(1,195,299)	224,626
Other Financing Sources				
Transfers In	1,264,899	362,978	319,742	(43,236)
<i>Net Change in Fund Balance</i>	(149,674)	(1,056,947)	(875,557)	181,390
<i>Fund Balance Beginning of Year</i>	907,348	907,348	907,348	0
Prior Year Encumbrances Appropriated	149,673	149,673	149,673	0
<i>Fund Balance End of Year</i>	\$907,347	\$74	\$181,464	\$181,390

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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$4,804,708	\$4,787,870	\$5,641,647	\$853,777
Interest	7,800	30,000	7,764	(22,236)
Fines and Forfeitures	78,551	95,000	78,189	(16,811)
Charges for Services	600,781	720,000	353,842	(366,158)
Contributions and Donations	0	6,200	6,200	0
Other	44,160	44,800	37,757	(7,043)
<i>Total Revenues</i>	<u>5,536,000</u>	<u>5,683,870</u>	<u>6,125,399</u>	<u>441,529</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	227,700	233,558	227,615	5,943
Materials and Supplies	9,656	6,656	5,395	1,261
Contractual Services	5,740	1,719	927	792
Capital Outlay	9,000	82,773	81,937	836
Total Engineer - Administration	<u>252,096</u>	<u>324,706</u>	<u>315,874</u>	<u>8,832</u>
Engineer - Roads:				
Personal Services	1,491,115	1,479,909	1,442,221	37,688
Materials and Supplies	1,829,916	1,699,916	1,434,530	265,386
Contractual Services	820,434	733,932	470,883	263,049
Capital Outlay	442,169	504,572	345,193	159,379
Other	6,065	8,567	8,567	0
Total Engineer - Roads	<u>4,589,699</u>	<u>4,426,896</u>	<u>3,701,394</u>	<u>725,502</u>
Engineer - Bridges:				
Personal Services	18,000	18,377	14,508	3,869
Materials and Supplies	287,602	399,782	373,442	26,340
Contractual Services	524,624	444,552	423,108	21,444
Capital Outlay	300,000	529,960	1,037,337	(507,377)
Total Engineer - Bridges	<u>1,130,226</u>	<u>1,392,671</u>	<u>1,848,395</u>	<u>(455,724)</u>
<i>Total Expenditures</i>	<u>5,972,021</u>	<u>6,144,273</u>	<u>5,865,663</u>	<u>278,610</u>
<i>Net Change in Fund Balance</i>	(436,021)	(460,403)	259,736	720,139
<i>Fund Balance Beginning of Year</i>	24,382	24,382	24,382	0
Prior Year Encumbrances Appropriated	<u>436,021</u>	<u>436,021</u>	<u>436,021</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$24,382</u>	<u>\$0</u>	<u>\$720,139</u>	<u>\$720,139</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Capital Projects Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$60,518	\$60,000	\$26,747	(\$33,253)
Expenditures				
Capital Outlay	153,109	4,602,272	4,594,486	7,786
<i>Excess of Revenues Under Expenditures</i>	<u>(92,591)</u>	<u>(4,542,272)</u>	<u>(4,567,739)</u>	<u>(25,467)</u>
Other Financing Sources				
Advances In	0	0	36,915	36,915
Transfers In	86,482	87,000	90,975	3,975
<i>Total Other Financing Sources</i>	<u>86,482</u>	<u>87,000</u>	<u>127,890</u>	<u>40,890</u>
<i>Net Change in Fund Balance</i>	(6,109)	(4,455,272)	(4,439,849)	15,423
<i>Fund Balance Beginning of Year</i>	5,296,695	5,296,695	5,296,695	0
Prior Year Encumbrances Appropriated	<u>23,109</u>	<u>23,109</u>	<u>23,109</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,313,695</u></u>	<u><u>\$864,532</u></u>	<u><u>\$879,955</u></u>	<u><u>\$15,423</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Sewer District Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,759,266	\$1,233,100	\$1,120,150	(\$112,950)
Intergovernmental	0	408,250	340,804	(67,446)
Other	139,084	257,000	83,619	(173,381)
<i>Total Revenues</i>	<u>1,898,350</u>	<u>1,898,350</u>	<u>1,544,573</u>	<u>(353,777)</u>
Expenses				
Personal Services	534,075	537,275	453,785	83,490
Materials and Supplies	40,022	40,022	29,173	10,849
Contractual Services	650,498	566,837	347,203	219,634
Capital Outlay	1,061,170	1,186,581	1,029,837	156,744
Other	7,000	13,250	13,051	199
Debt Service:				
Principal	64,915	69,215	69,186	29
Interest and Fiscal Charges	60,852	60,852	60,852	0
<i>Total Expenses</i>	<u>2,418,532</u>	<u>2,474,032</u>	<u>2,003,087</u>	<u>470,945</u>
<i>Excess of Revenues Under Expenses</i>	(520,182)	(575,682)	(458,514)	117,168
Advances Out	0	0	(36,915)	(36,915)
Transfers Out	(52,976)	(39,788)	0	39,788
<i>Net Change in Fund Equity</i>	(573,158)	(615,470)	(495,429)	120,041
<i>Fund Equity Beginning of Year</i>	1,207,075	1,207,075	1,207,075	0
Prior Year Encumbrances Appropriated	420,408	420,408	420,408	0
<i>Fund Equity End of Year</i>	<u>\$1,054,325</u>	<u>\$1,012,013</u>	<u>\$1,132,054</u>	<u>\$120,041</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Charges for Services	\$712,778	\$704,000	\$655,969	(\$48,031)
Other	6,222	15,000	5,726	(9,274)
<i>Total Revenues</i>	<u>719,000</u>	<u>719,000</u>	<u>661,695</u>	<u>(57,305)</u>
Expenses				
Personal Services	248,425	248,618	201,252	47,366
Materials and Supplies	69,778	71,778	64,591	7,187
Contractual Services	418,120	523,137	378,922	144,215
Capital Outlay	97,721	152,162	144,414	7,748
Other	7,275	11,825	8,577	3,248
Debt Service:				
Principal	69,404	69,404	67,624	1,780
Interest and Fiscal Charges	22,877	22,877	22,877	0
<i>Total Expenses</i>	<u>933,600</u>	<u>1,099,801</u>	<u>888,257</u>	<u>211,544</u>
<i>Excess of Revenues Under Expenses</i>	(214,600)	(380,801)	(226,562)	154,239
Transfers Out	(59,219)	(31,669)	0	31,669
<i>Net Change in Fund Equity</i>	(273,819)	(412,470)	(226,562)	185,908
<i>Fund Equity Beginning of Year</i>	1,337,823	1,337,823	1,337,823	0
Prior Year Encumbrances Appropriated	173,819	173,819	173,819	0
<i>Fund Equity End of Year</i>	<u>\$1,237,823</u>	<u>\$1,099,172</u>	<u>\$1,285,080</u>	<u>\$185,908</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, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,684,943	\$1,632,955	\$1,544,590	(\$88,365)
Charges for Services	348,276	279,600	319,265	39,665
Other	55,381	50,000	50,768	768
<i>Total Revenues</i>	<u>2,088,600</u>	<u>1,962,555</u>	<u>1,914,623</u>	<u>(47,932)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,790,512	1,743,253	1,714,788	28,465
Materials and Supplies	61,025	61,025	56,099	4,926
Contractual Services	386,521	386,522	355,212	31,310
Capital Outlay	500	500	0	500
Other	536	8,683	8,533	150
<i>Total Expenditures</i>	<u>2,239,094</u>	<u>2,199,983</u>	<u>2,134,632</u>	<u>65,351</u>
<i>Net Change in Fund Balance</i>	(150,494)	(237,428)	(220,009)	17,419
<i>Fund Balance Beginning of Year</i>	219,847	219,847	219,847	0
Prior Year Encumbrances Appropriated	<u>17,582</u>	<u>17,582</u>	<u>17,582</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$86,935</u></u>	<u><u>\$1</u></u>	<u><u>\$17,420</u></u>	<u><u>\$17,419</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County 911 Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$6,430	\$0	\$6,825	\$6,825
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	860,770	859,900	817,530	42,370
Materials and Supplies	3,000	5,100	4,347	753
Contractual Services	180,575	177,750	169,431	8,319
Capital Outlay	81,040	112,300	103,527	8,773
Other	0	335	333	2
<i>Total Expenditures</i>	<u>1,125,385</u>	<u>1,155,385</u>	<u>1,095,168</u>	<u>60,217</u>
<i>Excess of Revenues Under Expenditures</i>	(1,118,955)	(1,155,385)	(1,088,343)	67,042
Other Financing Sources				
Transfers In	428,570	435,000	454,873	19,873
<i>Net Change in Fund Balance</i>	(690,385)	(720,385)	(633,470)	86,915
<i>Fund Balance Beginning of Year</i>	4,712,310	4,712,310	4,712,310	0
Prior Year Encumbrances Appropriated	6,565	6,565	6,565	0
<i>Fund Balance End of Year</i>	<u>\$4,028,490</u>	<u>\$3,998,490</u>	<u>\$4,085,405</u>	<u>\$86,915</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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$45,225	\$45,000	\$46,396	\$1,396
Other	7,449	7,000	7,642	642
<i>Total Revenues</i>	<u>52,674</u>	<u>52,000</u>	<u>54,038</u>	<u>2,038</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	1,951,299	1,971,292	1,969,955	1,337
Materials and Supplies	275,000	313,463	311,597	1,866
Contractual Services	272,755	283,933	279,666	4,267
Capital Outlay	12,500	13,076	13,056	20
<i>Total Expenditures</i>	<u>2,511,554</u>	<u>2,581,764</u>	<u>2,574,274</u>	<u>7,490</u>
<i>Excess of Revenues Under Expenditures</i>	(2,458,880)	(2,529,764)	(2,520,236)	9,528
Other Financing Sources				
Transfers In	2,433,326	2,497,785	2,496,312	(1,473)
<i>Net Change in Fund Balance</i>	(25,554)	(31,979)	(23,924)	8,055
<i>Fund Balance Beginning of Year</i>	6,390	6,390	6,390	0
Prior Year Encumbrances Appropriated	25,592	25,592	25,592	0
<i>Fund Balance End of Year</i>	<u>\$6,428</u>	<u>\$3</u>	<u>\$8,058</u>	<u>\$8,055</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, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Licenses and Permits	\$625	\$300	\$655	\$355
Fines and Forfeitures	95	100	100	0
Charges for Services	635,651	636,000	665,978	29,978
Other	2,528	2,500	2,649	149
<i>Total Revenues</i>	<u>638,899</u>	<u>638,900</u>	<u>669,382</u>	<u>30,482</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	294,945	327,520	311,008	16,512
Materials and Supplies	32,412	32,412	26,011	6,401
Contractual Services	709,698	706,188	486,756	219,432
Capital Outlay	14,750	24,750	13,100	11,650
Other	0	510	175	335
<i>Total Expenditures</i>	<u>1,051,805</u>	<u>1,091,380</u>	<u>837,050</u>	<u>254,330</u>
<i>Net Change in Fund Balance</i>	(412,906)	(452,480)	(167,668)	284,812
<i>Fund Balance Beginning of Year</i>	1,150,618	1,150,618	1,150,618	0
Prior Year Encumbrances Appropriated	<u>17,860</u>	<u>17,860</u>	<u>17,860</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$755,572</u></u>	<u><u>\$715,998</u></u>	<u><u>\$1,000,810</u></u>	<u><u>\$284,812</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$419,044	\$420,000	\$467,108	\$47,108
Other	956	0	1,066	1,066
<i>Total Revenues</i>	<u>420,000</u>	<u>420,000</u>	<u>468,174</u>	<u>48,174</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Certificate of Title:				
Personal Services	301,168	302,961	282,572	20,389
Materials and Supplies	17,090	17,090	17,090	0
Contractual Services	57,473	56,400	49,567	6,833
Capital Outlay	35,000	35,000	24,435	10,565
Other	1,000	280	220	60
<i>Total Expenditures</i>	<u>411,731</u>	<u>411,731</u>	<u>373,884</u>	<u>37,847</u>
<i>Excess of Revenues Over Expenditures</i>	8,269	8,269	94,290	86,021
Other Financing Uses				
Transfers Out	(200,000)	(200,000)	(200,000)	0
<i>Net Change in Fund Balance</i>	(191,731)	(191,731)	(105,710)	86,021
<i>Fund Balance Beginning of Year</i>	631,682	631,682	631,682	0
Prior Year Encumbrances Appropriated	43,641	43,641	43,641	0
<i>Fund Balance End of Year</i>	<u><u>\$483,592</u></u>	<u><u>\$483,592</u></u>	<u><u>\$569,613</u></u>	<u><u>\$86,021</u></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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$1,490,381	\$1,789,655	\$1,755,656	(\$33,999)
Contributions and Donations	8,082	5,000	9,521	4,521
Other	802	1,000	945	(55)
<i>Total Revenues</i>	<u>1,499,265</u>	<u>1,795,655</u>	<u>1,766,122</u>	<u>(29,533)</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	720,000	1,276,749	1,276,749	0
Materials and Supplies	33,614	13,020	10,212	2,808
Contractual Services	2,637,544	3,156,268	3,155,896	372
Capital Outlay	5,796	5,796	795	5,001
Other	14,804	12,804	8,539	4,265
<i>Total Expenditures</i>	<u>3,411,758</u>	<u>4,464,637</u>	<u>4,452,191</u>	<u>12,446</u>
<i>Excess of Revenues Under Expenditures</i>	(1,912,493)	(2,668,982)	(2,686,069)	(17,087)
Other Financing Sources				
Transfers In	1,896,390	2,100,000	2,233,931	133,931
<i>Net Change in Fund Balance</i>	(16,103)	(568,982)	(452,138)	116,844
<i>Fund Balance Beginning of Year</i>	552,955	552,955	552,955	0
Prior Year Encumbrances Appropriated	16,028	16,028	16,028	0
<i>Fund Balance End of Year</i>	<u>\$552,880</u>	<u>\$1</u>	<u>\$116,845</u>	<u>\$116,844</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$348,248	\$335,000	\$363,728	\$28,728
Contributions and Donations	0	2,333	2,333	0
Other	15,226	4,967	13,570	8,603
<i>Total Revenues</i>	<u>363,474</u>	<u>342,300</u>	<u>379,631</u>	<u>37,331</u>
Expenditures				
Current:				
Human Services:				
County Home:				
Personal Services	923,580	922,168	915,166	7,002
Materials and Supplies	97,382	114,813	111,495	3,318
Contractual Services	163,633	163,004	146,748	16,256
Capital Outlay	5,000	4,500	3,057	1,443
Other	21,600	23,914	16,342	7,572
<i>Total Expenditures</i>	<u>1,211,195</u>	<u>1,228,399</u>	<u>1,192,808</u>	<u>35,591</u>
<i>Excess of Revenues Under Expenditures</i>	(847,721)	(886,099)	(813,177)	72,922
Other Financing Sources				
Transfers In	811,805	847,980	847,890	(90)
<i>Net Change in Fund Balance</i>	(35,916)	(38,119)	34,713	72,832
<i>Fund Balance Beginning of Year</i>	22,053	22,053	22,053	0
Prior Year Encumbrances Appropriated	23,715	23,715	23,715	0
<i>Fund Balance End of Year</i>	<u><u>\$9,852</u></u>	<u><u>\$7,649</u></u>	<u><u>\$80,481</u></u>	<u><u>\$72,832</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Litter Control Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$358,982	\$370,395	\$386,374	\$15,979
Contributions and Donations	13,937	15,000	15,000	0
Other	26,039	13,563	28,026	14,463
<i>Total Revenues</i>	<u>398,958</u>	<u>398,958</u>	<u>429,400</u>	<u>30,442</u>
Expenditures				
Current:				
Public Works:				
Litter Control:				
Personal Services	181,399	187,670	169,021	18,649
Materials and Supplies	49,001	46,038	44,696	1,342
Contractual Services	137,487	146,584	143,175	3,409
Grants in Aid	45,000	50,000	50,000	0
Capital Outlay	9,069	27,069	26,832	237
Other	400	800	675	125
<i>Total Expenditures</i>	<u>422,356</u>	<u>458,161</u>	<u>434,399</u>	<u>23,762</u>
<i>Net Change in Fund Balance</i>	(23,398)	(59,203)	(4,999)	54,204
<i>Fund Balance Beginning of Year</i>	54,530	54,530	54,530	0
Prior Year Encumbrances Appropriated	<u>24,379</u>	<u>24,379</u>	<u>24,379</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$55,511</u>	<u>\$19,706</u>	<u>\$73,910</u>	<u>\$54,204</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, 2004

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$8,939	\$6,400	\$8,588	\$2,188
Charges for Services	155,144	167,500	149,058	(18,442)
Contributions and Donations	4,450	4,000	4,275	275
Other	9,367	0	9,000	9,000
<i>Total Revenues</i>	<u>177,900</u>	<u>177,900</u>	<u>170,921</u>	<u>(6,979)</u>
Expenditures				
Current:				
Health:				
Animal Control:				
Personal Services	109,443	117,149	116,738	411
Materials and Supplies	23,637	26,677	24,840	1,837
Contractual Services	17,804	18,379	14,414	3,965
Capital Outlay	2,000	1,600	1,308	292
Other	2,000	200	200	0
Total Animal Control	154,884	164,005	157,500	6,505
Auditor - Dog Licensing Activities:				
Other	23,100	23,100	19,570	3,530
<i>Total Expenditures</i>	<u>177,984</u>	<u>187,105</u>	<u>177,070</u>	<u>10,035</u>
<i>Net Change in Fund Balance</i>	(84)	(9,205)	(6,149)	3,056
<i>Fund Balance Beginning of Year</i>	41,558	41,558	41,558	0
Prior Year Encumbrances Appropriated	7,591	7,591	7,591	0
<i>Fund Balance End of Year</i>	<u>\$49,065</u>	<u>\$39,944</u>	<u>\$43,000</u>	<u>\$3,056</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$124,000	\$124,000	\$133,922	\$9,922
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	49,039	49,239	42,537	6,702
Materials and Supplies	1,589	1,589	970	619
Contractual Services	4,590	3,690	1,715	1,975
Capital Outlay	4,000	4,000	2,530	1,470
Other	0	700	602	98
Total Delinquent Real Estate - Treasurer	59,218	59,218	48,354	10,864
Delinquent Real Estate - Prosecutor:				
Personal Services	54,093	54,093	52,656	1,437
<i>Total Expenditures</i>	<u>113,311</u>	<u>113,311</u>	<u>101,010</u>	<u>12,301</u>
<i>Net Change in Fund Balance</i>	10,689	10,689	32,912	22,223
<i>Fund Balance Beginning of Year</i>	195,032	195,032	195,032	0
Prior Year Encumbrances Appropriated	<u>2,679</u>	<u>2,679</u>	<u>2,679</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$208,400</u></u>	<u><u>\$208,400</u></u>	<u><u>\$230,623</u></u>	<u><u>\$22,223</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Aging Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Property and Other Taxes	\$756,448	\$781,218	\$781,218	\$0
Intergovernmental	93,552	93,552	93,552	0
<i>Total Revenues</i>	850,000	874,770	874,770	0
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	850,000	876,041	876,041	0
<i>Net Change in Fund Balance</i>	0	(1,271)	(1,271)	0
<i>Fund Balance Beginning of Year</i>	7,277	7,277	7,277	0
<i>Fund Balance End of Year</i>	<u>\$7,277</u>	<u>\$6,006</u>	<u>\$6,006</u>	<u>\$0</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	<u>\$2,068,839</u>	<u>\$2,068,839</u>	<u>\$6,325</u>	<u>(\$2,062,514)</u>
Expenditures				
Current:				
Economic Development:				
Growth:				
Contractual Services	40	11,000	0	11,000
Capital Outlay	<u>21,000</u>	<u>51,040</u>	<u>51,000</u>	<u>40</u>
<i>Total Expenditures</i>	<u>21,040</u>	<u>62,040</u>	<u>51,000</u>	<u>11,040</u>
<i>Net Change in Fund Balance</i>	2,047,799	2,006,799	(44,675)	(2,051,474)
<i>Fund Balance Beginning of Year</i>	658,488	658,488	658,488	0
Prior Year Encumbrances Appropriated	<u>21,040</u>	<u>21,040</u>	<u>21,040</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,727,327</u></u>	<u><u>\$2,686,327</u></u>	<u><u>\$634,853</u></u>	<u><u>(\$2,051,474)</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2004

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Current:				
Public Works:				
Revolving Loan:				
Grants in Aid	50,000	50,000	15,000	35,000
Other	2,000	2,000	0	2,000
	<u>52,000</u>	<u>52,000</u>	<u>15,000</u>	<u>37,000</u>
<i>Total Expenditures</i>				
	<u>52,000</u>	<u>52,000</u>	<u>15,000</u>	<u>37,000</u>
<i>Excess of Revenues Under Expenditures</i>	(52,000)	(52,000)	(15,000)	37,000
Other Financing Sources				
Transfers In	0	0	508	508
	<u>0</u>	<u>0</u>	<u>508</u>	<u>508</u>
<i>Net Change in Fund Balance</i>	(52,000)	(52,000)	(14,492)	37,508
<i>Fund Balance Beginning of Year</i>	52,068	52,068	52,068	0
	<u>52,068</u>	<u>52,068</u>	<u>52,068</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$68</u>	<u>\$68</u>	<u>\$37,576</u>	<u>\$37,508</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, 2004

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$1,086,333	\$813,500	\$741,508	(\$71,992)
Other	93,167	74,200	63,594	(10,606)
<i>Total Revenues</i>	<u>1,179,500</u>	<u>887,700</u>	<u>805,102</u>	<u>(82,598)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Administration:				
Contractual Services	106,900	97,900	95,921	1,979
Other	5,000	0	0	0
Total Administration	111,900	97,900	95,921	1,979
Public Works:				
Community Development Program:				
Capital Outlay	629,306	488,306	485,918	2,388
Intergovernmental	500,844	369,844	368,486	1,358
<i>Total Expenditures</i>	<u>1,242,050</u>	<u>956,050</u>	<u>950,325</u>	<u>5,725</u>
<i>Excess of Revenues Under Expenditures</i>	(62,550)	(68,350)	(145,223)	(76,873)
Other Financing Uses				
Operating Transfers Out	(5,000)	0	0	0
<i>Net Change in Fund Balance</i>	(67,550)	(68,350)	(145,223)	(76,873)
<i>Fund Balance (Deficit) Beginning of Year</i>	(284,197)	(284,197)	(284,197)	0
Prior Year Encumbrances Appropriated	352,550	352,550	352,550	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$803</u>	<u>\$3</u>	<u>(\$76,870)</u>	<u>(\$76,873)</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, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$163,494	\$145,617	\$143,659	(\$1,958)
Other	<u>6</u>	<u>0</u>	<u>5</u>	<u>5</u>
<i>Total Revenues</i>	<u>163,500</u>	<u>145,617</u>	<u>143,664</u>	<u>(1,953)</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	136,117	136,277	130,011	6,266
Materials and Supplies	4,109	4,109	3,331	778
Contractual Services	8,934	8,774	6,410	2,364
Capital Outlay	<u>3,236</u>	<u>3,236</u>	<u>2,342</u>	<u>894</u>
<i>Total Expenditures</i>	<u>152,396</u>	<u>152,396</u>	<u>142,094</u>	<u>10,302</u>
<i>Net Change in Fund Balance</i>	11,104	(6,779)	1,570	8,349
<i>Fund Balance Beginning of Year</i>	135,928	135,928	135,928	0
Prior Year Encumbrances Appropriated	<u>6,779</u>	<u>6,779</u>	<u>6,779</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$153,811</u></u>	<u><u>\$135,928</u></u>	<u><u>\$144,277</u></u>	<u><u>\$8,349</u></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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$3,000	\$3,000	\$3,000	\$0
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	<u>8,025</u>	<u>8,025</u>	<u>4,666</u>	<u>3,359</u>
<i>Net Change in Fund Balance</i>	(5,025)	(5,025)	(1,666)	3,359
<i>Fund Balance Beginning of Year</i>	<u>5,025</u>	<u>5,025</u>	<u>5,025</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$3,359</u></u>	<u><u>\$3,359</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$50,111	\$50,111	\$50,428	\$317
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	49,520	49,720	49,718	2
Contractual Services	591	391	0	391
<i>Total Expenditures</i>	<u>50,111</u>	<u>50,111</u>	<u>49,718</u>	<u>393</u>
<i>Net Change in Fund Balance</i>	0	0	710	710
<i>Fund Balance Beginning of Year</i>	<u>19,504</u>	<u>19,504</u>	<u>19,504</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,504</u></u>	<u><u>\$19,504</u></u>	<u><u>\$20,214</u></u>	<u><u>\$710</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$100	\$100	\$195	\$95
Expenditures				
Current:				
Public Safety:				
Drug Law Enforcement:				
Capital Outlay	1,250	1,250	0	1,250
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>2,250</u>	<u>2,250</u>	<u>0</u>	<u>2,250</u>
<i>Net Change in Fund Balance</i>	(2,150)	(2,150)	195	2,345
<i>Fund Balance Beginning of Year</i>	<u>2,596</u>	<u>2,596</u>	<u>2,596</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$446</u></u>	<u><u>\$446</u></u>	<u><u>\$2,791</u></u>	<u><u>\$2,345</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, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$151,285</u>	<u>\$151,285</u>	<u>\$151,285</u>	<u>\$0</u>
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	134,561	134,561	113,281	21,280
Materials and Supplies	6,475	6,475	5,445	1,030
Contractual Services	71,166	80,955	61,723	19,232
Grants in Aid	9,637	9,638	9,638	0
Capital Outlay	<u>1,200</u>	<u>1,700</u>	<u>1,371</u>	<u>329</u>
<i>Total Expenditures</i>	<u>223,039</u>	<u>233,329</u>	<u>191,458</u>	<u>41,871</u>
<i>Net Change in Fund Balance</i>	(71,754)	(82,044)	(40,173)	41,871
<i>Fund Balance Beginning of Year</i>	163,445	163,445	163,445	0
Prior Year Encumbrances Appropriated	<u>15,678</u>	<u>15,678</u>	<u>15,678</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$107,369</u></u>	<u><u>\$97,079</u></u>	<u><u>\$138,950</u></u>	<u><u>\$41,871</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Concealed Handgun License Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$30,000	\$30,000	\$16,068	(\$13,932)
Expenditures				
Current:				
Public Safety:				
COPS Fast Program:				
Personal Services	19,715	18,215	0	18,215
Contractual Services	10,000	11,500	7,333	4,167
Capital Outlay	285	285	0	285
<i>Total Expenditures</i>	30,000	30,000	7,333	22,667
<i>Net Change in Fund Balance</i>	0	0	8,735	8,735
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$8,735	\$8,735

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Victim Witness Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$38,647	\$38,647	\$38,647	\$0
Expenditures				
Current:				
Public Safety:				
Victim Witness:				
Personal Services	38,415	38,433	38,107	326
<i>Net Change in Fund Balance</i>	232	214	540	326
<i>Fund Balance Beginning of Year</i>	6,710	6,710	6,710	0
<i>Fund Balance End of Year</i>	<u>\$6,942</u>	<u>\$6,924</u>	<u>\$7,250</u>	<u>\$326</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Diversion Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$61,594</u>	<u>\$64,594</u>	<u>\$64,979</u>	<u>\$385</u>
Expenditures				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	61,170	64,170	62,833	1,337
Materials and Supplies	0	129	122	7
Contractual Services	<u>482</u>	<u>353</u>	<u>0</u>	<u>353</u>
<i>Total Expenditures</i>	<u>61,652</u>	<u>64,652</u>	<u>62,955</u>	<u>1,697</u>
<i>Net Change in Fund Balance</i>	(58)	(58)	2,024	2,082
<i>Fund Balance Beginning of Year</i>	<u>22,549</u>	<u>22,549</u>	<u>22,549</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$22,491</u></u>	<u><u>\$22,491</u></u>	<u><u>\$24,573</u></u>	<u><u>\$2,082</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$4,685	\$4,000	\$3,348	(\$652)
Other	5,865	6,550	4,192	(2,358)
<i>Total Revenues</i>	<u>10,550</u>	<u>10,550</u>	<u>7,540</u>	<u>(3,010)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Indigent Drivers:				
Contractual Services	500	500	0	500
Other	5,000	5,000	0	5,000
<i>Total Expenditures</i>	<u>5,500</u>	<u>5,500</u>	<u>0</u>	<u>5,500</u>
<i>Net Change in Fund Balance</i>	5,050	5,050	7,540	2,490
<i>Fund Balance Beginning of Year</i>	<u>94,337</u>	<u>94,337</u>	<u>94,337</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$99,387</u></u>	<u><u>\$99,387</u></u>	<u><u>\$101,877</u></u>	<u><u>\$2,490</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Activities M. R. S. Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$48,572	\$50,000	\$49,419	(\$581)
Contributions and Donations	0	5,000	6,516	1,516
Other	6,428	0	24	24
<i>Total Revenues</i>	<u>55,000</u>	<u>55,000</u>	<u>55,959</u>	<u>959</u>
Expenditures				
Current:				
Health:				
Special Activities M.R.S.:				
Contractual Services	75,000	81,000	68,241	12,759
Capital Outlay	45,000	39,000	12,095	26,905
Other	20,000	20,000	8,128	11,872
<i>Total Expenditures</i>	<u>140,000</u>	<u>140,000</u>	<u>88,464</u>	<u>51,536</u>
<i>Net Change in Fund Balance</i>	(85,000)	(85,000)	(32,505)	52,495
<i>Fund Balance Beginning of Year</i>	<u>190,409</u>	<u>190,409</u>	<u>190,409</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$105,409</u></u>	<u><u>\$105,409</u></u>	<u><u>\$157,904</u></u>	<u><u>\$52,495</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$19,500	\$19,500	\$14,961	(\$4,539)
Expenditures				
Current:				
General Government - Judicial:				
Legal Research:				
Contractual Services	7,000	7,000	0	7,000
Capital Outlay	15,102	15,102	7,498	7,604
<i>Total Expenditures</i>	<u>22,102</u>	<u>22,102</u>	<u>7,498</u>	<u>14,604</u>
<i>Net Change in Fund Balance</i>	(2,602)	(2,602)	7,463	10,065
<i>Fund Balance Beginning of Year</i>	38,252	38,252	38,252	0
Prior Year Encumbrances Appropriated	<u>2,602</u>	<u>2,602</u>	<u>2,602</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$38,252</u></u>	<u><u>\$38,252</u></u>	<u><u>\$48,317</u></u>	<u><u>\$10,065</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$12,888	\$15,000	\$14,298	(\$702)
Other	2,112	0	2,343	2,343
<i>Total Revenues</i>	<u>15,000</u>	<u>15,000</u>	<u>16,641</u>	<u>1,641</u>
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	5,280	5,280	4,586	694
Contractual Services	28,319	28,319	12,762	15,557
Capital Outlay	2,020	4,520	4,268	252
Other	650	650	151	499
<i>Total Expenditures</i>	<u>36,269</u>	<u>38,769</u>	<u>21,767</u>	<u>17,002</u>
<i>Net Change in Fund Balance</i>	(21,269)	(23,769)	(5,126)	18,643
<i>Fund Balance Beginning of Year</i>	23,461	23,461	23,461	0
Prior Year Encumbrances Appropriated	<u>8,089</u>	<u>8,089</u>	<u>8,089</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,281</u></u>	<u><u>\$7,781</u></u>	<u><u>\$26,424</u></u>	<u><u>\$18,643</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Special Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	<u>\$90,000</u>	<u>\$81,765</u>	<u>\$81,765</u>	<u>\$0</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Recorder:				
Contractual Services	102,119	102,119	96,420	5,699
Capital Outlay	<u>4,500</u>	<u>4,500</u>	<u>108</u>	<u>4,392</u>
<i>Total Expenditures</i>	<u>106,619</u>	<u>106,619</u>	<u>96,528</u>	<u>10,091</u>
<i>Net Change in Fund Balance</i>	(16,619)	(24,854)	(14,763)	10,091
<i>Fund Balance Beginning of Year</i>	77,200	77,200	77,200	0
Prior Year Encumbrances Appropriated	<u>12,119</u>	<u>12,119</u>	<u>12,119</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$72,700</u></u>	<u><u>\$64,465</u></u>	<u><u>\$74,556</u></u>	<u><u>\$10,091</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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Fines and Forfeitures	\$855	\$1,000	\$1,308	\$308
Other	170	25	260	235
<i>Total Revenues</i>	<u>1,025</u>	<u>1,025</u>	<u>1,568</u>	<u>543</u>
Expenditures				
Current:				
Public Safety				
Enforcement and Education:				
Personal Services	0	100	0	100
Materials and Supplies	0	1,250	1,097	153
Contractual Services	0	500	0	500
Capital Outlay	0	3,500	3,405	95
<i>Total Expenditures</i>	<u>0</u>	<u>5,350</u>	<u>4,502</u>	<u>848</u>
<i>Net Change in Fund Balance</i>	1,025	(4,325)	(2,934)	1,391
<i>Fund Balance Beginning of Year</i>	<u>4,739</u>	<u>4,739</u>	<u>4,739</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,764</u></u>	<u><u>\$414</u></u>	<u><u>\$1,805</u></u>	<u><u>\$1,391</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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$23,000	\$24,240	\$24,240	\$0
Expenditures				
Intergovernmental	<u>23,000</u>	<u>24,240</u>	<u>24,240</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Southern District Probation Fund
For the Year Ended December 31, 2004

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Charges for Services	\$23,438	\$31,300	\$24,917	(\$6,383)
Other	824	0	876	876
<i>Total Revenues</i>	<u>24,262</u>	<u>31,300</u>	<u>25,793</u>	<u>(5,507)</u>
Expenditures				
Current:				
General Government - Judicial:				
Southern District Probation:				
Materials and Supplies	5,263	5,264	4,083	1,181
Contractual Services	10,783	10,782	8,641	2,141
Capital Outlay	6,500	6,500	1,114	5,386
Total Southern District Probation	<u>22,546</u>	<u>22,546</u>	<u>13,838</u>	<u>8,708</u>
Special Probation:				
Personal Services	79,069	106,710	104,373	2,337
Materials and Supplies	10,983	7,131	6,977	154
Contractual Services	22,517	9,114	8,370	744
Capital Outlay	1,000	3,040	2,640	400
Total Special Probation	<u>113,569</u>	<u>125,995</u>	<u>122,360</u>	<u>3,635</u>
<i>Total Expenditures</i>	<u>136,115</u>	<u>148,541</u>	<u>136,198</u>	<u>12,343</u>
<i>Excess of Revenues Under Expenditures</i>	(111,853)	(117,241)	(110,405)	6,836
Other Financing Sources				
Transfers In	85,400	90,788	90,788	0
<i>Net Change in Fund Balance</i>	(26,453)	(26,453)	(19,617)	6,836
<i>Fund Balance Beginning of Year</i>	51,763	51,763	51,763	0
Prior Year Encumbrances Appropriated	<u>1,529</u>	<u>1,529</u>	<u>1,529</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,839</u></u>	<u><u>\$26,839</u></u>	<u><u>\$33,675</u></u>	<u><u>\$6,836</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Mediation Grant Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$32,000	\$32,000	\$33,458	\$1,458
Expenditures				
Current:				
General Government - Judicial:				
Mediation:				
Personal Services	31,450	37,047	36,342	705
Contractual Services	250	205	0	205
Capital Outlay	300	325	302	23
<i>Total Expenditures</i>	<u>32,000</u>	<u>37,577</u>	<u>36,644</u>	<u>933</u>
<i>Net Change in Fund Balance</i>	0	(5,577)	(3,186)	2,391
<i>Fund Balance Beginning of Year</i>	<u>5,577</u>	<u>5,577</u>	<u>5,577</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,577</u></u>	<u><u>\$0</u></u>	<u><u>\$2,391</u></u>	<u><u>\$2,391</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Tuscarawas Intervention and Prevention Program Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$11,570	\$11,569	(\$1)
Expenditures				
Current:				
General Government - Judicial:				
Tuscarawas Intervention and Prevention Program:				
Contractual Services	<u>0</u>	<u>13,414</u>	<u>13,413</u>	<u>1</u>
<i>Excess of Revenues Under Expenditures</i>	0	(1,844)	(1,844)	0
Other Financing Uses				
Transfers Out	<u>0</u>	<u>(3,358)</u>	<u>0</u>	<u>3,358</u>
<i>Net Change in Fund Balance</i>	0	(5,202)	(1,844)	3,358
<i>Fund Balance Beginning of Year</i>	<u>5,203</u>	<u>5,203</u>	<u>5,203</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,203</u></u>	<u><u>\$1</u></u>	<u><u>\$3,359</u></u>	<u><u>\$3,358</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, 2004

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$59,715	\$60,000	\$58,976	(\$1,024)
Charges for Services	2,505	2,500	2,474	(26)
Other	280	0	277	277
<i>Total Revenues</i>	<u>62,500</u>	<u>62,500</u>	<u>61,727</u>	<u>(773)</u>
Expenditures				
Current:				
General Government - Judicial:				
County Court Special Projects:				
Materials and Supplies	8,000	8,000	102	7,898
Contractual Services	16,875	16,875	7,250	9,625
Capital Outlay	10,000	24,000	14,934	9,066
Other	10,000	10,000	3,734	6,266
<i>Total Expenditures</i>	<u>44,875</u>	<u>58,875</u>	<u>26,020</u>	<u>32,855</u>
<i>Excess of Revenues Over Expenditures</i>	17,625	3,625	35,707	32,082
Other Financing Uses				
Transfers Out	(16,000)	(56,000)	(40,000)	16,000
<i>Net Change in Fund Balance</i>	1,625	(52,375)	(4,293)	48,082
<i>Fund Balance Beginning of Year</i>	141,790	141,790	141,790	0
Prior Year Encumbrances Appropriated	875	875	875	0
<i>Fund Balance End of Year</i>	<u><u>\$144,290</u></u>	<u><u>\$90,290</u></u>	<u><u>\$138,372</u></u>	<u><u>\$48,082</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Project Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$0	\$0	\$2,400	\$2,400
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	2,400	2,400
<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>\$2,400</u></u>	<u><u>\$2,400</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Project Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$10,000	\$10,000	\$7,215	(\$2,785)
Expenditures				
Current:				
General Government - Judicial				
Common Pleas Special Projects:				
Capital Outlay	10,000	10,000	1,877	8,123
<i>Net Change in Fund Balance</i>	0	0	5,338	5,338
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$5,338</u>	<u>\$5,338</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Title IV-E Fund
For the Year Ended December 31, 2004

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government - Judicial				
Juvenile Court:				
Capital Outlay	0	2,200	2,200	0
<i>Net Change in Fund Balance</i>	0	(2,200)	(2,200)	0
<i>Fund Balance Beginning of Year</i>	3,159	3,159	3,159	0
<i>Fund Balance End of Year</i>	\$3,159	\$959	\$959	\$0

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, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$14,957	\$14,957
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	14,957	14,957
<i>Fund Balance Beginning of Year</i>	<u>16,313</u>	<u>16,313</u>	<u>16,313</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$16,313</u>	<u>\$16,313</u>	<u>\$31,270</u>	<u>\$14,957</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Help America Vote Act Grant Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$61,954	\$61,954	\$61,954	\$0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Help America Vote Act:				
Contractual Services	<u>0</u>	<u>37,584</u>	<u>37,198</u>	<u>386</u>
<i>Net Change in Fund Balance</i>	61,954	24,370	24,756	386
<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>\$61,954</u></u>	<u><u>\$24,370</u></u>	<u><u>\$24,756</u></u>	<u><u>\$386</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jury Administration Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Contributions and Donations	\$0	\$0	\$84	\$84
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	84	84
<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>\$84</u></u>	<u><u>\$84</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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	100,000	1,100,000	1,035,483	64,517
<i>Net Change in Fund Balance</i>	(100,000)	(1,100,000)	(1,035,483)	64,517
<i>Fund Balance Beginning of Year</i>	1,323,979	1,323,979	1,323,979	0
<i>Fund Balance End of Year</i>	<u>\$1,223,979</u>	<u>\$223,979</u>	<u>\$288,496</u>	<u>\$64,517</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement County Home Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$200	\$0	\$3,000	\$3,000
Other	2,300	2,500	34,493	31,993
<i>Total Revenues</i>	2,500	2,500	37,493	34,993
Expenditures				
Capital Outlay	13,613	60,512	55,413	5,099
<i>Net Change in Fund Balance</i>	(11,113)	(58,012)	(17,920)	40,092
<i>Fund Balance Beginning of Year</i>	77,354	77,354	77,354	0
Prior Year Encumbrances Appropriated	8,613	8,613	8,613	0
<i>Fund Balance End of Year</i>	<u>\$74,854</u>	<u>\$27,955</u>	<u>\$68,047</u>	<u>\$40,092</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement M. R. S. Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>450,000</u>	<u>450,000</u>	<u>230,687</u>	<u>219,313</u>
<i>Excess of Revenues Under Expenditures</i>	(450,000)	(450,000)	(230,687)	219,313
Other Financing Sources				
Transfers In	<u>432,507</u>	<u>432,507</u>	<u>432,507</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(17,493)	(17,493)	201,820	219,313
<i>Fund Balance Beginning of Year</i>	<u>17,493</u>	<u>17,493</u>	<u>17,493</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$219,313</u></u>	<u><u>\$219,313</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$0	\$584,813	\$584,813	\$0
Expenditures				
Capital Outlay	0	584,813	584,813	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Hazardous Materials Equipment Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Contributions and Donations	\$10,000	\$10,000	\$10,000	\$0
Expenditures				
Capital Outlay	<u>8,102</u>	<u>11,802</u>	<u>11,308</u>	<u>494</u>
<i>Net Change in Fund Balance</i>	1,898	(1,802)	(1,308)	494
<i>Fund Balance Beginning of Year</i>	1,782	1,782	1,782	0
Prior Year Encumbrances Appropriated	<u>102</u>	<u>102</u>	<u>102</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,782</u></u>	<u><u>\$82</u></u>	<u><u>\$576</u></u>	<u><u>\$494</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computers Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$101,285	\$101,500	\$105,903	\$4,403
Other	215	0	225	225
<i>Total Revenues</i>	101,500	101,500	106,128	4,628
Expenditures				
Capital Outlay	149,160	166,260	102,663	63,597
<i>Net Change in Fund Balance</i>	(47,660)	(64,760)	3,465	68,225
<i>Fund Balance Beginning of Year</i>	182,947	182,947	182,947	0
Prior Year Encumbrances Appropriated	11,860	11,860	11,860	0
<i>Fund Balance End of Year</i>	<u>\$147,147</u>	<u>\$130,047</u>	<u>\$198,272</u>	<u>\$68,225</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Canal Fund
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$209,119	\$167,119	\$150,816	(\$16,303)
Contributions and Donations	<u>0</u>	<u>42,000</u>	<u>0</u>	<u>(42,000)</u>
<i>Total Revenues</i>	209,119	209,119	150,816	(58,303)
Expenditures				
Capital Outlay	<u>300,937</u>	<u>302,137</u>	<u>192,518</u>	<u>109,619</u>
<i>Excess of Revenues Under Expenditures</i>	(91,818)	(93,018)	(41,702)	51,316
Other Financing Uses				
Transfers Out	<u>(4,000)</u>	<u>(2,800)</u>	<u>0</u>	<u>2,800</u>
<i>Net Change in Fund Balance</i>	(95,818)	(95,818)	(41,702)	54,116
<i>Fund Balance (Deficit) Beginning of Year</i>	(6,119)	(6,119)	(6,119)	0
Prior Year Encumbrances Appropriated	<u>101,937</u>	<u>101,937</u>	<u>101,937</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$54,116</u></u>	<u><u>\$54,116</u></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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Rentals	\$3,000	\$3,000	\$4,919	\$1,919
Expenditures				
Capital Outlay	3,204	3,204	2,109	1,095
<i>Net Change in Fund Balance</i>	(204)	(204)	2,810	3,014
<i>Fund Balance Beginning of Year</i>	4,992	4,992	4,992	0
Prior Year Encumbrances Appropriated	204	204	204	0
<i>Fund Balance End of Year</i>	\$4,992	\$4,992	\$8,006	\$3,014

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, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>107,543</u>	<u>107,543</u>	<u>107,543</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$107,543</u></u>	<u><u>\$107,543</u></u>	<u><u>\$107,543</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
Sheriff Computerization Fund
For the Year Ended December 31, 2004

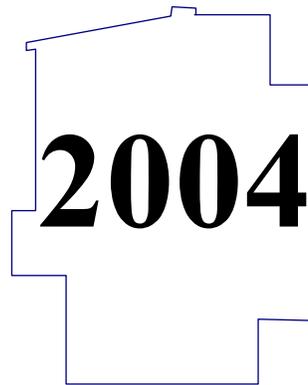
	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$0	\$1,124	\$1,124
Expenditures				
Capital Outlay	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Net Change in Fund Balance</i>	(1,000)	(1,000)	1,124	2,124
<i>Fund Balance Beginning of Year</i>	<u>3,462</u>	<u>3,462</u>	<u>3,462</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,462</u></u>	<u><u>\$2,462</u></u>	<u><u>\$4,586</u></u>	<u><u>\$2,124</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenses and Changes
In Fund Equity - Budget (Non-GAAP Basis) and Actual
Self Insurance Fund
For the Year Ended December 31, 2004

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$4,500,025	\$4,530,000	\$4,505,625	(\$24,375)
Other	29,975	0	30,012	30,012
<i>Total Revenues</i>	<u>4,530,000</u>	<u>4,530,000</u>	<u>4,535,637</u>	<u>5,637</u>
Expenses				
Personal Services	15,175	16,975	16,613	362
Contractual Services	292,338	292,338	292,338	0
Claims	4,137,662	4,382,718	4,352,718	30,000
<i>Total Expenses</i>	<u>4,445,175</u>	<u>4,692,031</u>	<u>4,661,669</u>	<u>30,362</u>
<i>Net Change in Fund Equity</i>	84,825	(162,031)	(126,032)	35,999
<i>Fund Equity Beginning of Year</i>	<u>1,152,836</u>	<u>1,152,836</u>	<u>1,152,836</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$1,237,661</u>	<u>\$990,805</u>	<u>\$1,026,804</u>	<u>\$35,999</u>

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Tuscarawas County, Ohio Comprehensive Annual Financial Report



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

**MATT JUDY
Tuscarawas County Auditor**

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Tuscarawas County, Ohio
Governmental Activities Revenues by Source
and Expenses by Function
Last Three Years *

	<u>2004</u>	<u>2003</u>	<u>2002</u>
Program Revenues			
Charges for Services	\$6,745,313	\$6,648,334	\$7,273,575
Operating Grants and Contributions	20,247,445	19,251,122	18,777,385
Capital Grants and Contributions	749,630	871,590	1,077,809
General Revenues			
Property and Other Taxes	9,371,983	9,351,625	8,970,499
Sales Taxes	10,077,250	8,692,705	9,040,344
Intergovernmental	2,715,540	2,864,539	2,220,324
Interest	853,889	917,004	1,530,361
Other	862,340	656,889	669,757
Total	<u>\$51,623,390</u>	<u>\$49,253,808</u>	<u>\$49,560,054</u>
Expenses			
General Government:			
Legislative and Executive	\$6,583,677	\$6,588,204	\$6,639,887
Judicial	3,894,157	3,754,557	3,621,093
Public Safety	7,543,942	7,926,398	7,275,708
Public Works	7,099,813	6,740,743	7,573,815
Health	7,040,376	6,274,549	6,719,575
Human Services	15,874,934	16,878,484	14,943,366
Conservation and Recreation	611,468	127,694	186,159
Intergovernmental	991,406	1,093,361	1,416,722
Internal Service Fund - External Portion	1,300,728	1,254,224	1,093,193
Debt Service			
Interest and Fiscal Charges	11,099	14,461	11,451
Total	<u>\$50,951,600</u>	<u>\$50,652,675</u>	<u>\$49,480,969</u>

Notes:

* The County first began reporting on a full accrual basis in 2002.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Governmental Revenues by Source
and Expenditures by Function *
Last Ten Years

	2004	2003	2002	2001
Revenues				
Property and Other Taxes	\$9,536,239	\$9,322,046	\$9,157,523	\$9,095,828
Sales Taxes	9,173,333	8,664,790	9,027,152	8,493,461
Intergovernmental	22,892,488	23,024,231	21,129,273	27,753,810
Interest	853,889	917,004	1,530,361	3,378,233
Licenses and Permits	10,145	17,602	12,001	40,533
Fines and Forfeitures	363,504	409,360	409,916	267,850
Rentals	115,753	119,215	126,174	174,068
Charges for Services	5,007,777	4,857,464	5,411,437	4,718,965
Contributions and Donations	60,769	31,057	62,948	68,365
Other	832,918	656,705	666,312	828,174
Total	\$48,846,815	\$48,019,474	\$47,533,097	\$54,819,287
Expenditures				
General Government:				
Legislative and Executive	\$5,935,538	\$5,828,419	\$5,955,574	\$5,259,338
Judicial	3,844,962	3,605,615	3,639,631	3,243,603
Public Safety	7,068,293	7,509,514	7,022,416	6,538,346
Public Works	6,702,027	6,372,235	7,354,283	6,031,474
Health	6,777,538	6,414,739	6,408,259	6,421,499
Human Services	15,837,979	16,625,171	15,208,503	15,902,731
Economic Development and Assitance	0	0	0	199,720
Other - Liability Insurance	0	0	0	0
Capital Outlay	1,187,129	2,048,817	1,882,879	2,014,989
Intergovernmental	1,231,399	1,093,361	1,416,722	2,036,941
Conservation and Recreation	191,086	0	0	0
Debt Service**				
Principal Retirement	69,247	74,563	65,282	47,305
Interest and Fiscal Charges	11,099	14,461	11,451	0
Total	\$48,856,297	\$49,586,895	\$48,965,000	\$47,695,946

Notes:

* Includes General, Special Revenue and Capital Projects Funds.

** 2002 was the first year to show debt service broken out between principal retirement and interest and fiscal charges.

Prior year amounts include both in principal.

Source: Tuscarawas County Auditor

2000	1999	1998	1997	1996	1995
\$8,848,178	\$8,602,952	\$8,074,357	\$5,969,204	\$5,187,677	\$5,033,080
8,574,725	8,329,590	9,078,108	9,036,763	8,722,601	8,554,671
23,556,391	19,028,962	18,774,142	15,698,816	15,274,459	16,579,043
3,628,571	2,326,264	2,423,805	1,868,691	1,766,673	1,521,877
46,301	43,519	44,251	43,866	43,527	41,270
295,671	220,612	322,640	251,808	192,188	204,059
131,879	119,876	145,332	149,438	159,652	161,878
4,095,888	4,595,657	4,931,433	4,754,258	4,413,432	4,535,317
121,292	374,628	49,227	29,330	25,456	21,225
466,145	615,845	495,979	274,245	195,508	345,358
<u>\$49,765,041</u>	<u>\$44,257,905</u>	<u>\$44,339,274</u>	<u>\$38,076,419</u>	<u>\$35,981,173</u>	<u>\$36,997,778</u>
\$5,142,518	\$5,199,679	\$4,763,899	\$5,351,109	\$4,692,821	\$3,781,748
2,809,067	2,458,955	2,232,697	2,226,607	1,929,964	1,722,057
5,978,978	5,669,318	5,233,857	4,753,148	4,895,799	5,048,317
5,453,321	4,714,900	4,725,260	5,155,602	5,159,869	4,739,227
5,770,124	5,895,951	5,319,037	5,282,738	5,105,207	5,058,890
16,350,741	11,173,645	8,901,010	8,175,502	8,127,352	8,126,756
0	0	0	0	0	0
0	0	0	0	0	216,976
2,068,432	2,739,490	1,282,663	1,403,036	2,633,977	4,773,143
2,062,041	1,512,216	1,430,926	1,581,449	1,110,296	1,118,209
0	0	0	0	0	0
45,221	7,800	105,165	106,413	131,175	127,493
0	0	0	0	0	0
<u>\$45,680,443</u>	<u>\$39,371,954</u>	<u>\$33,994,514</u>	<u>\$34,035,604</u>	<u>\$33,786,460</u>	<u>\$34,712,816</u>

Tuscarawas County, Ohio
Property Tax Levies and Collections - Real and Public Utility Taxes
Last Ten Years

Fiscal Year	Total Tax Levy *	Current Tax Collections **	Percent of Current Taxes Collected to Total Tax Levy	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes ***	Ratio of Delinquent Taxes to Total Tax Levy
1995	\$3,600,401	\$3,381,652	93.92 %	\$105,844	\$3,487,496	96.86 %	\$119,734	3.33 %
1996	3,839,385	3,574,712	93.11	95,157	3,669,869	95.58	93,392	2.43
1997	4,251,504	4,072,746	95.80	119,041	4,191,787	98.60	107,274	2.52
1998	5,426,133	5,338,443	98.38	199,995	5,538,438	102.07	121,432	2.24
1999	5,946,139	5,743,338	96.59	167,270	5,910,608	99.40	98,252	1.65
2000	6,071,455	5,854,258	96.42	169,844	6,024,102	99.22	345,647	5.69
2001	6,145,216	5,960,759	97.00	183,913	6,144,672	99.99	373,376	6.08
2002	6,255,831	6,020,337	96.24	192,971	6,213,308	99.32	431,868	6.90
2003	6,377,973	6,125,848	96.05	227,279	6,353,127	99.61	457,713	7.18
2004	6,502,891	6,253,779	96.17	238,756	6,492,535	99.84	462,527	7.11

* Does not include state reimbursements of homestead and rollback exemptions.

** Reflects General Fund and Mental Retardation Fund levy.

*** This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum.

Source: Tuscarawas County Auditor

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

Collection Year	Real Property		Public Utility Property		Personal Property		Total Assessed Value	Total Estimated Actual Value**	Ratio
	Assessed Value	Actual Value**	Assessed Value	Actual Value**	Assessed Value	Actual Value**	Value	Actual Value**	
1995	\$682,325,220	\$1,949,500,629	\$102,970,300	\$117,011,705	\$155,037,221	\$620,148,884	\$940,332,741	\$2,686,661,218	35.00 %
1996	788,144,490	2,251,841,400	99,330,030	112,875,034	158,112,445	632,449,780	1,045,586,965	2,997,166,214	34.89
1997	810,213,610	2,314,896,029	99,708,230	106,911,693	176,255,948	725,555,040	1,086,177,788	3,147,362,762	34.51
1998	835,986,120	2,388,531,771	94,082,290	106,911,693	182,369,271	729,477,084	1,112,437,681	3,224,920,548	34.50
1999	1,058,540,530	3,024,401,514	97,700,580	111,023,386	186,809,032	747,236,128	1,343,050,142	3,882,661,028	34.59
2000	1,078,253,150	3,080,723,286	99,245,230	112,778,670	207,210,778	828,843,112	1,384,709,158	4,022,345,068	34.43
2001	1,096,634,230	3,133,240,657	95,434,850	108,448,693	221,986,520	887,946,080	1,414,055,600	4,129,635,430	34.24
2002	1,213,148,420	3,466,138,342	69,027,690	78,440,556	216,689,625	866,758,500	1,498,865,735	4,411,337,398	33.98
2003	1,233,342,150	3,523,834,714	70,163,550	79,731,307	202,689,724	810,758,896	1,506,195,424	4,414,324,917	34.12
2004	1,258,034,300	3,594,383,714	70,000,100	79,545,568	204,896,470	819,585,880	1,532,930,870	4,493,515,162	34.11

* Estimated Actual is calculated by dividing the assessed value by the assessment percentage.

** The percentages for 2004 were 35% for real property, public utility is assessed at various rates from 25-88% of actual value, 25% for capital assets and 23% for inventory for tangible personal.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 of Assessed Value)
Last Ten Years

County Units	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
General Fund	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Mental Retardation Board	3.00	3.00	3.00	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Community Mental Health	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Senior Citizens Services	0.00	0.00	0.50	0.50	0.50	0.50	0.50	0.60	0.60	0.60
Townships										
Auburn	3.40	3.40	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Bucks	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Clay	6.80	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Dover	4.40	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
Fairfield	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Franklin	4.27	4.27	4.27	4.77	4.77	4.77	4.77	4.77	4.77	4.77
Goshen	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Jefferson	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Lawrence	7.30	7.30	7.30	8.30	8.30	8.30	8.30	10.30	10.30	10.30
Mill	2.80	2.80	2.80	4.55	4.55	4.55	5.05	5.05	5.05	5.05
Oxford	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Perry	5.30	5.30	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Rush	2.80	2.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Salem	3.60	3.60	3.60	3.60	4.00	4.00	3.80	3.80	3.80	3.80
Sandy	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Sugarcreek	5.00	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Union	5.30	5.30	6.80	6.00	6.00	6.00	7.00	5.00	5.00	5.00
Warren	3.40	3.40	3.40	2.80	3.20	3.20	3.20	3.20	3.20	3.20
Warwick	4.80	4.80	4.80	4.80	4.80	4.80	5.30	5.30	5.30	5.30
Washington	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Wayne	11.20	11.20	11.20	10.80	10.80	10.80	10.80	10.80	10.80	10.80
York	6.90	6.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
School Districts Within the County										
Claymont CSD	30.40	29.70	33.60	34.10	32.20	32.20	32.10	31.80	31.80	31.80
Dover CSD	41.47	41.17	46.57	46.57	45.67	45.67	45.62	45.47	45.47	52.12
Garaway LSD	44.70	44.60	44.60	45.60	45.20	45.20	45.10	45.00	45.00	44.95
Indian Valley LSD	45.90	45.20	45.20	44.80	42.90	42.90	42.55	42.30	42.30	42.15
Newcomerstown EVSD	46.00	45.60	45.60	45.60	45.20	48.90	48.70	48.25	48.25	48.10
New Philadelphia CSD	43.40	42.80	42.80	42.80	42.30	42.30	42.25	42.15	42.15	42.15
Strasburg-Franklin LSD	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.84
Tuscarawas Valley LSD	39.00	37.60	37.40	37.40	41.90	40.20	39.40	38.50	38.50	38.15
Out-of-County School Districts										
Fairless LSD	44.30	43.80	50.50	50.70	48.70	48.70	47.00	46.50	46.50	46.80
Harrison Hills LSD	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75
Ridgewood LSD	40.60	40.60	40.60	40.60	43.00	43.00	43.00	43.00	43.00	43.00
Sandy Valley LSD	47.80	47.60	46.30	47.10	45.60	45.20	44.40	44.80	44.80	44.60
Joint Vocational School										
Belmont-Harrison JVS	1.95	1.95	1.95	1.95	1.95	1.95	1.45	1.45	1.45	1.45
Buckeye JVS	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Coshocton JVS	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50
Stark Area JVS	2.00	2.00	3.50	3.50	3.30	3.30	3.20	3.20	3.20	2.00

(continued)

Tuscarawas County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 of Assessed Value)
Last Ten Years

Cities	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
Dover	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60
New Philadelphia	9.67	9.67	9.67	9.67	9.67	9.67	9.67	9.62	9.62	9.57
Uhrichsville	8.48	8.48	8.48	8.48	8.48	8.48	9.28	9.28	9.28	9.38
Villages										
Baltic	6.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90	9.90
Barnhill	15.40	15.40	15.40	15.40	15.40	15.40	10.40	15.40	15.40	15.40
Bolivar	8.90	8.90	10.90	10.90	10.90	10.90	10.90	7.90	7.90	7.90
Dennison	7.10	7.10	7.10	7.10	7.10	6.90	9.50	9.50	9.50	9.50
Gnadenhutten	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.80	7.80	7.80
Midvale	1.40	1.40	1.40	1.40	1.40	6.40	6.40	6.40	6.40	6.40
Mineral City	9.20	9.20	9.20	12.20	12.20	12.20	12.20	12.20	12.20	12.20
Newcomerstown	4.50	4.50	4.50	4.50	4.50	4.50	2.50	2.80	2.50	2.50
Parral	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
Port Washington	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Roswell	8.90	8.90	8.90	11.90	11.90	11.90	11.90	11.90	11.90	11.90
Stone Creek	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
Strasburg	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Sugarcreek	5.10	5.10	5.10	5.10	5.10	5.10	5.10	6.60	6.60	6.60
Tuscarawas	11.70	11.70	11.70	11.70	7.10	7.70	7.80	7.80	7.80	7.80
Zoar	7.50	7.50	7.50	7.50	7.50	7.50	7.50	4.50	4.50	4.50
Other Districts										
Lawrence Township										
Recreational District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Tri-County Ambulance	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Tri-Division Ambulance	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Tuscarawas Co. Extension Library	0.60	0.60	0.60	0.40	0.44	0.44	0.44	0.44	0.44	0.44
Newcomerstown Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
General Health District	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Gnadenhutten-Clay Cemetery	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Mineral-Sandy Ambulance	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Delaware Valley Joint Fire District	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Tangible Personal Property Tax Collections
Last Ten Years

<u>Year</u>	<u>Amount</u>
1995	\$785,325
1996	889,112
1997	1,079,251
1998	1,430,604
1999	1,497,914
2000	1,623,941
2001	1,715,608
2002	1,685,642
2003	1,637,319
2004	1,630,889

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Ratio of Net Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
1995 through 1997**

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
1995	84,090 *	\$940,332,741	\$250,000	\$59,856	\$190,144	0.02 %	2.26
1996	84,090 *	1,045,586,965	175,000	72,442	102,558	0.01	1.22
1997	84,090 *	1,086,177,788	90,000	65,279	24,721	0.00	0.29

* 1990 U.S. Census

** The County retired its bonded debt in 1997 and has not issued any since.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Computation of Legal Debt Margin
December 31, 2004

	Total Debt Limit *	Total Unvoted Debt Limit **
Assessed Value of County, Collection Year 2003	\$1,532,930,870	\$1,532,930,870
Debt Limitation	36,823,272	15,329,309
Total Outstanding Debt:		
OPWC Loans	675,803	675,803
OWDA Loans	1,368,189	1,368,189
Total	2,043,992	2,043,992
Exemptions:		
Debt Paid from Enterprise Funds:		
OPWC Loans	675,803	675,803
OWDA Loans	1,368,189	1,368,189
Total	2,043,992	2,043,992
Net Debt	0	0
Total Legal Debt Margin (Debt Limitations minus Net Debt)	\$36,823,272	\$15,329,309

* The Debt Limitation is calculated as follows:

3% of first \$100,000,000 of assessed value	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	30,823,272
Total Debt Limitation	\$36,823,272

** The Debt Limitation equals 1% of the assessed value

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2004

<u>Political Subdivision</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable To County*</u>	<u>Amount Applicable To County</u>
Tuscarawas County	\$0	100.00 %	\$0
Total Direct Debt	0		0
New Philadelphia			
City School District	6,143,888	100.00	6,143,888
Dover City School District	6,473,806	100.00	6,473,806
City of New Philadelphia	770,000	100.00	770,000
Indian Valley			
Local School District	6,145,000	100.00	6,145,000
Newcomerstown School District	3,045,000	82.33	2,506,949
City of Dover	815,000	100.00	815,000
Tuscarawas County District Library	765,000	100.00	765,000
Tuscarawas Valley			
Local School District	4,834,981	91.90	4,443,348
Claymont Local School District	4,534,596	100.00	4,534,596
Garaway Local School District	1,375,000	90.97	1,250,838
Total Overlapping Debt	34,902,271		33,848,425
Total Direct and Overlapping	\$34,902,271		\$33,848,425

* Percentages determined by dividing the assessed valuation of the political subdivisions within the County by the total assessed valuation of the subdivisions. The valuations used are for the 2004 collection year.

Source: Primarily from debt schedules submitted by subdivisions to the Tuscarawas County Budget Commission.

Tuscarawas County, Ohio
 Ratio of Annual Debt Service Expenditures for
 General Bonded Debt to Total Governmental Expenditures
 1995 through 1997*

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total Governmental Expenditures	Ratio of Debt Service to Total Governmental Expenditures
1995	\$70,000	\$23,520	\$93,520	\$34,712,816	0.27 %
1996	75,000	18,375	93,375	33,786,460	0.28
1997	85,000	13,613	98,613	34,035,604	0.29

* The County retired its bonded debt in 1997 and has not issued any since.

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
 Demographic Statistics
 December 31, 2004

Year	Population*
2000	90,914
1990	84,090
1980	84,614
1970	77,211
1960	76,789
1950	70,320
1940	68,816

AGE DISTRIBUTION, 2000 CENSUS*

Age Group	Total
Under 18 years	23,095
18 and over	67,819
Total	90,914

POPULATION BY RACE, 2000 CENSUS*

Race	Total
White	88,976
Black	663
Native American	154
Asian	220
Pacific Islander	43
Other	195
2 or more races	663
Total	90,914

Source: * U.S. Department to Commerce - Bureau of Census

(continued)

Tuscarawas County, Ohio
 Demographic Statistics (continued)
 December 31, 2004

Employment - December 2004 Estimates **

Total Civilian Labor Force	46,100
Total Employed	43,700
Total Unemployed	2,400
Unemployment Rate	5.2 %

Employment by Sector, 2000 Average *

	<u>Number</u>	<u>Percent</u>
Wholesale and Retail Trade	9,980	27.17 %
Manufacturing	9,215	25.09
Services	7,977	21.72
State and Local Government	4,642	12.64
Construction	1,699	4.63
Transportation and Public Utilities	1,325	3.61
Finance, Insurance, Real Estate	1,038	2.83
Mining	437	1.19
Agriculture, Forestry and Fishing	411	1.12
TOTALS	<u>36,724</u>	<u>100.0 %</u>

Annual Average Unemployment Rates **

1995	5.5 %
1996	5.5
1997	5.2
1998	5.1
1999	5.2
2000	4.6
2001	4.7
2002	5.7
2003	6.0
2004	5.9

Source: * Ohio Department of Development
 ** Ohio Department of Job and Family Services

Tuscarawas County, Ohio
Construction, Bank Deposits and Property Value
Last Ten Years

Year	New Construction			Bank Deposits *	Real Property Value **		
	Agricultural/ Residential	Commercial/ Industrial	Total New Construction		Agricultural/ Residential	Commercial/ Industrial	Tax Exempt
1995	\$13,885,530	\$6,184,670	\$20,070,200	\$402,359,000	\$513,320,200	\$169,005,020	\$75,091,290
1996	13,605,540	6,212,210	19,817,750	407,639,000	607,551,460	180,223,070	77,121,640
1997	20,861,460	7,294,420	28,155,880	205,749,000 ***	623,780,430	185,929,470	89,389,200
1998	16,268,670	5,849,680	22,118,350	222,464,000	644,260,080	191,213,760	123,581,090
1999	15,451,710	5,955,880	21,407,590	162,185,000	817,958,480	240,067,670	126,496,560
2000	12,056,990	6,994,610	19,051,600	211,927,000	833,799,530	243,902,830	140,728,620
2001	13,582,760	6,977,690	20,560,450	222,631,000	946,720,760	265,895,940	132,711,180
2002	14,927,010	5,260,770	20,187,780	236,126,000	961,671,770	265,900,940	134,565,700
2003	21,396,850	3,440,180	24,837,030	247,585,000	984,665,180	266,336,730	139,501,840
2004	23,252,720	5,179,150	28,431,870	159,853,000	1,106,947,540	281,422,730	138,547,040

* Data includes commercial banks.

** Does not include Mineral Lands and Rights.

*** Certain bank deposits are not included, due to reorganization.

Sources: Tuscarawas County Auditor
Bank Deposits information from the Federal Reserve Bank of Cleveland, Ohio.

Tuscarawas County, Ohio
Principal Taxpayers
December 31, 2004

Taxpayer	Type	Assessed Valuation	Percent of Total County Assessed Valuation
Ohio Power Company	Public Utility	\$28,119,580	1.83 %
Belden Brick Company	Manufacturer	21,074,070	1.37
Dominion East Ohio Gas Company	Public Utility	16,942,510	1.11
Glimcher Properties, Limited	Retail	16,529,820	1.08
Barmet Company	Manufacturer	12,560,540	0.82
Dover Chemical Corporation	Manufacturer	12,423,910	0.81
Gradall Company	Manufacturer	12,374,530	0.81
Verizon North, Inc.	Manufacturer	9,861,590	0.64
W T Properties, Limited	Retail	9,228,090	0.60
Arizona Chemical Company	Manufacturer	<u>8,544,930</u>	<u>0.56</u>
Total		<u>\$147,659,570</u>	<u>9.63 %</u>
Total County Assessed Valuation		<u><u>\$1,532,930,870</u></u>	

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
 Ten Largest Employers (Non Public Employers)
 December 31, 2004

Employer	Nature of Business	Number of Employees
1.) Union Hospital	Health Care	950
2.) Belden Brick	Face and Acid Proof Brick	474
3.) Gradall	Construction Equipment	445
4.) Dover Chemical	Chemical Products	350
5.) Smurfit Stone Container	Paper/Cardboard Products	320
6.) Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.	305
7.) Genie Company	Garage Door Openers	300
8.) Zimmer Patient Care	Surgical Equipment	300
9.) Greer Steel	Cold-rolled Strip Steel	290
10.) Sugarcreek Industries	Windows and Storm Doors	260

Sources: The 2005 Ohio Industrial Directory, published by Harris Publishing Company, and Tuscarawas County

Tuscarawas County, Ohio
 Miscellaneous Statistics
 December 31, 2004

Date of Incorporation 1808

544th Largest Population County in the United States (3,142 counties in the U.S.) *

County Seat: New Philadelphia, Ohio

Number of County Employees 740

Area - Square Miles 567.6

Number of Political Subdivisions Located in the County:

Municipalities and Villages	19
Townships	22
School Districts	8
Vocational School	1
Universities	
Kent State University, Tuscarawas Branch	
Ashland University (MBA)	

Road Mileage: **

State Roads	186
County Roads	469
Township Roads	603

Communications:

5 Radio Stations:	
WJER-FM WNPQ-FM WTUZ-FM WJER-AM WBTC-AM	
1 Television Station - Adelphia (Local)	
1 Daily Newspaper - Times Reporter (Circulation)	28,500

Voter Statistics, Election of November 2004: ***

Number of Registered Voters	55,656
Number of Voters, Last General Election	43,760
Percentage of Registered Voters Voting	78.63 %

(continued)

Sources:

- * County and City Data Book, 2000
- ** Tuscarawas County Engineer
- *** Tuscarawas County Board of Elections
- All other information obtained from Regional Planning Commission

Tuscarawas County, Ohio
Miscellaneous Statistics (continued)
December 31, 2004

List of Enterprise Zones in Tuscarawas County

Zone Name	Month/Year Established	Zone Number	Number of Abatements
Dover/Goshen Township	July 1990	174C	1
Lawrence/Franklin/Wayne Township	August 1992 June 1995 December 1997	300D	12
City of New Philadelphia	September 1991	214C	1
Village of Port Washington/Oxford/Salem Township	April 1988	068C	1
Village of Dennison	April 1990	162C	1
Village of Newcomerstown	April 1988	067C	14
Village of Strasburg	December 1990	189C	1
Village of Gnadenhutten	January 1998	328D	1
Village of Sugarcreek	January 2000	357D	0
City of Uhrichsville/Village of Midvale/Mill Township Warwick Township/Village of Tuscarawas	March 1998	331D	8
			<u>40</u>

	2003		2004	
	Abated Assessed Value	Abated Tax Amount	Abated Assessed Value	Abated Tax Amount
Real Property	\$5,782,100	\$280,347	\$5,712,040	\$237,322
Personal Property	9,613,510	568,070	8,427,416	514,891
Total	<u>\$15,395,610</u>	<u>\$848,417</u>	<u>\$14,139,456</u>	<u>\$752,213</u>

Source: Community Economic Development Office

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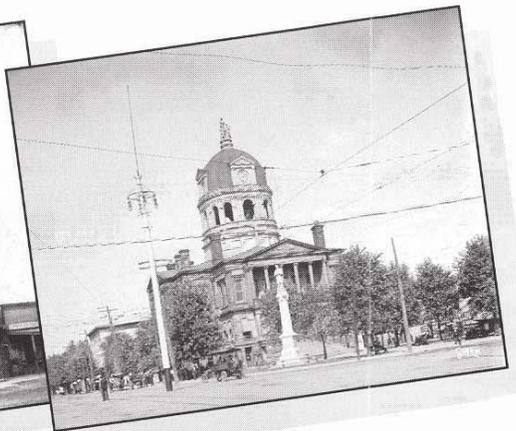
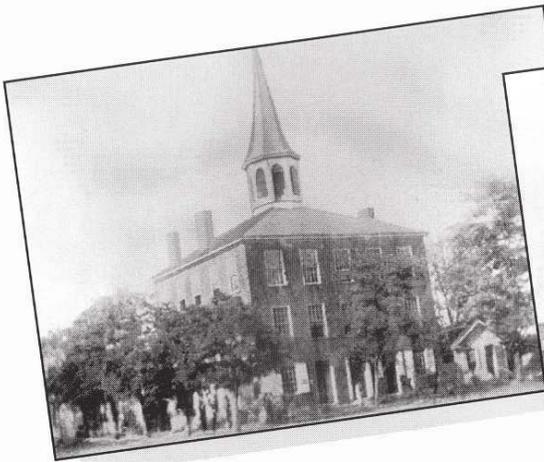
The back cover depicts the Tuscarawas County Flag. The center of the flag is the dome of the courthouse, within an outline of the county's borders. The artwork, name line and founding date of 1808 are circled by 22 stars, one for each township. The flag was designed by Dover artist Cathy Straub.

Also depicted are the three courthouses utilized since the founding of Tuscarawas County.

The first courthouse was built at a cost of \$1,500 and first occupied in 1810. The structure was a 30 x 40' log building which housed the jail on the first floor and county offices on the second floor. By 1818, the county had outgrown this building.

The second courthouse was built for \$7,468 and first occupied in 1825. The structure was renovated in 1837 following fire damage.

The third and current courthouse was built in 1882. The original construction cost of the structure was \$98,860.





**Auditor of State
Betty Montgomery**

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FINANCIAL CONDITION

TUSCARAWAS COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 14, 2005**