



**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, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 16, 2006. 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 opinions 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 16, 2006, 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 we must report under *Government Auditing Standards*. In a separate letter to the County's management dated June 16, 2006, 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 16, 2006



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, 2005. 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, 2005.

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.

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, 2005, and have issued our report thereon dated June 16, 2006, 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 opinions 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 16, 2006

TUSCARAWAS COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005

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-05-072-1 B-C-04-072-1 B-F-04-072-1 B-F-03-072-1	\$64,986 132,500 158,700	\$692 66,136 176,120 150,532
Total Community Development Block Grants/States Program			356,186	393,480
HOME Investment Partnerships Program	14.239	B-C-02-072-2	62,684 61,574	58,754 80,555
Total - HOME Investment Partnerships Program			124,258	139,309
Total U.S. Department of Housing and Urban Development			480,444	532,789
<u>U.S. DEPARTMENT OF THE INTERIOR</u>				
<i>Passed through the Ohio & Erie Canal Association:</i>				
Ohio and Erie Canal Association Cooperative Agreement	15.AAA	555 700-1-12098	72,845	72,845
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	2004VAGENE428T 2005VAGENE428T	20,383 6,999	20,383 6,999
Total Crime Victim Assistance			27,382	27,382
Total U.S. Department of Justice			27,382	27,382
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 20951 - Proj 04N001 FHWA CR21 - 79732 FHWA CR10 - 78894 FHWA CR10 - 79743	83,879 7,622 13,348 19,664	83,879 7,622 13,348 19,664
Total Highway Planning and Construction			124,513	124,513
Total U.S. Department of Transportation			124,513	124,513
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Education:</i>				
<i>Special Education Cluster:</i>				
Special Education - Preschool Grants	84.173	071167-PGS1-2006 071167-PGS1-2005 071167-6BSF-2006 071167-6BSF-2005	1,434 13,965 9,293 29,133	6,201 14,965 16,623 32,370
Total Special Education Cluster - Preschool Grants			53,825	70,159
Rehabilitation Services - Basic Support	84.126	N/A	4669	4669
Grants for Infants and Families with Disabilities	84.181	L769 K443	75,633 34,830	51,157 30,162
Total Grants for Infants and Families with Disabilities			110,463	81,319

TUSCARAWAS COUNTY

FEDERAL AWARDS RECEIPTS AND EXPENDITURES SCHEDULE
FOR THE YEAR ENDED DECEMBER 31, 2005

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
Innovative Education Program Strategies	84.298	071167-C2S1-2005 071167-C2S1-2006	131 <u>23</u>	146 <u>233</u>
Total Innovative Education Program Strategies			<u>154</u>	<u>379</u>
Total U.S. Department of Education			169,111	156,526
<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	60,290	60,290
Medical Assistance Program	93.778	071167-TCM Waiver Admin 071167-CAFS	252,029 24,491 <u>964,747</u>	252,029 24,491 <u>964,747</u>
Total Medical Assistance Program			<u>1,241,267</u>	<u>1,241,267</u>
Total U.S. Department of Health and Human Services			1,301,557	1,301,557
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>				
State Domestic Preparedness Equipment Support Program	97.004	2003-TE-TX-0199 2004-GE-T4-0025 2003-MUP-30015	64,697 341,315 <u>161,154</u>	95,980 341,315 <u>161,714</u>
Total State Domestic Preparedness Equipment Support Program			567,166	599,009
Disaster Grants - Public Assistance	97.036	DR-1519 DR-1556 DR-1580	185,950 111,317 <u>457,398</u>	185,950 111,317 <u>440,667</u>
Total Disaster Grants - Public Assistance			754,665	737,934
Emergency Management Performance Grants	97.042	2005-EM-T5-0001	19,005	38,009
Pre-Disaster Mitigation	97.047	EMC-2002-GR-7037	3,486	3,486
Citizen Corps	97.053	2004-GC-T4-0025 2005-GC-T5-0001	6,000 <u>6,784</u>	6,000 <u>6,000</u>
Total Citizen Corps			<u>12,784</u>	<u>6,000</u>
State Homeland Security Program	97.073	2005-GE-T5-0001	<u>125,310</u>	<u>125,235</u>
Total U.S. Department of Homeland Security			<u>1,482,416</u>	<u>1,509,673</u>
Total			<u>\$3,658,268</u>	<u>\$3,725,285</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, 2005**

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, 2005, the gross amounts of loans outstanding under this program was \$187,255.

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TUSCARAWAS COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2005

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):	Medical Assistance Program – CFDA #93.778 State Domestic Preparedness Equipment Support Program – CFDA #97.004 Disaster Grants – Public Assistance – CFDA #97.036
<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, 2005**

On the Cover

The cover of the Comprehensive Annual Financial Report reflects the current Tuscarawas County Courthouse and Annex.

The complex started in 1882 with a 96' by 112' courthouse and consisted of 38 rooms on 3 floors and an attic.

This Courthouse was originally constructed with a dome including statues of 3 women. It was called the Three Ladies of Justice and was removed for safety reasons in 1959. The heads of these ladies are on display in the Commissioners' Board room.

Topping the dome today is a cupola which was lifted into place by a helicopter in 1973. Currently the Courthouse building houses the Common Pleas courtrooms and administrative offices. The ground floor houses the County's Law Library and Board of Elections. The Courthouse is on the National Register of Historic Buildings.

The Courthouse houses a 1888 Seth Thomas clock with solid brass gears. It is 8' tall and has a 225 pound solid cast iron pendulum. The faces on the portions showing outside are 6' in diameter, made of glass 1" thick. The clock has to be wound once a week with the help of a small motor.

On October 27, 1990, the Tuscarawas County Office Building, adjacent to the Courthouse, was opened to the public. The building has a total of 54,500 square feet.

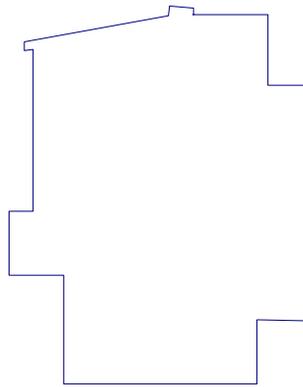
"Tuscarawas", for which the county and the river are named, is an Indian word meaning "open mouth" or "mouth of the river". The outdoor beauty and plentiful events contribute to the reasons visitors make trips and return stops each year. Ohio's heritage begins here.

We would like to thank the Tuscarawas County Information Technology Department for assistance with the covers. We would also like to thank Jim Celuch of Celuch's Creative Imaging of New Philadelphia, Ohio for providing the cover photography.

Tuscarawas County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2005

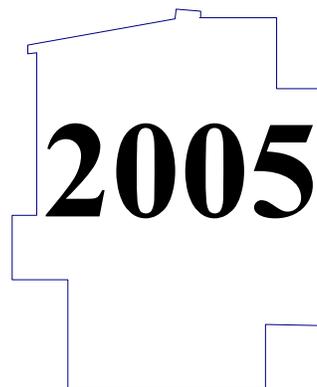


Matt Judy
Tuscarawas County Auditor

Prepared by the Tuscarawas County Auditor's Office

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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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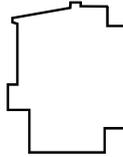
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Auditor's Office

Tuscarawas County

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



Telephone
(330) 365-3220
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June 16, 2006

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 2005 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. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's office.

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 Report of Independent Accountants and the basic financial statements, as well as the combining and individual fund 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 or 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 2005, the average price for a home in Tuscarawas County was \$101,371. 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 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 6 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 \$58,362. 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, 5th in hay production and 4th in milk production.

Parkway Honda built a new 24,000 square foot two story building which is about double the size of their previous facility. The new location has eleven service bays which is 70 percent greater than their old location.

Elder-Beerman, located in New Philadelphia's New Towne Mall, expanded and remodeled its 52,000 square foot store. One of the mall's anchor stores is now 72,000 square feet. The expansion will allow Elder-Beerman to expand the merchandise offered as well as adding items such as furniture that were not previously offered.

Kohl's Department Stores will now occupy the former Hills and Ames department stores in the New Towne Mall. They renovated the 67,000 square foot store which opened in October of 2005. Kohl's created 150 jobs, fifteen of which will be full time. The addition of Kohl's brings the total number of anchor stores to four.

In January of 2005 a massive flood affected the northern portion of Tuscarawas County. The villages of Mineral City and Zoar, as well as the surrounding areas, were advised to evacuate as several roads became impassable. Approximately 6,400 citizens were affected. Tuscarawas County entities received \$1.8 million in Federal Emergency Management Agency funds for damage caused by the flood.

The City of Dover experienced a catastrophic fire in February of 2005. An entire City block was engulfed and gutted by the fire. Seven businesses were damaged or completely destroyed. Most of the businesses plan to rebuild. Construction began in 2005 and will continue through 2006.

Park Village Care Center of Dover constructed a 4,000 square foot addition and renovated 2,000 square feet of their existing building costing \$700,000. The new space includes a new physical and occupational therapy center. Seven additional jobs were created from the expansion.

Twin City Hospital located in Dennison began planning and raising funds for the first phase of construction. Local fund-raising started in late 2005. They hope to raise \$4 million and finance the remaining \$6 million needed for phase one. The community's of Uhrichsville and Dennison have placed levies on the ballot to raise funds for the project. Phase one consists of a 26,000 square foot addition.

Sales of existing homes in 2005 was very brisk due to low interest rates. The City of Dover had 334 property transfers with the average sale price of \$126,096, the City of New Philadelphia had 475 property transfers with the average sale price of \$118,189 and the Uhrichsville/Dennison area had 248 property transfers with an average sale price of \$75,127. The average sale price in Southern Tuscarawas County was \$64,079 and in the Northern end of the County was \$113,203.

The Indian Valley School District passed an \$8.4 million bond levy in May of 2005. This was the local share needed to receive State funds from the Ohio School Facilities Commission. The total cost of the building project is estimated to be \$40.4 million. The District will construct two new elementary schools in Midvale and Port Washington. A new middle school will be built in Tuscarawas. The high school will be renovated with an addition of 30,000 square feet.

Strasburg - Franklin Local School District began construction on phase I of their building project that will include new elementary classrooms, a gymnasium to seat 300, a library/media center, cafeteria and administrative offices. The District will receive \$10.2 million from the Ohio School Facilities Commission for the construction of the school building which will be phase II of the project and will begin in 2007.

CURRENT MAJOR INITIATIVES

COUNTY ENGINEER

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 262,500 feet of guardrail, and numerous related items.

Equipment purchased by the Engineer in 2005 includes: loader/backhoe, bridge maintenance truck and utility bed, tandem dump truck, tractor and mower unit, brush chipper, 2 pick-up trucks, semi-tractor, ditcher head, van, and a SUV. The Engineer also updated the Port Washington facility with a building addition. This project included some renovations and additional insulation to our existing building.

Approximately 26 miles of County Roads were paved in 2005 and approximately 66 miles of County Roads, as well as a small number of township roads, were chip-sealed. County crews replaced 48 cross culverts with a total length of approximately 3,000 feet and approximately 360 miles of roadway centerline was applied in 2005.

Major flooding in January, 2005 affected the operations for the entire year. Flood situations virtually occurred through the entire month of January; the cleanup dominated the work effort through a significant part of the entire year. This major flood event occurred after the County had experienced three declared disasters due to flooding in 2004. Much time was spent in preparing plans for bidding damage repair, actually repairing damage with County personnel, and handling the paperwork required for the partial reimbursement by FEMA and the Federal Highway Administration. Approximately 75 percent of this work that is eligible has been (or will be) reimbursed by FEMA, with an additional 12.5 percent reimbursement by the State of Ohio. There is still a very significant amount of the overall cost that is the County's responsibility.

The Engineer also completed a comprehensive survey of all our culverts showing condition, location with GIS coordinates, length, and size. This had last been done in 1962.

COUNTY CORONER

The coroner's office received a laptop computer from the Ohio State Coroner's Association in conjunction with the Ohio Department of Health -Vital Stats to implement electronic submissions of death certificates. The office is currently working with the local funeral homes to implement this mandate and therefore speed up the process of the death certificate for families.

The coroner's office in conjunction with the Child Death Review Board has reviewed 10 child deaths for the year 2005. The 2006 cases will be reviewed in the beginning of the year 2007.

COMMON PLEAS - DRUG COURT

In 2005 the Tuscarawas County Court of Common Pleas launched a Drug Court program, which is a specialized docket responsible for handling non-violent felony, drug/alcohol related cases through intensive treatment and supervision. The Court is in partnership with the Prosecutor's office, the office of the Public Defender, local law enforcement and local treatment providers. Drug Court is a structured 52 week program where offenders are given the opportunity to address their substance abuse issues while being monitored by Judge Elizabeth Lehigh Thomakos, the Prosecutor, the Public Defender, their Probation Officer and their Counselor. Clear advantages of the program include intensive treatment for offenders, a reduction in repeat offender rates, and savings on jail costs.

BOARD OF MRDD

The MRDD has had a busy year with building renovations, accreditation monitoring, and Medicaid program changes.

The building renovations included improving handicapped accessibility for all our facilities. The Starlight Workshop underwent some updating to ensure the continued safety of individuals served. In 2005, Starlight School saw renovations to their therapy pool, their HVAC system, and their sidewalks. The School has also had the addition of two new vans to their service capacity.

2005 began with the Workshop receiving a three-year accreditation from CARF (Commission on Accreditation of Rehabilitation Facilities). The Ohio Department of MR/DD conducted its accreditation process from May through September and ultimately granted a four-year accreditation to the Tuscarawas County Board of MR/DD with high accolades. In addition, the Tuscarawas County Board of MR/DD is one of five pilot counties that are involved in designing a Quality Information Management System that will be utilized by all Ohio county boards of MR/DD for quality assurance.

2005 started a major transition in Medicaid funded services. The Community Alternative Funding System (CAFS) was abolished on June 30th which accounted for approximately \$500,000 annually for the Tuscarawas County Board of MR/DD. One temporary Medicaid waiver service has been instituted to fill one of these gaps. This new program centers around the habilitation of consumers through workshop and community based employment services. While most of the Medicaid services are provided at the Starlight Workshop, the Supported Employment Program has been influential in helping consumers find employment in local businesses like Ellis Laundry, Taco Bell, and Dollar General. One individual was assisted in starting her own business, ABC Gardeners, with the assistance of a micro-enterprise grant from the Ohio Developmental Disabilities Council.

FUTURE MAJOR INITIATIVES

The County Engineer has major projects planned which include the repaving of six County Roads, replacement of ten bridges, waterproofing of four bridges and a new concrete deck on an additional bridge. Plans to chip seal 65 to 80 miles of roadway during 2006 will act as a means of preserving our existing pavement. Roadway centerline will be applied to approximately 300 to 350 miles of County Roads this construction season. The Engineer is also working on plans and details for an intersection improvement project at the intersection of Schneiders Crossing Road and Mt. Pleasant Road. The bridge maintenance and replacement program continues to be maintained at the rate of past years in order to keep pace with expected normal deterioration.

The coroner's office is working on a website to facilitate information to the general public regarding statistics, Frequently Asked Questions (FAQ's), and forensic links, among other information.

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 2005.

Cash Management During the year ended December 31, 2005, the County's cash resources were divided into bank deposits and investments in federal agency securities, certificates of deposit, treasury bills, 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 into 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, 2005, 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, 2004. This was the nineteenth 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.

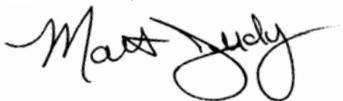
A Certificate of Achievement is valid for a period of one year. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of recognition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

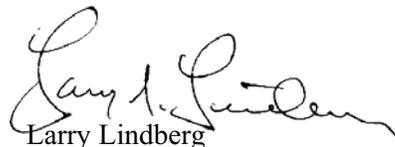
A great deal of credit must go to the Local Government Services Section of the Auditor of State's Office for their guidance and support throughout this project.

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, 2004

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.



Carla E. Fudge

President

Jeffrey R. Emer

Executive Director

Tuscarawas County, Ohio
Elected Officials
December 31, 2005

Board of Commissioners

Chris Abbuhl
Kerry Metzger
James Seldenright

Engineer

Joseph S. Bachman

Auditor

Matt Judy

Prosecuting Attorney

Amanda Spies

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

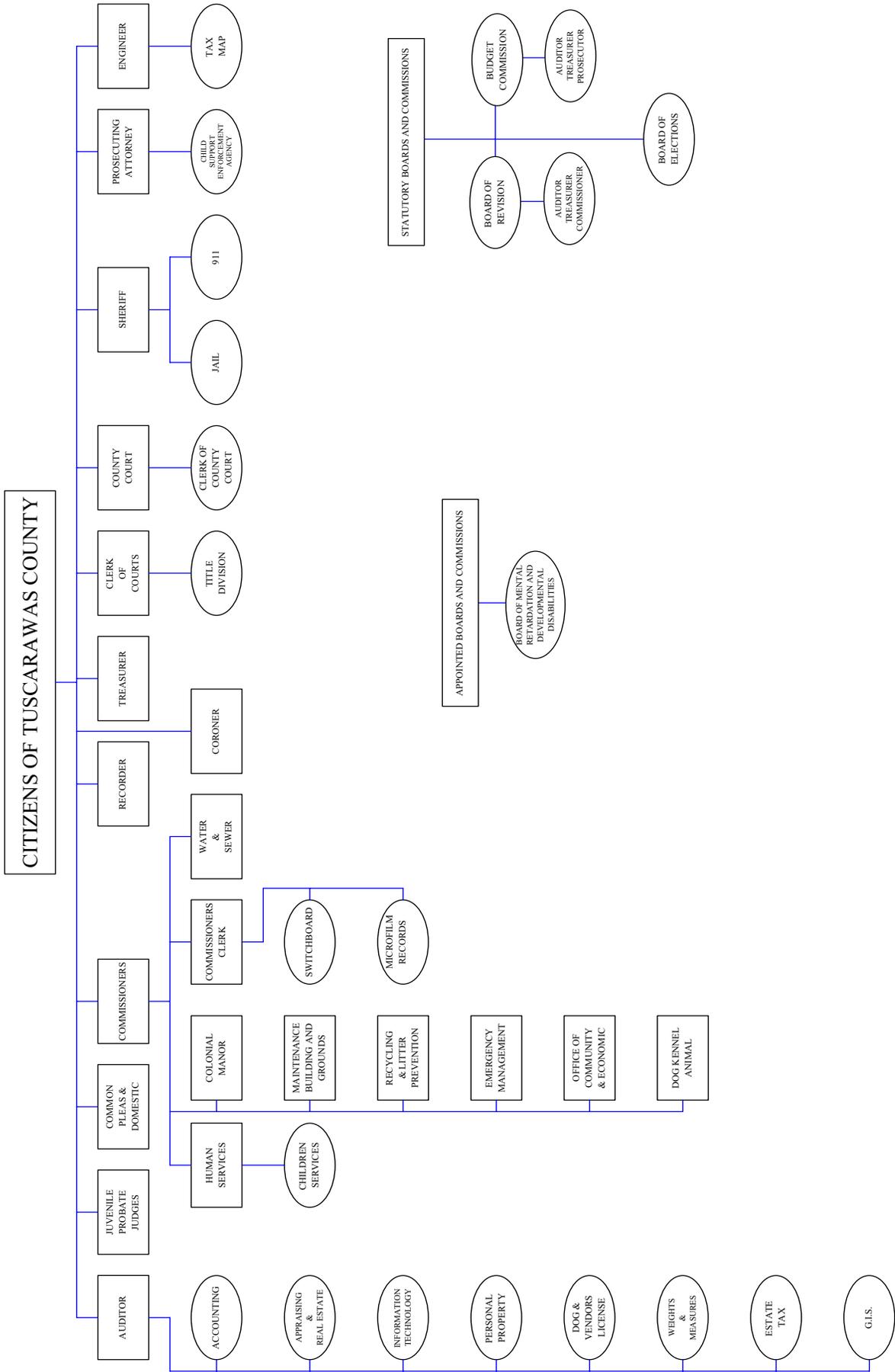
County Court – Southern District

Brad Hillyer

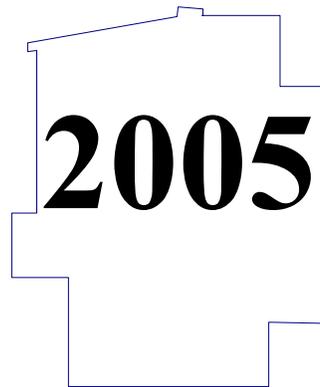
New Philadelphia Municipal Court

Mary Wade Space

TUSCARAWAS COUNTY GOVERNMENT



**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, 2005, 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 6 percent, respectively, of the assets, net assets and revenues of the aggregate discretely present 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, 2005, and the respective changes in financial position and where applicable, cash flows, 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 16, 2006, 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 and the report of the other auditors, 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 16, 2006

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
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, 2005. 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 2005 are as follows:

The assets of the County exceeded its liabilities at December 31, 2005 by \$93,497,045 (net assets). Of this amount \$16,699,967 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$14,316,656. The County's total net assets decreased by \$6,848,270 which represents a 6.8 percent decrease from 2004.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$46,594,671, a decrease of \$2,277,950 from the prior year. Of this amount, \$38,209,933 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 \$13,208,972, which represents a 5.2 percent decrease from the prior year and represents 99.5 percent of total General Fund expenditures for 2005.

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, 2005
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 Districts are 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, 2005
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 2005 compared to 2004:

	Table 1 Net Assets					
	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Assets						
Current and Other Assets	\$68,295,107	\$69,072,715	\$2,509,522	\$2,594,462	\$70,804,629	\$71,667,177
Capital Assets, Net	28,281,196	28,819,667	15,745,160	15,964,337	44,026,356	44,784,004
<i>Total Assets</i>	<u>96,576,303</u>	<u>97,892,382</u>	<u>18,254,682</u>	<u>18,558,799</u>	<u>114,830,985</u>	<u>116,451,181</u>
Liabilities						
Current and Other Liabilities	16,037,517	11,992,779	72,888	83,595	16,110,405	12,076,374
Long-Term Liabilities:						
Due Within One Year	722,085	665,798	224,554	158,320	946,639	824,118
Due in More than One Year	1,928,514	961,847	2,348,382	2,243,527	4,276,896	3,205,374
<i>Total Liabilities</i>	<u>18,688,116</u>	<u>13,620,424</u>	<u>2,645,824</u>	<u>2,485,442</u>	<u>21,333,940</u>	<u>16,105,866</u>
Net Assets						
Invested in Capital Assets						
Net of Debt	28,089,189	28,679,529	13,225,547	13,612,345	41,314,736	42,291,874
Restricted:						
Capital Projects	6,941,115	11,022,709	0	0	6,941,115	11,022,709
Mental Retardation Board	13,127,674	11,520,909	0	0	13,127,674	11,520,909
Motor Vehicle and Gas Tax	3,801,729	4,959,880	0	0	3,801,729	4,959,880
County 911 Operations	3,891,225	4,101,310	0	0	3,891,225	4,101,310
Real Estate Assessment	1,228,164	1,001,821	0	0	1,228,164	1,001,821
Title Department Operations	533,506	608,857	0	0	533,506	608,857
Children Services	608,058	756,806	0	0	608,058	756,806
Economic Development and Growth	3,719,172	3,990,134	0	0	3,719,172	3,990,134
Other Purposes	1,631,699	1,706,660	0	0	1,631,699	1,706,660
Unrestricted	14,316,656	15,923,343	2,383,311	2,461,012	16,699,967	18,384,355
<i>Total Net Assets</i>	<u>\$77,888,187</u>	<u>\$84,271,958</u>	<u>\$15,608,858</u>	<u>\$16,073,357</u>	<u>\$93,497,045</u>	<u>\$100,345,315</u>

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

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 \$93,497,045 (\$77,888,187 in governmental activities and \$15,608,858 in business-type activities) as of December 31, 2005. By far, the largest portion of the County's net assets (44.2 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 (17.9 percent) consists of unrestricted assets (\$16,699,967) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (37.9 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental net assets decreased \$6,383,771 from \$84,271,958 in 2004 to \$77,888,187 in 2005. This is primarily the result of the County's increased foster care costs and increased capital outlay for 911 equipment. The capital outlay affected net assets since the 911 equipment was purchased in 2005 but not received by the County before year end.

Table 2 shows the changes in net assets for 2005 compared to 2004.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Revenues						
Program Revenues:						
Charges for Services	\$6,770,824	\$6,745,313	\$1,741,589	\$1,683,687	\$8,512,413	\$8,429,000
Operating Grants and Contributions	20,164,530	20,247,445	304,205	340,804	20,468,735	20,588,249
Capital Grants	686,414	749,630	0	0	686,414	749,630
Total Program Revenues	27,621,768	27,742,388	2,045,794	2,024,491	29,667,562	29,766,879
General Revenues:						
Property Taxes	10,172,787	9,371,983	0	0	10,172,787	9,371,983
Sales Taxes	9,024,769	10,077,250	0	0	9,024,769	10,077,250
Intergovernmental	2,895,713	2,715,540	0	0	2,895,713	2,715,540
Interest	1,710,584	853,889	0	0	1,710,584	853,889
Other	1,232,674	862,340	18,275	93,136	1,250,949	955,476
Total General Revenues	25,036,527	23,881,002	18,275	93,136	25,054,802	23,974,138
Total Revenues	\$52,658,295	\$51,623,390	\$2,064,069	\$2,117,627	\$54,722,364	\$53,741,017

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Program Expenses						
Governmental Activities:						
General Government:						
Legislative and Executive	\$7,583,450	\$6,583,677	\$0	\$0	\$7,583,450	\$6,583,677
Judicial	3,959,181	3,894,157	0	0	3,959,181	3,894,157
Public Safety	9,971,606	7,543,942	0	0	9,971,606	7,543,942
Public Works	8,127,183	7,099,813	0	0	8,127,183	7,099,813
Health	7,153,058	7,040,376	0	0	7,153,058	7,040,376
Human Services	17,918,484	15,874,934	0	0	17,918,484	15,874,934
Consevation and Recreation	650,958	611,468	0	0	650,958	611,468
Intergovernmental	2,335,524	991,406	0	0	2,335,524	991,406
Internal Service Fund -						
External Portion	1,335,552	1,300,728	0	0	1,335,552	1,300,728
Debt Service:						
Interest and Fiscal Charges	7,070	11,099	0	0	7,070	11,099
Sewer	0	0	1,739,060	1,310,349	1,739,060	1,310,349
Water	0	0	789,508	728,558	789,508	728,558
Total Program Expenses	<u>59,042,066</u>	<u>50,951,600</u>	<u>2,528,568</u>	<u>2,038,907</u>	<u>61,570,634</u>	<u>52,990,507</u>
Increase (Decrease) in Net Assets	(6,383,771)	671,790	(464,499)	78,720	(6,848,270)	750,510
Net Assets Beginning of Year	<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>
Net Assets End of Year	<u>\$77,888,187</u>	<u>\$84,271,958</u>	<u>\$15,608,858</u>	<u>\$16,073,357</u>	<u>\$93,497,045</u>	<u>\$100,345,315</u>

Governmental Activities

Operating grants were the largest program revenue, accounting for \$20,164,530 or 38.3 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 \$6,770,824 or 12.9 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 .4 percent decrease from the prior year is due to decreased receipts from the County Home and a reduction in fees from motor vehicle titles.

Property tax revenues account for \$10,172,787 of the \$52,658,295, total revenues for governmental activities, or 19.3 percent of total revenues.

The County's sales tax is a major revenue component amounting to \$9,024,769 or 17.1 percent of total revenues. The 10.4 percent decrease from the prior year is due to timing differences in the collection and forwarding of sales tax receipts between years by the State of Ohio.

The human services program accounted for \$17,918,484 of the \$59,042,066 total expenses for governmental activities, or 30.3 percent of total expenses. The next largest program was public safety, accounting for \$9,971,606 and representing 16.9 percent of total governmental expenses.

Tuscarawas County, Ohio
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Unaudited

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 increased expenses from 2004 to 2005 by \$2,043,550. This increase is substantially due to increased foster care costs. Additional funding for Senior Citizen services also contributed to this increase.

General government – legislative and executive, which includes costs associated with the general administration of County government, has increased expenses from 2004 to 2005 by \$999,773. This increase is due to the inclusion of financial activity for the Public Defender's office, which was previously a separate entity, but now part of the County's operations.

Public safety, which includes the operations of the Sheriff's Office and 911 system, has increased expenses from 2004 to 2005 by \$2,427,664. This increase is due to a major upgrade of equipment within the 911 system. The equipment was purchased in 2005 but was not received before year end.

Health, which includes county home and the mental retardation board, has increased expenses from 2004 to 2005 by \$112,682 primarily due to increased personal services costs.

Public works expenses, which used the motor vehicle and gas tax money, also has increased from 2004 to 2005 by \$1,027,370 due to the large number of repairs conducted as a result of the 2005 flooding.

Intergovernmental, which includes funding to other governmental units, has increased expenses from 2004 to 2005 by \$1,344,118 due to increased support of other governments such as the Multi County Juvenile Attention Center.

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 2005	Total Cost of Services 2004	Net Cost of Services 2005	Net Cost of Services 2004
Governmental Activities:				
General Government:				
Legislative and Executive	\$7,583,450	\$6,583,677	(\$4,174,812)	(\$3,424,884)
Judicial	3,959,181	3,894,157	(2,940,508)	(2,804,937)
Public Safety	9,971,606	7,543,942	(9,183,400)	(6,979,340)
Public Works	8,127,183	7,099,813	(1,510,885)	2,048,386
Health	7,153,058	7,040,376	(4,608,079)	(4,930,197)
Human Services	17,918,484	15,874,934	(5,940,210)	(5,631,911)
Conservation and Recreation	650,958	611,468	(560,481)	(455,419)
Intergovernmental	2,335,524	991,406	(2,311,152)	(967,217)
Internal Service Fund - External Portion	1,335,552	1,300,728	(183,701)	(52,594)
Debt Service:				
Interest and Fiscal Charges	7,070	11,099	(7,070)	(11,099)
Total	\$59,042,066	\$50,951,600	(\$31,420,298)	(\$23,209,212)

Tuscarawas County, Ohio
Management's Discussion and Analysis
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Charges for services and grants of \$27,621,768 (46.8 percent of the total costs of services) are received and used to fund the expenses of the County. The remaining \$31,420,298 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive (44.9 percent), public works (81.4 percent), and human services expenses (66.8 percent) are funded by charges for services and operating grants.

Business-Type Activities

The net assets for business-type activities decreased by \$464,499 during 2005. Major revenue sources were charges for services of \$1,741,589.

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, 2005, the County's governmental funds reported a combined ending fund balance of \$46,594,671, a decrease of \$2,277,950 in comparison with the prior year. Approximately 82.0 percent of this total (\$38,209,933) constitutes unreserved fund balance. This is an increase of \$2,116,655 compared to 2004. In 2004, the County had 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 (\$3,220,430) or a variety of other restricted purposes (\$5,164,308).

The General Fund is the primary operating fund of the County. At the end of 2005, unreserved fund balance was \$13,208,972 while total fund balance was \$13,385,801. 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 99.5 percent to total General Fund expenditures, while total fund balance represents 100.8 percent of that same amount.

The fund balance of the County's General Fund decreased by \$757,828 during 2005. A key factor in this decrease was an increase in transfers from the General fund to various other funds.

The Mental Retardation Board Fund had an unreserved fund balance of \$13,087,542 and total fund balance of \$13,224,634 at the end of 2005. The unreserved fund balance represents 203.3 percent of total Mental Retardation Fund expenditures, while total fund balance represents 205.5 percent of that same amount. The fund balance increased by \$1,717,819 during 2005. This increase resulted from revenues exceeding expenditures.

The Capital Projects Fund had an unreserved fund balance of \$1,067,739 and total fund balance of \$5,872,158 at the end of 2005. The unreserved fund balance represents 29.2 percent of total Capital Project Fund expenditures, while total fund balance represents 160.6 percent of that same amount. The fund balance decreased by \$3,095,286 during 2005. This decrease resulted from expenditures exceeding revenues.

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Management's Discussion and Analysis
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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, 2005, were \$959,947, and for the Water District were \$1,425,028. Total unrestricted net assets for enterprise funds decreased by \$63,792.

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 (\$917,041). 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, 2005, was \$44,026,356 (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 2005 included the purchase of land for construction of a courthouse for the Southern District Court and the sale of the former Tuscarawas County Senior Center. Table 4 shows 2005 balances compared to 2004:

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

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Land	\$1,705,781	\$1,591,404	\$232,894	\$232,894	\$1,938,675	\$1,824,298
Buildings and Improvements	21,854,002	22,568,735	1,072,361	1,115,416	22,926,363	23,684,151
Equipment	3,671,619	3,706,362	278,192	333,532	3,949,811	4,039,894
Construction in Progress	123,348	0	418,575	773,688	541,923	773,688
Infrastructure	926,446	953,166	0	0	926,446	953,166
Sewer/Water Lines	0	0	13,743,138	13,508,807	13,743,138	13,508,807
Totals	\$28,281,196	\$28,819,667	\$15,745,160	\$15,964,337	\$44,026,356	\$44,784,004

See Note 9 for additional information of capital assets.

Long-Term Debt - At December 31, 2005, the County had outstanding debt in the form of OWDA and OPWC loans for business-type activities and a courthouse improvement bond anticipation note for governmental activities.

Tuscarawas County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2005
Unaudited

Table 5
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities	
	2005	2004	2005	2004
Courthouse Improvement				
Bond Anticipation Note	\$1,000,000	\$0	\$0	\$0
OPWC Loans Payable	0	0	792,058	675,803
OWDA Loans Payable	0	0	1,424,555	1,368,189
Totals	<u>\$1,000,000</u>	<u>\$0</u>	<u>\$2,216,613</u>	<u>\$2,043,992</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.

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 2005, the Visitors Bureau collected \$302,435. According to Rovelstad and Longwoods International, visitors to Tuscarawas County spent \$242 million and were responsible for funding over 7,100 jobs, which is approximately 17 percent of the County's labor force.

The labor force for Tuscarawas stood at 47,600 potential employees, with 45,000 employed and 2,600 unemployed. For December 2005 the Civilian Labor Force estimates list the County's unemployment rate at 5.5 percent compared to the State's unemployment rate of 5.5 percent. The national average for the same period was 4.6 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, 2005

	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	\$43,484,117	\$2,961,880	\$46,445,997	\$302,246	\$100,719
Cash and Cash Equivalents in Segregated Accounts	0	12,223	12,223	0	0
With Fiscal Agents	1,379,910	0	1,379,910	0	0
Deposits	0	0	0	2,892	10
Materials and Supplies Inventory	748,449	66,893	815,342	6,700	0
Accrued Interest Receivable	200,851	0	200,851	0	0
Accounts Receivable	103,620	284,133	387,753	104,462	15,156
Internal Balances	850,707	(850,707)	0	0	0
Intergovernmental Receivable	5,120,457	35,100	5,155,557	0	18,430
Prepaid Items	317,450	0	317,450	13,285	0
Sales Tax Receivable	2,325,705	0	2,325,705	0	0
Property Taxes Receivable	9,588,398	0	9,588,398	0	0
Loans Receivable	3,114,844	0	3,114,844	0	0
Loans Receivable from Component Unit	1,060,599	0	1,060,599	0	0
Deferred Charges	0	0	0	0	94,589
Nondepreciable Capital Assets	1,829,129	651,469	2,480,598	0	1,197,880
Depreciable Capital Assets, Net	26,452,067	15,093,691	41,545,758	455,700	6,780,291
<i>Total Assets</i>	<u>96,576,303</u>	<u>18,254,682</u>	<u>114,830,985</u>	<u>885,285</u>	<u>8,207,075</u>
Liabilities					
Accounts Payable	998,037	23,924	1,021,961	59,553	27,754
Accrued Wages	339,728	9,464	349,192	0	4,620
Contracts Payable	3,519,172	0	3,519,172	0	0
Intergovernmental Payable	1,455,231	39,500	1,494,731	0	7,013
Matured Compensated Absences Payable	19,220	0	19,220	0	0
Short Term Notes Payable	0	0	0	0	1,110,099
Claims Payable	500,056	0	500,056	0	0
Deferred Revenue	9,206,073	0	9,206,073	35,000	61,144
Security Deposits	0	0	0	2,650	0
Other Accrued Liabilities	0	0	0	31,792	0
Long-Term Liabilities:					
Due Within One Year	722,085	224,554	946,639	27,258	189,180
Due In More Than One Year	1,928,514	2,348,382	4,276,896	145,702	3,965,763
<i>Total Liabilities</i>	<u>18,688,116</u>	<u>2,645,824</u>	<u>21,333,940</u>	<u>301,955</u>	<u>5,365,573</u>
Net Assets					
Invested in Capital Assets, Net of Related Debt	28,089,189	13,225,547	41,314,736	282,740	3,058,617
Restricted for:					
Capital Projects	6,941,115	0	6,941,115	0	0
Mental Retardation Board	13,127,674	0	13,127,674	0	0
Motor Vehicle and Gas Tax	3,801,729	0	3,801,729	0	0
County 911 Operations	3,891,225	0	3,891,225	0	0
Real Estate Assessment	1,228,164	0	1,228,164	0	0
Title Department Operations	533,506	0	533,506	0	0
Children Services	608,058	0	608,058	0	0
Economic Development and Growth	3,719,172	0	3,719,172	0	0
Other Purposes	1,631,699	0	1,631,699	0	0
Unrestricted (Deficit)	14,316,656	2,383,311	16,699,967	300,590	(217,115)
<i>Total Net Assets</i>	<u>\$77,888,187</u>	<u>\$15,608,858</u>	<u>\$93,497,045</u>	<u>\$583,330</u>	<u>\$2,841,502</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Activities
For the Year Ended December 31, 2005

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	
Governmental Activities				
General Government:				
Legislative and Executive	\$7,583,450	\$2,954,309	\$454,329	\$0
Judicial	3,959,181	857,731	160,942	0
Public Safety	9,971,606	438,959	349,247	0
Public Works	8,127,183	495,005	5,517,724	603,569
Health	7,153,058	176,037	2,368,942	0
Human Services	17,918,484	664,928	11,313,346	0
Conservation and Recreation	650,958	7,632	0	82,845
Intergovernmental	2,335,524	24,372	0	0
Internal Service Fund - External Portion	1,335,552	1,151,851	0	0
Interest and Fiscal Charges	7,070	0	0	0
<i>Total Governmental Activities</i>	<u>59,042,066</u>	<u>6,770,824</u>	<u>20,164,530</u>	<u>686,414</u>
Business-Type Activities				
Sewer District	1,739,060	1,126,798	304,205	0
Water District	789,508	614,791	0	0
<i>Total Business-Type Activities</i>	<u>2,528,568</u>	<u>1,741,589</u>	<u>304,205</u>	<u>0</u>
Total - Primary Government	<u>\$61,570,634</u>	<u>\$8,512,413</u>	<u>\$20,468,735</u>	<u>\$686,414</u>
Component Units				
Workshop	\$737,420	\$729,476	\$0	\$0
Port Authority	1,012,703	975,865	2,613,999	0
Totals - Component Units	<u>\$1,750,123</u>	<u>\$1,705,341</u>	<u>\$2,613,999</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

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
(\$4,174,812)	\$0	(\$4,174,812)	\$0	\$0
(2,940,508)	0	(2,940,508)	0	0
(9,183,400)	0	(9,183,400)	0	0
(1,510,885)	0	(1,510,885)	0	0
(4,608,079)	0	(4,608,079)	0	0
(5,940,210)	0	(5,940,210)	0	0
(560,481)	0	(560,481)	0	0
(2,311,152)	0	(2,311,152)	0	0
(183,701)	0	(183,701)	0	0
(7,070)	0	(7,070)	0	0
<u>(31,420,298)</u>	<u>0</u>	<u>(31,420,298)</u>	<u>0</u>	<u>0</u>
0	(308,057)	(308,057)	0	0
<u>0</u>	<u>(174,717)</u>	<u>(174,717)</u>	<u>0</u>	<u>0</u>
0	(482,774)	(482,774)	0	0
<u>(31,420,298)</u>	<u>(482,774)</u>	<u>(31,903,072)</u>	<u>0</u>	<u>0</u>
0	0	0	(7,944)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,577,161</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(7,944)</u>	<u>2,577,161</u>
3,911,803	0	3,911,803	0	0
5,029,982	0	5,029,982	0	0
793,581	0	793,581	0	0
437,421	0	437,421	0	0
9,024,769	0	9,024,769	0	0
2,895,713	0	2,895,713	0	0
1,710,584	0	1,710,584	0	570
1,232,674	18,275	1,250,949	0	326
<u>25,036,527</u>	<u>18,275</u>	<u>25,054,802</u>	<u>0</u>	<u>896</u>
(6,383,771)	(464,499)	(6,848,270)	(7,944)	2,578,057
<u>84,271,958</u>	<u>16,073,357</u>	<u>100,345,315</u>	<u>591,274</u>	<u>263,445</u>
<u>\$77,888,187</u>	<u>\$15,608,858</u>	<u>\$93,497,045</u>	<u>\$583,330</u>	<u>\$2,841,502</u>

Tuscarawas County, Ohio

Balance Sheet

Governmental Funds

December 31, 2005

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax	Capital Projects
Assets					
Equity in Pooled Cash and Cash Equivalents	\$12,485,822	\$11,629,669	\$575,044	\$1,113,906	\$5,556,776
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	0
Cash and Cash Equivalents					
With Fiscal Agents	0	1,379,910	0	0	0
Materials and Supplies Inventory	92,521	14,439	17,665	511,341	0
Accrued Interest Receivable	200,851	0	0	0	0
Accounts Receivable	17,913	13,406	4,102	26,069	0
Interfund Receivable	148,770	0	0	0	849,043
Intergovernmental Receivable	992,916	443,912	5,994	2,471,011	0
Prepaid Items	220,116	74,637	293	2,089	0
Sales Taxes Receivable	2,325,705	0	0	0	0
Property Taxes Receivable	3,990,899	4,343,382	0	0	0
Loans Receivable	0	0	0	0	2,927,589
Loans Receivable from Component Unit	0	0	0	0	0
<i>Total Assets</i>	<u>\$20,475,513</u>	<u>\$17,899,355</u>	<u>\$603,098</u>	<u>\$4,124,416</u>	<u>\$9,333,408</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$102,684	\$19,490	\$246,912	\$159,941	\$0
Accrued Wages	102,042	59,450	57,574	20,548	0
Contracts Payable	0	32,882	3,560	0	3,461,250
Intergovernmental Payable	252,920	136,087	718,791	52,580	0
Matured Compensated Absences Payable	7,200	0	289	3,704	0
Interfund Payable	213,162	0	22,956	0	0
Deferred Revenue	6,411,704	4,426,812	0	2,015,798	0
<i>Total Liabilities</i>	<u>7,089,712</u>	<u>4,674,721</u>	<u>1,050,082</u>	<u>2,252,571</u>	<u>3,461,250</u>
Fund Balances (Deficit)					
Reserved for Encumbrances	115,710	137,092	220,124	241,517	1,027,787
Reserved for Unclaimed Monies	61,119	0	0	0	0
Reserved for Loans Receivable	0	0	0	0	2,927,589
Reserved for Interfund Receivable	0	0	0	0	849,043
Reserved for Port Authority Guaranty	0	0	0	0	0
Unreserved, Undesignated Reported in:					
General Fund	13,208,972	0	0	0	0
Special Revenue Funds	0	13,087,542	(667,108)	1,630,328	0
Capital Projects Funds	0	0	0	0	1,067,739
<i>Total Fund Balances (Deficit)</i>	<u>13,385,801</u>	<u>13,224,634</u>	<u>(446,984)</u>	<u>1,871,845</u>	<u>5,872,158</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$20,475,513</u>	<u>\$17,899,355</u>	<u>\$603,098</u>	<u>\$4,124,416</u>	<u>\$9,333,408</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, 2005*

Other Governmental Funds	Total Governmental Funds		
\$11,604,221	\$42,965,438	Total Governmental Funds Balances	\$46,594,671
102,953	102,953	<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
0	1,379,910	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	28,281,196
112,483	748,449	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
0	200,851	Property Taxes	382,325
42,130	103,620	Intergovernmental	3,772,156
256,479	1,254,292	Sales Taxes	1,591,336
1,206,231	5,120,064	Total	5,745,817
20,315	317,450	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
0	2,325,705	Compensated Absences	(1,581,939)
1,254,117	9,588,398	Capital Leases	(68,660)
187,255	3,114,844	Bond Anticipation Notes	(1,000,000)
1,060,599	1,060,599	Total	(2,650,599)
\$15,846,783	\$68,282,573	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.	(84,562)
\$469,010	\$998,037	An internal balance is recorded in governmental activities to reflect overpayments to the internal service fund by the business-type activities.	1,664
100,114	339,728		
21,480	3,519,172	<i>Net Assets of Governmental Activities</i>	\$77,888,187
294,228	1,454,606		
8,027	19,220		
169,131	405,249		
2,097,576	14,951,890		
3,159,566	21,687,902		
1,478,200	3,220,430		
0	61,119		
1,247,854	4,175,443		
0	849,043		
102,953	102,953		
0	13,208,972		
8,271,237	22,321,999		
1,586,973	2,654,712		
12,687,217	46,594,671		
\$15,846,783	\$68,282,573		

Tuscarawas County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2005

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax	Capital Projects
Revenues					
Property and Other Taxes	\$3,899,541	\$5,011,134	\$0	\$0	\$0
Sales Taxes	9,130,299	0	0	0	0
Intergovernmental	2,409,917	2,960,616	7,626,911	6,069,573	0
Interest	1,679,827	0	0	30,757	0
Licenses and Permits	8,978	0	0	0	0
Fines and Forfeitures	175,606	0	0	110,925	0
Rentals	108,722	0	0	0	0
Charges for Services	2,269,581	0	0	365,865	0
Contributions and Donations	33,980	0	0	0	0
Other	182,716	182,980	8,578	49,736	227,003
<i>Total Revenues</i>	<u>19,899,167</u>	<u>8,154,730</u>	<u>7,635,489</u>	<u>6,626,856</u>	<u>227,003</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	4,273,598	0	0	0	0
Judicial	3,485,361	0	0	0	0
Public Safety	2,460,437	0	0	0	0
Public Works	141,819	0	0	6,391,430	0
Health	120,232	6,409,885	0	0	0
Human Services	717,396	0	7,938,378	0	0
Intergovernmental	1,612,199	0	0	0	0
Conservation and Recreation	436,415	0	0	0	0
Capital Outlay	0	0	0	0	3,657,203
Debt Service:					
Principal Retirement	23,285	25,663	12,100	0	0
Interest and Fiscal Charges	2,664	1,363	1,123	0	0
<i>Total Expenditures</i>	<u>13,273,406</u>	<u>6,436,911</u>	<u>7,951,601</u>	<u>6,391,430</u>	<u>3,657,203</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,625,761</u>	<u>1,717,819</u>	<u>(316,112)</u>	<u>235,426</u>	<u>(3,430,200)</u>
Other Financing Sources (Uses)					
Transfers In	225,000	0	333,975	0	334,914
Bond Anticipation Note Issued	0	0	0	0	0
Transfers Out	(7,608,589)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(7,383,589)</u>	<u>0</u>	<u>333,975</u>	<u>0</u>	<u>334,914</u>
<i>Net Change in Fund Balance</i>	(757,828)	1,717,819	17,863	235,426	(3,095,286)
<i>Fund Balance (Deficit) Beginning 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>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$13,385,801</u>	<u>\$13,224,634</u>	<u>(\$446,984)</u>	<u>\$1,871,845</u>	<u>\$5,872,158</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, 2005*

Other Governmental Funds	Total Governmental Funds		
\$1,226,255	\$10,136,930	Net Change in Fund Balances - Total Governmental Funds	(\$2,277,950)
0	9,130,299	<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
6,410,125	25,477,142	Governmental funds report capital outlays as expenditures.	
0	1,710,584	However, in the statement of activities, the cost of those	
565	9,543	assets is allocated over their estimated useful lives as	
84,098	370,629	depreciation expense. This is the amount by which depreciation	
7,632	116,354	exceeded capital outlay in the current period.	
2,487,001	5,122,447	Capital Asset Additions	1,301,236
17,362	51,342	Current Year Depreciation	(1,680,798)
581,661	1,232,674	Total	(379,562)
10,814,699	53,357,944	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.	
			(158,909)
		Revenues in the statement of activities that do not provide	
		current financial resources are not reported as revenues	
		in the funds.	
		Property Taxes	35,857
		Grants	(1,781,827)
		Sales Taxes	(105,530)
		Total	(1,851,500)
		Some expenses reported in the statement of activities,	
		such as compensated absences and capital leases,	
		do not require the use of current financial resources	
		and therefore are not reported as expenditures in	
		governmental funds.	
		Compensated Absences	(94,432)
		Capital Leases	71,478
		Total	(22,954)
		Other financing sources in the governmental funds increase	
		long-term liabilities in the statement of net assets.	
		Bond Anticipation Notes Issued	(1,000,000)
		The internal service funds used by management to charge the	
		the costs of insurance to individual funds are not reported	
		in the entity-wide statement of activities. Governmental	
		fund expenditures and related internal service fund revenues	
		are eliminated.	
			(692,896)
\$12,687,217	\$46,594,671	<i>Change in Net Assets of Governmental Activities</i>	(\$6,383,771)

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, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property and Other Taxes	\$3,595,417	\$3,895,417	\$3,899,541	\$4,124
Sales Taxes	9,150,633	9,150,633	9,150,633	0
Intergovernmental	2,428,200	2,406,928	2,374,323	(32,605)
Interest	1,450,700	1,450,700	1,810,695	359,995
Licenses and Permits	12,150	12,150	8,903	(3,247)
Fines and Forfeitures	194,000	194,000	185,828	(8,172)
Rentals	71,000	71,000	108,353	37,353
Charges for Services	2,265,770	2,283,073	2,245,475	(37,598)
Contributions and Donations	0	33,980	33,980	0
Other	149,800	162,151	195,668	33,517
<i>Total Revenues</i>	<u>19,317,670</u>	<u>19,660,032</u>	<u>20,013,399</u>	<u>353,367</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	4,455,827	4,597,674	4,389,317	208,357
Judicial	3,427,699	3,500,061	3,467,553	32,508
Public Safety	2,356,384	2,494,681	2,460,862	33,819
Public Works	147,809	147,809	146,650	1,159
Health	177,376	180,632	109,030	71,602
Human Services	679,526	729,526	695,825	33,701
Conservation and Recreation	436,251	436,551	436,415	136
Intergovernmental	1,681,442	1,641,189	1,612,199	28,990
<i>Total Expenditures</i>	<u>13,362,314</u>	<u>13,728,123</u>	<u>13,317,851</u>	<u>410,272</u>
<i>Excess of Revenues Over Expenditures</i>	<u>5,955,356</u>	<u>5,931,909</u>	<u>6,695,548</u>	<u>763,639</u>
Other Financing Sources (Uses)				
Transfers In	226,000	226,000	225,000	(1,000)
Transfers Out	(6,847,478)	(7,741,072)	(7,608,589)	132,483
<i>Total Other Financing Sources (Uses)</i>	<u>(6,621,478)</u>	<u>(7,515,072)</u>	<u>(7,383,589)</u>	<u>131,483</u>
<i>Net Change in Fund Balance</i>	(666,122)	(1,583,163)	(688,041)	895,122
<i>Fund Balance Beginning of Year</i>	12,813,848	12,813,848	12,813,848	0
Prior Year Encumbrances Appropriated	228,912	228,912	228,912	0
<i>Fund Balance End of Year</i>	<u>\$12,376,638</u>	<u>\$11,459,597</u>	<u>\$12,354,719</u>	<u>\$895,122</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$5,050,000	\$5,050,000	\$5,011,134	(\$38,866)
Intergovernmental	1,532,621	1,580,898	2,884,704	1,303,806
Other	141,000	140,324	188,804	48,480
<i>Total Revenues</i>	6,723,621	6,771,222	8,084,642	1,313,420
Expenditures				
Current:				
Health	7,345,264	7,410,065	6,476,106	933,959
<i>Excess of Revenues Over (Under) Expenditures</i>	(621,643)	(638,843)	1,608,536	2,247,379
Other Financing Uses				
Advances Out	0	(65,687)	0	65,687
<i>Net Change in Fund Balance</i>	(621,643)	(704,530)	1,608,536	2,313,066
<i>Fund Balance Beginning of Year</i>	9,821,838	9,821,838	9,821,838	0
<i>Fund Balance End of Year</i>	\$9,200,195	\$9,117,308	\$11,430,374	\$2,313,066

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, 2005*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Intergovernmental	\$9,549,853	\$7,857,135	\$7,631,779	(\$225,356)
Other	25,000	25,000	29,448	4,448
<i>Total Revenues</i>	9,574,853	7,882,135	7,661,227	(220,908)
Expenditures				
Current:				
Human Services	9,967,618	8,449,889	8,384,776	65,113
<i>Excess of Revenues Under Expenditures</i>	(392,765)	(567,754)	(723,549)	(155,795)
Other Financing Sources				
Transfers In	108,622	108,622	333,975	225,353
<i>Net Change in Fund Balance</i>	(284,143)	(459,132)	(389,574)	69,558
<i>Fund Balance Beginning of Year</i>	181,464	181,464	181,464	0
Prior Year Encumbrances Appropriated	284,143	284,143	284,143	0
<i>Fund Balance End of Year</i>	<u>\$181,464</u>	<u>\$6,475</u>	<u>\$76,033</u>	<u>\$69,558</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$5,220,000	\$5,626,300	\$5,999,620	\$373,320
Interest	7,000	7,000	29,188	22,188
Fines and Forfeitures	80,000	80,000	107,846	27,846
Charges for Services	420,000	420,000	338,814	(81,186)
Other	53,000	53,000	49,949	(3,051)
<i>Total Revenues</i>	5,780,000	6,186,300	6,525,417	339,117
Expenditures				
Current:				
Public Works	5,913,036	7,119,975	6,762,618	357,357
<i>Net Change in Fund Balance</i>	(133,036)	(933,675)	(237,201)	696,474
<i>Fund Balance Beginning of Year</i>	720,139	720,139	720,139	0
Prior Year Encumbrances Appropriated	213,536	213,536	213,536	0
<i>Fund Balance End of Year</i>	<u>\$800,639</u>	<u>\$0</u>	<u>\$696,474</u>	<u>\$696,474</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio

Statement of Fund Net Assets

Proprietary Funds

December 31, 2005

	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	\$1,644,907	\$1,316,973	\$2,961,880	\$415,726
Cash and Cash Equivalents in Segregated Accounts	7,630	4,593	12,223	0
Accounts Receivable	179,596	104,537	284,133	0
Intergovernmental Receivable	35,100	0	35,100	393
Materials and Supplies Inventory	36,993	29,900	66,893	0
<i>Total Current Assets</i>	<u>1,904,226</u>	<u>1,456,003</u>	<u>3,360,229</u>	<u>416,119</u>
<i>Noncurrent Assets:</i>				
Capital Assets:				
Land and Construction in Progress	570,503	80,966	651,469	0
Depreciable Capital Assets, Net	10,689,988	4,403,703	15,093,691	0
<i>Total Noncurrent Assets</i>	<u>11,260,491</u>	<u>4,484,669</u>	<u>15,745,160</u>	<u>0</u>
<i>Total Assets</i>	<u>13,164,717</u>	<u>5,940,672</u>	<u>19,105,389</u>	<u>416,119</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	22,395	1,529	23,924	0
Accrued Wages	6,558	2,906	9,464	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	23,374	16,126	39,500	625
Compensated Absences Payable	17,027	5,757	22,784	0
OPWC Loans Payable	29,082	27,404	56,486	0
OWDA Loans Payable	96,561	42,723	139,284	0
Capital Leases Payable	6,000	0	6,000	0
Claims Payable	0	0	0	500,056
<i>Total Current Liabilities</i>	<u>200,997</u>	<u>96,445</u>	<u>297,442</u>	<u>500,681</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable (net of current portion)	25,882	4,657	30,539	0
Interfund Payable	849,043	0	849,043	0
OPWC Loans Payable (net of current portion)	440,924	294,648	735,572	0
OWDA Loans Payable (net of current portion)	554,386	730,885	1,285,271	0
Capital Leases Payable (net of current portion)	297,000	0	297,000	0
<i>Total Long-Term Liabilities</i>	<u>2,167,235</u>	<u>1,030,190</u>	<u>3,197,425</u>	<u>0</u>
<i>Total Liabilities</i>	<u>2,368,232</u>	<u>1,126,635</u>	<u>3,494,867</u>	<u>500,681</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	9,836,538	3,389,009	13,225,547	0
Unrestricted (Deficit)	959,947	1,425,028	2,384,975	(84,562)
<i>Total Net Assets</i>	<u>\$10,796,485</u>	<u>\$4,814,037</u>	<u>15,610,522</u>	<u>(\$84,562)</u>

Some amounts reported for business-type activities in the statement of net assets are different because they include accumulated underpayments to the internal service fund.

Net assets of business-type activities

(1,664)
\$15,608,858

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, 2005*

	<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	\$1,126,798	\$614,791	\$1,741,589	\$4,431,843
Other	9,073	9,202	18,275	0
<i>Total Operating Revenues</i>	<u>1,135,871</u>	<u>623,993</u>	<u>1,759,864</u>	<u>4,431,843</u>
Operating Expenses				
Personal Services	498,054	244,442	742,496	22,010
Materials and Supplies	27,547	79,037	106,584	115
Contractual Services	732,658	268,507	1,001,165	256,100
Claims	0	0	0	4,860,423
Other	8,371	7,015	15,386	0
Depreciation	397,837	163,864	561,701	0
<i>Total Operating Expenses</i>	<u>1,664,467</u>	<u>762,865</u>	<u>2,427,332</u>	<u>5,138,648</u>
<i>Operating Loss</i>	<u>(528,596)</u>	<u>(138,872)</u>	<u>(667,468)</u>	<u>(706,805)</u>
Non-Operating Revenue (Expenses)				
Grants	304,205	0	304,205	0
Interest and Fiscal Charges	(65,614)	(21,713)	(87,327)	0
<i>Total Non-Operating Revenue (Expenses)</i>	<u>238,591</u>	<u>(21,713)</u>	<u>216,878</u>	<u>0</u>
<i>Change in Net Assets</i>	<u>(290,005)</u>	<u>(160,585)</u>	<u>(450,590)</u>	<u>(706,805)</u>
<i>Net Assets Beginning of Year</i>	<u>11,086,490</u>	<u>4,974,622</u>		<u>622,243</u>
<i>Net Assets End of Year</i>	<u>\$10,796,485</u>	<u>\$4,814,037</u>		<u>(\$84,562)</u>
Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service fund is reported with business-type activities.			<u>(13,909)</u>	
Change in net assets of business-type activities			<u>(\$464,499)</u>	

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2005

	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	\$1,162,610	\$699,831	\$1,862,441	\$0
Cash Received from Transactions With Other Funds	0	0	0	3,279,599
Cash Received from Transactions For Outside Organizations	0	0	0	1,151,851
Other Cash Receipts	9,073	13,637	22,710	0
Cash Payments to Employees for Services	(491,536)	(241,550)	(733,086)	(21,605)
Cash Payments for Goods and Services	(823,935)	(399,924)	(1,223,859)	(256,215)
Cash Payments for Claims	0	0	0	(4,764,720)
Other Cash Payments	(8,371)	(7,015)	(15,386)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	(152,159)	64,979	(87,180)	(611,090)
Cash Flows from Noncapital Financing Activities				
Grants	269,105	0	269,105	0
Interfund Loans	(36,915)	0	(36,915)	0
<i>Net Cash Provided by Noncapital Financing Activities</i>	232,190	0	232,190	0
Cash Flows from Capital and Related Financing Activities				
Purchase of Capital Assets	(302,076)	(40,448)	(342,524)	0
Proceeds from OWDA	189,540	0	189,540	0
Proceeds from OPWC	164,884	0	164,884	0
Principal Payments - OWDA Loans	(91,733)	(41,441)	(133,174)	0
Principal Payments - OPWC Loans	(21,225)	(27,404)	(48,629)	0
Principal Payments - Capital Lease	(5,000)	0	(5,000)	0
Interest Payments - OWDA Loans	(46,504)	(21,713)	(68,217)	0
Interest Payments - Capital Leases	(19,110)	0	(19,110)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	(131,224)	(131,006)	(262,230)	0
<i>Net Decrease in Cash and Cash Equivalents</i>	(51,193)	(66,027)	(117,220)	(611,090)
<i>Cash and Cash Equivalents Beginning of Year</i>	1,703,730	1,387,593	3,091,323	1,026,816
<i>Cash and Cash Equivalents End of Year</i>	\$1,652,537	\$1,321,566	\$2,974,103	\$415,726

(continued)

Tuscarawas County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2005

	<u>Business-Type Activities - Enterprise Funds</u>			Governmental
	<u>Sewer District</u>	<u>Water District</u>	<u>Total</u>	<u>Activities - Internal Service Fund</u>
Reconciliation of Operating Loss to Net Cash Provided by (Used in) Operating Activities				
Operating Loss	(\$528,596)	(\$138,872)	(\$667,468)	(\$706,805)
Adjustments:				
Depreciation	397,837	163,864	561,701	0
(Increase) Decrease in Assets:				
Accounts Receivable/Due from Primary Government	(19,903)	32,678	12,775	0
Intergovernmental Receivable	0	4,435	4,435	(393)
Materials and Supplies Inventory	4,765	3,851	8,616	0
Increase (Decrease) in Liabilities:				
Accounts Payable	(17,684)	(2,555)	(20,239)	0
Contracts Payable	(3,467)	0	(3,467)	0
Accrued Wages	(1,772)	(1,001)	(2,773)	0
Compensated Absences Payable	2,515	953	3,468	0
Intergovernmental Payable	14,146	1,626	15,772	405
Claims Payable	0	0	0	95,703
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$152,159)</u>	<u>\$64,979</u>	<u>(\$87,180)</u>	<u>(\$611,090)</u>

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2005

	Private Purpose Trust	
	James Hindman Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$14,233	\$8,152,447
Cash and Cash Equivalents in Segregated Accounts	0	386,351
Property Taxes Receivable	0	77,543,028
Intergovernmental Receivable	0	214,387
<i>Total Assets</i>	14,233	\$86,296,213
Liabilities		
Intergovernmental Payable	0	\$80,539,494
Undistributed Monies	0	5,756,719
<i>Total Liabilities</i>	0	\$86,296,213
Net Assets		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$14,233	

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, 2005

	James Hindman Trust
Additions	
Interest	\$628
Deductions	
Materials and Supplies	1,383
<i>Change in Net Assets</i>	(755)
<i>Net Assets Beginning of Year</i>	14,988
<i>Net Assets End of Year</i>	\$14,233

See accompanying notes to the basic financial statements

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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, 2005

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 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, 2005

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:

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.

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

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, 2005

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, 2005

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, 2005

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, 2005

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, 2005, but which were levied to finance year 2006 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 2005, investments were limited to Repurchase Agreements, Certificates of Deposit, Ginnie Mae Federal Agency Securities, U.S. Treasury Bills, Fannie Mae Federal Agency Securities, Freddie Mac Federal Agency Securities, Federal Home Loan Bank Securities and STAROhio.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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, 2005.

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 2005 amounted to \$1,679,827, which includes \$1,182,729 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, 2005, 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 enterprise 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 County 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, 2005

<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, and compensated absences 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 and long-term notes 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, 2005

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, unclaimed monies, and the guaranty for the TCPA. 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 \$35,482,342 of restricted net assets, of which \$15,924,565 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, 2005

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 County does not budget for the Community Mental Health Fund. 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

For 2005, the County has implemented GASB Statement No. 40, "Deposit and Investment Risk Disclosures" and GASB Statement No. 42, "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries."

GASB Statement No. 40 establishes new disclosure requirements for risks associated with deposits and investments.

GASB Statement No. 42 establishes accounting and financial reporting standards for impairment of capital assets and clarifies and establishes accounting requirements for insurance recoveries.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

The implementation of GASB Statement No. 42 did no affect the presentation of the financial statements of the County.

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:

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	(\$757,828)	\$1,717,819	\$17,863	\$235,426
Revenue Accruals	228,453	(70,088)	25,738	(113,699)
Unreported Cash	132,164	0	0	12,260
Beginning Fair Value Adjustment for Investments	(26,760)	0	0	0
Ending Fair Value Adjustment for Investments	(219,625)	0	0	0
Expenditure Accruals	107,002	127,104	31,280	18,556
Encumbrances	(151,447)	(166,299)	(464,455)	(389,744)
Budget Basis	(\$688,041)	\$1,608,536	(\$389,574)	(\$237,201)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Note 5 – Deposits and Investments

Monies held by the County are classified by State statute into three categories.

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

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

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

Interim monies held by the County can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above;
4. Bonds and other obligations of the State of Ohio or Ohio local governments;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations;
7. The State Treasurer's investment pool (STAR Ohio);
8. Commercial paper and banker's acceptances if training requirements have been met.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. Investments may only be made through specified dealers and institutions.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

At year end, the County had \$359,577 in undeposited cash on hand which is included as part of “Equity in Pooled Cash and Cash Equivalents”.

Deposits

Custodial Credit Risk. Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the County’s deposits was \$12,827,519 and the bank balance was \$10,458,424. Of the bank balance \$1,054,448 was covered by Federal depository insurance and \$9,403,976 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions’ trust department and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Investments

As of December 31, 2005, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-2	2-3	3-5
Repurchase Agreements	\$14,332,715	\$14,332,715	\$0	\$0	\$0
U.S. Treasury Bills	2,962,500	2,962,500	0	0	0
Federal National Mortgage Association Securities	3,480,542	1,980,542	500,000	0	1,000,000
Federal Home Loan Mortgage Corporation Securities	4,489,328	2,989,216	1,500,112	0	0
Federal Home Loan Bank Securities	16,495,250	4,999,000	8,000,000	1,496,250	2,000,000
STAROhio	1,443,730	1,443,730	0	0	0
Total Investments	\$43,204,065	\$28,707,703	\$10,000,112	\$1,496,250	\$3,000,000

All investments are in an internal investment pool.

Interest Rate Risk. The County has no investment policy that addresses interest rate risk. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and that an investment must be purchased with the expectation that it will be held to maturity. Repurchase agreements are limited to 30 days and the market value of the securities must exceed the principal value of the agreement by at least 2 percent and be marked to market daily.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Credit Risk. The U.S. Treasury Bills, Federal National Mortgage Association Securities, Federal Home Loan Mortgage Corporation Securities and Federal Home Loan Bank Securities carry a rating of Aaa by Moody's. STAROhio carries a rating of AAAM by Standard and Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal National Mortgage Association Securities, Federal Home Loan Mortgage Corporation Securities and the Federal Home Loan Bank Securities are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty's trust department or agent but not in the County's name. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Concentration of Credit Risk. The County places no limit on the amount it may invest in any one issuer. The following is the County's allocation as of December 31, 2005:

Investment Issuer	Percentage of Investments
Repurchase Agreements	33.17 %
U.S. Treasury Bills	6.86
Federal National Mortgage Association Securities	8.06
Federal Home Loan Mortgage Corporation Securities	10.39
Federal Home Loan Bank Securities	38.18
STAROhio	3.34
Total	100.00 %

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 2005 for real and public utility property taxes represents collections of 2004 taxes. Property tax payments received during 2005 for tangible personal property (other than public utility property) are for 2005 taxes.

2005 real property taxes are levied after October 1, 2005, on the assessed value as of January 1, 2005, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2005 real property taxes are collected in and intended to finance 2006.

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. 2005 public utility property taxes which became a lien December 31, 2004, are levied after October 1, 2005, and are collected in 2006 with real property taxes.

2005 tangible personal property taxes are levied after October 1, 2004, on the value as of December 31, 2004. Collections are made in 2005. Tangible personal property assessments are 25 percent of true value for capital assets and 23 percent for inventory.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

The full tax rate for all County operations for the year ended December 31, 2005, was \$8.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2005 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Estate	\$1,395,946,040
Public Utility Property	71,154,330
Tangible Personal	<u>202,463,379</u>
Total Property Taxes	<u><u>\$1,669,563,749</u></u>

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, 2005 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 2005 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, 2005, 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. All receivables are expected to be received within one year.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	
Local Government and Local Government Revenue Assistance	\$958,741
Motor Vehicle Distribution	1,354,529
Gasoline and Excise Taxes	1,040,157
Mental Retardation Grant and Subsidies	443,912
Children's Services Grant and Subsidies	182,342
Litter Control Grant and Subsidies	84,806
Other Community Improvement Grants and Subsidies	848,940
Other Law Enforcement Grants and Subsidies	77,488
Reimbursements	94,249
Miscellaneous	35,293
	<hr/>
Total Governmental Activities	5,120,457
Business-Type Activities	
Grant Reimbursement	35,100
	<hr/>
Total	<u><u>\$5,155,557</u></u>

The community development block grant monies loaned to local businesses (\$187,255), all of which is due within more than one year; the monies loaned to the Tuscarawas County Agricultural Society for the purchase of a parking lot (\$363,750), \$339,500 of which is due within more than one year; the monies loaned to the Newcomerstown Community Improvement Corporation (\$2,563,839), all of which is due within one year; and the monies loaned to the TCPA (\$1,060,599), \$1,038,099 of which is due in more than one year are all classified as loans receivable on the County financial statements and are also considered collectible in full.

Receivables and payables to be recorded on the County's financial statements are recorded to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, 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 2005 amounted to \$9,130,299 in the general fund.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2005. 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.

Note 9 - Capital Assets

Capital asset activity for governmental activities for the year ended December 31, 2005, was as follows:

	Balance 12/31/2004	Additions	Deletions	Balance 12/31/2005
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,591,404	\$145,967	(\$31,590)	\$1,705,781
Construction in Progress	0	123,348	0	123,348
Total Capital Assets, not being depreciated:	<u>1,591,404</u>	<u>269,315</u>	<u>(31,590)</u>	<u>1,829,129</u>
Capital Assets, being depreciated:				
Building and Improvements	31,458,806	70,106	(47,580)	31,481,332
Equipment	12,921,303	961,815	(882,661)	13,000,457
Infrastructure	1,007,174	0	0	1,007,174
Total Capital Assets, being depreciated	<u>45,387,283</u>	<u>1,031,921</u>	<u>(930,241)</u>	<u>45,488,963</u>
Less Accumulated Depreciation:				
Building and Improvements	(8,890,072)	(738,498)	1,240	(9,627,330)
Equipment	(9,214,941)	(915,579)	801,682	(9,328,838)
Infrastructure	(54,007)	(26,721)	0	(80,728)
Total Accumulated Depreciation	<u>(18,159,020)</u>	<u>(1,680,798) *</u>	<u>802,922</u>	<u>(19,036,896)</u>
Total Capital Assets being depreciated, Net	<u>27,228,263</u>	<u>(648,877)</u>	<u>(127,319)</u>	<u>26,452,067</u>
Governmental Activities Capital Assets, Net	<u>\$28,819,667</u>	<u>(\$379,562)</u>	<u>(\$158,909)</u>	<u>\$28,281,196</u>

For 2004 and 2005, the County had 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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

*Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Legislative and Executive	\$384,377
Judicial	86,871
Public Safety	414,078
Public Works	322,294
Health	242,531
Human Services	192,853
Conservation and Recreation	37,794
Total Governmental Activities Depreciation Expense	\$1,680,798

Capital asset activity for business-type activities for the year ended December 31, 2005, was as follows:

	Balance 12/31/2004	Additions	Deletions	Balance 12/31/2005
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$232,894	\$0	\$0	\$232,894
Construction in Progress	773,688	302,555	(657,668)	418,575
Total Capital Assets, not being depreciated	1,006,582	302,555	(657,668)	651,469
Capital Assets, being depreciated:				
Buildings	1,668,677	0	0	1,668,677
Equipment	1,005,001	3,993	(4,670)	1,004,324
Sewer/Water Lines	21,580,452	693,644	0	22,274,096
Total Capital Assets, being depreciated	24,254,130	697,637	(4,670)	24,947,097
Less Accumulated Depreciation				
Buildings	(553,261)	(43,055)	0	(596,316)
Equipment	(671,469)	(59,333)	4,670	(726,132)
Sewer/Water Lines	(8,071,645)	(459,313)	0	(8,530,958)
Total Accumulated Depreciation	(9,296,375)	(561,701)	4,670	(9,853,406)
Total Capital Assets being depreciated, Net	14,957,755	135,936	0	15,093,691
Business-Type Activities Capital Assets, Net	\$15,964,337	\$438,491	(\$657,668)	\$15,745,160

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

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

by Clarendon America Insurance Company. The County also carries a comprehensive Boiler and Machinery policy by the Travelers Property Casualty Company 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 through Underwriters at Lloyd's 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.

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. However, in 2005, since their balance was adequately funded, the County Commissioners suspended the monthly premiums being paid by the County. Therefore, the County only paid their portion of the death benefit for the first four months of 2005 (January through April), the period before the suspension began. The suspension will continue until the Commissioner's reinstate the premium. These premiums were paid by the fund that pays the salary for the employee and are based on historic cost information.

The claims liability of \$500,056, reported in the fund at December 31, 2005, 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 2004 and 2005 includes:

	Balance at <u>Beginning of Year</u>	Current <u>Year Claims</u>	Claim <u>Payments</u>	Balance at <u>End of Year</u>
2004	\$371,477	\$4,385,582	\$4,352,706	\$404,353
2005	404,353	4,860,423	4,764,720	500,056

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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, Ohio 43215-4642 or by calling (614) 222-6705 or (800) 222-7377.

For the year ended December 31, 2005, 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 2005 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, 2005, 2004, and 2003 were \$1,862,417, \$1,844,596, and \$1,633,816 respectively; 91.65 percent has been contributed for 2005 and 100 percent for 2004 and 2003. Contributions to the member-directed plan for 2005 were \$19,357 made by the County and \$12,143 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, Ohio 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

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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.

For the year ended December 31, 2005, 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 2004, 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, 2005, 2004, and 2003 were \$59,420, \$61,803, and \$71,194 respectively; 100 percent has been contributed for years 2005, 2004, and 2003. Neither the County nor any plan members made any contributions to the DC and Combined Plans for year 2005.

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 2005 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, 2004, 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.

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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 376,109. Actual employer contributions for 2005 which were used to fund postemployment benefits were \$763,638. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 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. Member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

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, 2005, 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 \$4,571 for year 2005.

STRS Ohio pays health care benefits from the Health Care Reserve Fund. At June 30, 2005, the balance in the Fund was \$3.3 billion. For the year ended June 30, 2005, net health care costs paid by STRS Ohio were \$254,780,000 and STRS Ohio had 115,395 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.

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For the Year Ended December 31, 2005

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.

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	(272,298)	(92,300)
Total	\$199,966	\$262,700

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

	Governmental Activities	Business-Type Activities	Total
2006	\$52,619	\$24,800	\$77,419
2007	14,233	24,428	38,661
2008	5,145	24,055	29,200
2009	0	24,683	24,683
2010	0	24,248	24,248
2011 - 2015	0	123,915	123,915
2016 - 2020	0	123,100	123,100
2021 - 2025	0	122,950	122,950
2026 - 2029	0	98,590	98,590
Total Minimum Lease Payment	71,997	590,769	662,766
Less: Amount Representing Interest	(3,337)	(287,769)	(291,106)
Present Value of Minimum Lease Payments	\$68,660	\$303,000	\$371,660

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Note 15 - Long-Term Obligations

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
Business-Type Activities			
OPWC Loans:			
Sewer 2005 Mineral City Broadway Street	0.00%	\$109,884	2026
Sewer 2005 Sandyville Pump Station	0.00%	55,000	2025
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 2005 Mineral City Design	3.20%	189,540	2010
Sewer 1996 Stone Creek	0.00%	15,000	2006
Sewer 1989 Various Projects	7.89%	910,694	2014
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

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

	Balance 12/31/04	Increase	Decrease	Balance 12/31/05	Amounts Due In One Year
<i>Business-Type Activities</i>					
OPWC Loans Payable:					
Sewer Mineral City Broadway Street	\$0	\$109,884	\$0	\$109,884	\$7,856
Sewer Sandyville Pump Station	0	55,000	1,375	53,625	1,375
Sewer Sandyville	134,357	0	7,464	126,893	7,464
Sewer Wilkshire	191,990	0	12,386	179,604	12,387
Water Sandy Township Waterline	133,386	0	9,199	124,187	9,199
Water Schumacher Hollow	58,597	0	4,507	54,090	4,507
Water Sandyville	81,573	0	6,798	74,775	6,798
Water Wainwright	75,900	0	6,900	69,000	6,900
Total OPWC Loans Payable	675,803	164,884	48,629	792,058	56,486
OWDA Loans Payable:					
Sewer Mineral City Design	0	189,540	49,127	140,413	50,711
Sewer Stone Creek	3,000	0	1,500	1,500	1,500
Sewer Various Projects	550,140	0	41,106	509,034	44,350
Water Mineral City	702,607	0	31,764	670,843	32,399
Water Stone Creek	3,000	0	1,500	1,500	1,500
Water Various Projects	109,442	0	8,177	101,265	8,824
Total OWDA Loans Payable	1,368,189	189,540	133,174	1,424,555	139,284
Capital Leases Payable	308,000	0	5,000	303,000	6,000
Compensated Absences	49,855	25,487	22,019	53,323	22,784
Total Business-Type Activities	\$2,401,847	\$379,911	\$208,822	\$2,572,936	\$224,554

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	Balance 12/31/04	Increase	Decrease	Balance 12/31/05	Amounts Due In One Year
<i>Governmental Activities:</i>					
Courthouse Improvement					
Bond Anticipation Note	\$0	\$1,000,000	\$0	\$1,000,000	\$30,000
<i>Capital Leases:</i>					
Verizon: MRDD	379	0	186	193	193
Verizon: MRDD	1,021	0	501	520	520
Verizon: MRDD	170	0	83	87	87
Verizon: MRDD	13,519	0	13,519	0	0
Verizon: Sheriff	38,239	0	10,430	27,809	11,043
Allied Capital: MRDD	11,374	0	11,374	0	0
Allied Capital: Commissioner	5,437	0	3,772	1,665	1,665
Allied Capital: Commissioner	7,486	0	2,711	4,775	2,943
Verizon: Job and Family Services	26,252	0	12,100	14,152	12,771
GTE Phone System	36,261	0	16,802	19,459	17,913
Total Capital Leases	140,138	0	71,478	68,660	47,135
Compensated Absences	1,487,507	194,151	99,719	1,581,939	644,950
<i>Total Governmental Activities</i>	<u>\$1,627,645</u>	<u>\$1,194,151</u>	<u>\$171,197</u>	<u>\$2,650,599</u>	<u>\$722,085</u>

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 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 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, the felony delinquent care fund, the water fund, and the sewer fund.

In 2005, the County issued a twenty year Bond Anticipation Note for \$1,000,000 at 4.64 percent to fund the improvements being made to the Southern District Court in Uhrichsville. Payments will be made out of the bond retirement fund and will begin in 2006 and continue until maturity in 2025.

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

	Business-Type Activities			Governmental Activities	
	OWDA Loans		OPWC Loans	Courthouse Improvement Bond Anticipation Note	
	Principal	Interest	Principal	Principal	Interest
2006	\$139,284	\$67,979	\$56,486	\$30,000	\$46,016
2007	142,762	61,500	55,498	33,000	46,493
2008	132,956	54,624	55,498	35,000	44,912
2009	101,159	45,981	55,499	36,000	43,236
2010	107,116	40,025	55,499	38,000	41,511
2011 - 2015	485,196	98,521	277,494	216,000	178,626
2016 - 2020	205,530	23,549	182,294	272,000	121,768
2021 - 2025	110,552	3,987	53,790	340,000	50,445
Totals	<u>\$1,424,555</u>	<u>\$396,166</u>	<u>\$792,058</u>	<u>\$1,000,000</u>	<u>\$573,007</u>

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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 \$39,239,094 at December 31, 2005.

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, 2005, \$23,235,000 was still outstanding. The outstanding amount is comprised of \$17,150,000 from a 2001 issue and \$6,085,000 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 payments. The trustee is J. P. Morgan Trust Company, 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, 2005, was \$885,000. The outstanding amount is comprised fully from the 1995 issue.

In 2005, the County entered into a guarantee agreement with JP Morgan Chase Bank on behalf of the Tuscarawas County Port Authority in their pursuit of securing a \$4,200,000 loan for the purpose of promoting the creation and preservation of jobs and employment opportunities within the County. The County agreed to guarantee a portion of the Tuscarawas County Port Authority's obligation to repay the loan in an amount not to exceed \$2,100,000. The County reserved \$102,953 for the guarantee in 2005.

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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 2005 were:

Balance 12/31/04	Receipts	Disbursements	Balance 12/31/05
\$3,000	\$0	\$716	\$2,284

Note 17 - Interfund Transactions

A. Interfund Balances

Interfund balances for the year ended December 31, 2005, consisted of the following:

Interfund Payable	Interfund Receivable			Total
	General Fund	Capital Projects Trust Fund	Nonmajor Funds	
Nonmajor Funds	\$125,814	\$0	\$43,317	\$169,131
General Fund	0	0	213,162	213,162
Public Assistance Fund	22,956	0	0	22,956
Sewer Fund	0	849,043	0	849,043
Total	\$148,770	\$849,043	\$256,479	\$1,254,292

Interfund balances at December 31, 2005, 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 \$849,043 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.

The general fund owes the children services fund \$199,693 for a transfer of 4th quarter cost allocation. The general fund owes the victim assistance fund \$12,699 as a local match. \$22,956 and \$21,806 are owed by the public assistance fund and child support enforcement agency fund, respectively, to the general fund, for indirect cost allocations. An additional general fund obligation of \$770 to the revolving loan fund is for interest earned during 2005. The court computerization fund and public defender fund owe the general fund \$1,731 and \$265, respectively, for data processing supplies. The child support enforcement agency fund also owes the general fund \$10,305 for IV-D contract reimbursements. The

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litter fund, community corrections fund and child support enforcement agency fund owe the general fund \$225, \$225, and \$732, respectively, for gasoline reimbursements. The community corrections fund owes the general fund \$525 for security services. The community development block grant fund owes the community economic development fund \$43,317 for administrative expenses. 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, 2005, consisted of the following:

Transfer to	Transfer From		Total
	General Fund	Nonmajor Funds	
Nonmajor Funds	\$6,939,700	\$3,359	\$6,943,059
General Fund	0	225,000	225,000
Public Assistance Fund	333,975	0	333,975
Capital Projects Fund	334,914	0	334,914
Total	\$7,608,589	\$228,359	\$7,836,948

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 \$225,000 to the general fund for funds deemed in excess of what the clerk of courts and title office need for operation, per statute.

Note 18 - 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.

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Note 19 - Contractual Commitments

As of December 31, 2005, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Computer and Technology Contracts	\$11,106
Building and Equipment Maintenance and Repairs	16,268
Consulting and Transportation Contracts	45,323
Health Services	12,366
Utilities and Staffing	418
Special Revenue Funds:	
Mental Retardation Board	
Building and Equipment Maintenance and Repairs	45,267
Health and Legal Services	39,378
Transportation and Medical Billing Services	18,348
Public Assistance	
Program Services and Equipment Maintenance	31,736
Motor Vehicle License and Gas Tax	
Consulting, Testing and Designing	9,636
Utilities and Equipment Repair	53,323
CSEA	
Utilities and Title IV-D Contracts	51,543
County 911	
Utilities and Professional Services	8,615
Jail Operations	
Inmate Medical Treatment	305
Building and Equipment Maintenance and Repairs	900
Real Estate Assessment	
Consulting and Maintenance	23,052
Certificate of Title	
Computer and Technology Contracts	12,545
Utilities and Equipment Repair	8,393
Children's Services	
Counseling and Health Services	13,482
County Home	
Equipment Repairs and Utilities	24,488
Health Services	1,654
Litter Control	
Recycling Contracts	16,097
Dog and Kennel	
Medical Care	689
Building and Equipment Maintenance and Repairs	2,148
Community Economic Development	
Utilities and Staffing	3,472
Enterprise Zone	
Computer Services	30
Felony Delinquent Care	
Utilities and Vehicle Maintenance	1,500
Indigent Guardianship	
Investigation and Guardianship	175
Recorder's Special	
Imaging Services and Equipment Maintenance and Repairs	15,163

(continued)

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Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Southern District Probation	
Equipment Maintenance and Repairs	\$1,238
County Court Special Projects	
Building Repairs and Utilities	200
Joint Public Defender	
Court Transcription and Subscriptions	430
Capital Projects Funds:	
Permanent Improvement	
911 Radio Project	167,299
Building Repairs and Utilities	16,448
Permanent Improvement - County Home	
Building Repairs	6,373
Permanent Improvement - MRS	
Utilities and Building Maintenance	30,010
Capital Projects Trust	
911 Radio Project	4,325,000
Utilities and Building Maintenance	33,334
Court Computerization	
Computer Contracts and Utilities	10,496
Canal	
Maintenance and Construction	27,296
Norma Johnson Nature Preserve	
Utilities	804
Enterprise Funds:	
Sewer Fund	
Consulting and Utilities	5,606
Construction Project and Equipment Repairs	26,708
Water Fund	
Consulting and Utilities	10,587
Construction Project and Equipment Repairs	7,800

Note 20 - Joint Ventures

A. 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 2005, the County contributed \$63,488 which represents 89 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

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B. 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 2005, 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 2005, the County contributed \$38,514 which represents 95 percent of total contributions.

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

The District provides solid waste disposal, recycling opportunities, and other waste management services and is controlled by a Board of Directors consisting of nine members; three County Commissioners of each of the three member counties. The Board exercises total control over the operations of the District including budgeting, appropriating, contracting and designating management. Each County's degree of control is limited to its representation on the Board. In 2005, the District's revenues were received from haulers; no monies were received from the County.

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 2005, the County contributed \$1,142,805 which represents 13 percent of total contributions.

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D. Community Improvement Corporation of Tuscarawas County (Corporation)

The Corporation was formed to advance, encourage, and promote the industrial, economic, commercial and civic development and is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugar Creek and Gnadenhutzen. 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 2005, the County made no 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 2005, 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 2005.

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 2005.

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

Tuscarawas County, Ohio
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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 2005, OMEGA received \$8,398 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 2005, MEORC received \$39,504 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 Tuscarawas County University Branch District was created to better serve the people of Tuscarawas County by providing higher education at the university level in the Tuscarawas County area. The County Commissioners are responsible for appointing the trustees of the 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.

Note 23 - Related Party Transactions

During 2005, 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 \$27,778 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 \$781,893.

The County has outstanding loans with the Tuscarawas County Port Authority, a discretely presented component unit of the County, in the amount of \$1,060,599 at December 31, 2005 and has agreed to guarantee up to \$2,100,000 in bank loans.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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, 2005. 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:

<u>Description</u>	<u>Useful Lives</u>	<u>Method</u>
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.

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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 \$27,778 in 2005 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, 2005, the Workshop had a bank balance of \$302,246. Of this bank balance, \$300,876 was covered by federal depository insurance and \$1,370 was uncollateralized.

E. Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2005 was as followed:

	Balance 1/1/2005	Additions	Deletions	Balance 12/31/2005
Capital Assets, being depreciated				
Buildings and Improvements	626,142	0	0	626,142
Vehicles	226,935	0	0	226,935
Equipment	318,851	0	0	318,851
Total Capital Assets being depreciated	1,171,928	0	0	1,171,928
Less Accumulated Depreciation				
Buildings and Improvements	(199,755)	(20,863)	0	(220,618)
Vehicles	(185,264)	(15,458)	0	(200,722)
Equipment	(286,589)	(8,299)	0	(294,888)
Total Accumulated Depreciation	(671,608)	(44,620)	0	(716,228)
Capital Assets, Net	\$500,320	(\$44,620)	\$0	\$455,700

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Notes to the Basic Financial Statements
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F. Notes Payable

A summary of the note transactions for the year ended December 31, 2005, follows:

	Outstanding 1/1/2005	Additions	Reductions	Outstanding 12/31/2005
Tuscarawas County Board of Mental Retardation	\$98,903	\$0	\$16,255	\$82,648
Sky Bank - 6.5-8.25%	102,163	0	11,851	90,312
Total	<u>\$201,066</u>	<u>\$0</u>	<u>\$28,106</u>	<u>\$172,960</u>

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, 2005, are as follows:

	Workshop
2006	\$27,258
2007	28,348
2008	29,482
2009	30,809
2010	32,195
2011	24,868
	<u>\$172,960</u>

G. 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.

H. 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.

Tuscarawas County, Ohio
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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.

I. 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.

J. Related Party Transactions

The Workshop had transactions with other component units of Tuscarawas County. As of December 31, 2005, the organization had accounts receivable from related party component units of \$21,714. The Workshop had accounts payable to related party component units of \$15,741 for the year ended December 31, 2005.

K. 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 (TCPA)

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 *State and Local Governments* and by The Financial Accounting Standards Board (FASB) (when applicable). The above policies have been consistently applied in the preparation of the financial statements.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
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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.

Discretely Presented Component Unit The following component unit is part of the TCPA and is included in the accompanying financial statements:

Business Park Incubator The Business Park Incubator, Inc. (the "Business Park") is a legally separate entity and was incorporated as a not-for-profit under the laws of the State of Ohio on August 7, 2003. Operations of the Business Park commenced March 1, 2004. The Business Park was organized for the purpose to develop and promote a business incubator in order to aid development of scalable, light manufacturing, assembly, service, or other businesses within Tuscarawas County and the surrounding areas and communities. The Business Park's board members are appointed by the TCPA's board of directors. Since the Business Park imposes a financial burden on the TCPA, the Business Park is reflected as a component unit of the Port Authority. Financial statements can be obtained from Andy Chapman, Treasurer, Business Park Incubator, 315 East Broadway, Dover, Ohio 44622.

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 separately issued 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.

Tuscarawas County, Ohio
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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.

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 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 39 years is used for buildings and improvements, 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 2005.

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. All revenues and expenses not meeting these definitions are classified as nonoperating.

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.

Tuscarawas County, Ohio
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B. Cash Equivalents

Deposits At year end the carrying amount of the TCPA's deposits were \$100,719, which includes petty cash in the amount of \$65. The bank balance was \$108,277, all of which was covered by both Federal Depository Insurance and Pledged Securities.

Investments The TCPA no investment policy in place at this time and places no limit on the amount the TCPA may invest in any one issuer.

C. Capital Assets

Capital Asset activity for the fiscal year ended December 31, 2005 was as followed:

	Balance 1/1/2005	Additions	Deletions	Balance 12/31/2005
Capital Assets, not being depreciated				
Land	\$674,620	\$523,260	\$0	\$1,197,880
Construction in Progress	3,487,691	219,770	(3,707,461)	0
Total Capital Assets not being depreciated	4,162,311	743,030	(3,707,461)	1,197,880
Capital Assets, being depreciated				
Buildings and Improvements	1,117,212	5,798,201	0	6,915,413
Vehicles	14,009	0	0	14,009
Office Equipment	757	10,888	0	11,645
Total Capital Assets being depreciated	1,131,978	5,809,089	0	6,941,067
Less Accumulated Depreciation				
Buildings and Improvements	(49,933)	(102,681)	0	(152,614)
Vehicles	(4,203)	(2,802)	0	(7,005)
Office Equipment	(9)	(1,148)	0	(1,157)
Total Accumulated Depreciation	(54,145)	(106,631)	0	(160,776)
Total Capital Assets being depreciated, net	1,077,833	5,702,458	0	6,780,291
Capital Assets, Net	\$5,240,144	\$6,445,488	(\$3,707,461)	\$7,978,171

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, 2005, 2004, and 2003 were \$22,853, \$11,225 and \$10,391, respectively; 100 percent has been contributed for 2005, 2004 and 2003.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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, 2005, 2004 and 2003 were \$6,746, \$6,564 and \$6,077, 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, 2004, 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 376,109. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2004, (the latest information available) were \$10.8 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 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.

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.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

F. Notes Payable

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

	Balance 1/1/2005	Increase	Decrease	Balance 12/31/2005
Short Term Notes:				
Tuscarawas County - January 2003	\$769,103	\$872,342	\$1,641,445	\$0
Tuscarawas County - February 2003	257,048	290,294	547,342	0
Tuscarawas County - June 2003	154,500	172,194	249,847	76,847
Tuscarawas County - October 2003	311,175	326,734	307,057	330,852
Tuscarawas County - December 2003	618,000	648,900	614,000	652,900
J.P. Morgan Chase - April 2005	0	49,500	0	49,500
Total Short Term Notes	<u>\$2,109,826</u>	<u>\$2,359,964</u>	<u>\$3,359,691</u>	<u>\$1,110,099</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.

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.

In April 2005, the TCPA took out a revolving loan authorizing \$50,000 with J.P. Morgan Chase Bank. The proceeds were used for operating capital. The interest rate is prime plus one percent and is reset monthly.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

G. Long-Term Note Payable

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

	Balance 1/1/2005	Increase	Decrease	Balance 12/31/2005	Amounts Due In One Year
Long-Term Obligations:					
Tuscarawas Bank Consortium	\$2,809,729	\$0	\$2,809,729	\$0	\$0
J.P. Morgan Chase	0	4,200,000	45,057	4,154,943	189,180
Total Long-Term Obligations	<u>\$2,809,729</u>	<u>\$4,200,000</u>	<u>\$2,854,786</u>	<u>\$4,154,943</u>	<u>\$189,180</u>

In September 2005, the TCPA borrowed \$4,200,000 from J.P. Morgan Chase Bank. The proceeds were used to pay \$1,200,000 of debt to the Tuscarawas County Commissioners, and the \$2,809,729 repaid the loans from the various banks. The loan will bear interest at prime plus 1.30 percent. The interest rate will be reset annually.

The annual requirements to retire debt are as follows:

Year	Principal	Interest	Total
2006	\$189,180	\$222,630	\$411,810
2007	199,794	212,016	411,810
2008	211,004	200,806	411,810
2009	222,842	188,968	411,810
2010	235,345	176,465	411,810
2011-2015	1,390,240	668,810	2,059,050
2016-2020	1,706,538	233,217	1,939,755
Totals	<u>\$4,154,943</u>	<u>\$1,902,912</u>	<u>\$6,057,855</u>

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.

I. Business Park Incubator – Component Unit

Description of Business Park Incubator The Business Park Incubator, Inc. (the "Business Park") was incorporated as a not-for-profit under the laws of the State of Ohio on August 7, 2004. Operations of the Business Park commenced March 1, 2005. The Business Park was organized for the purpose to develop and promote a business incubator in order to aid development of scalable, light manufacturing, assembly, service, or other businesses within Tuscarawas County and the surrounding areas and communities. On March 22, 2005 the Business Park received an exemption from Federal income tax under IRC Section 501(c)(3), effective August 7, 2004. Since the business park imposes a financial burden on the TCPA, the Business Parks is reflected as a component unit of the TCPA. The Business Park has a December 31 year end.

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Cash To improve cash management, cash received by the Business Park is pooled into a central bank account. The Business Park has no investments. Investment procedures are restricted by the provisions of the Ohio Revised Code.

Capital Assets Capital assets of the Business Park are capitalized. All capital assets are capitalized at cost (or estimated historical cost) and updated for the cost of additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date donated. The cost of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line basis. Improvements, other than buildings, are depreciated at 10 years, and office equipment is depreciated at 5 to 10 years.

Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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.

Deposits and Investments The Business Park follows the same statutory requirements for deposits and investments as the TCPA.

Risk Management The Business Park 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 Business Park has obtained commercial insurance for the following risks: 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 nine months.

Capital Assets A summary of the Business Park's capital assets at December 31, 2005 follows:

	Balance 1/1/2005	Additions	Deletions	Balance 12/31/2005
Capital Assets, being depreciated				
Improvements other than buildings	28,768	0	0	28,768
Furniture and equipment	11,336	6,498	(7,578)	10,256
Total Capital Assets being depreciated	<u>40,104</u>	<u>6,498</u>	<u>(7,578)</u>	<u>39,024</u>
Less Accumulated Depreciation				
Improvements other than buildings	(2,210)	(2,877)	0	(5,087)
Furniture and equipment	(1,567)	(1,659)	1,895	(1,331)
Total Accumulated Depreciation	<u>(3,777)</u>	<u>(4,536)</u>	<u>1,895</u>	<u>(6,418)</u>
Total Capital Assets being depreciated, net	<u>36,327</u>	<u>1,962</u>	<u>(5,683)</u>	<u>32,606</u>
Capital Assets, Net	<u>\$36,327</u>	<u>\$1,962</u>	<u>(\$5,683)</u>	<u>\$32,606</u>

Notes Payable In March 2005, the Business Park entered into a loan agreement for \$7,578 with First Federal Community Bank for the purchase of Dell computers. Terms of the loan include a 4 percent interest rate and the loan was due in May 2005.

	Balance 1/1/2005	Increase	Decrease	Balance 12/31/2005	Amounts Due In One Year
Long-Term Obligation:					
First Federal Community Bank	\$7,578	\$0	\$7,578	\$0	\$0

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

Note 26 – Accountability and Compliance

A. Accountability

Fund Balances at December 31, 2005, included the following individual fund deficits:

Special Revenue Funds	
Major Public Assistance	(\$446,984)
Nonmajor Child Support Enforcement Agency	(22,383)

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

At December 31, 2005, the internal service fund had deficit net assets in the amount of \$84,562. Management is currently analyzing the operations of this fund to determine appropriate action to alleviate the deficit.

B. Compliance

The following funds had original appropriations in excess of estimated resources plus carryover balances in violation of Section 5705.39, Ohio Revised Code:

	Estimated Resources Plus Carryover Balances	Original Appropriations	Excess
Special Revenue Fund			
Joint Public Defender	\$561,248	\$561,843	(\$595)
Capital Projects Funds			
Permanent Improvement - MRS	219,313	285,000	(65,687)
Southern Court Construction	19,000	21,242	(2,242)

The following funds had final appropriations in excess of estimated resources plus carryover balances in violation of Section 5705.39, Ohio Revised Code:

	Estimated Resources Plus Carryover Balances	Final Appropriations	Excess
Special Revenue Fund			
Joint Public Defender	\$571,848	\$573,535	(\$1,687)
Capital Projects Fund			
Issue II	576,046	580,046	(4,000)

Tuscarawas County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2005

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
Capital Projects Fund			
Issue II			
Capital Outlay	\$580,046	\$603,569	(\$23,523)
Canal			
Capital Outlay	159,008	196,492	(37,484)

Note 27 – Subsequent Events

On January 30, 2006, the County awarded a contract to the Public Entity Risk Consortium (PERC) for the purpose of joining a risk management self insurance pool for liability insurance.

On May 15, 2006, the County Commissioners passed a resolution rolling over the three remaining loans outstanding to the Tuscarawas Port Authority into one new loan at a zero percent interest rate. The loans were used by the TCPA to enable continued operations from July 2003 to June 2004, to acquire the Rolite Plastics Midvale property, and to make renovations to the TCPA Business Park for Rolite Plastics. The loans were in the amounts of \$76,847, \$330,852, and \$652,900, respectively, for a total of \$1,060,599. The new loan established a structured repayment schedule of monthly payments.

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 2005, 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
Joint Public Defender 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.

Southern Court Construction Fund - To account for the construction and improvement of the Southern Courthouse.

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

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$9,736,231	\$1,867,990	\$11,604,221
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	102,953	0	102,953
Materials and Supplies Inventory	112,483	0	112,483
Accounts Receivable	37,774	4,356	42,130
Interfund Receivable	256,479	0	256,479
Intergovernmental Receivable	1,206,231	0	1,206,231
Prepaid Items	20,315	0	20,315
Property Taxes Receivable	1,254,117	0	1,254,117
Loans Receivable	187,255	0	187,255
Loans Receivable from Component Unit	1,060,599	0	1,060,599
<i>Total Assets</i>	<u>\$13,974,437</u>	<u>\$1,872,346</u>	<u>\$15,846,783</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$437,604	\$31,406	\$469,010
Accrued Wages	100,114	0	100,114
Contracts Payable	4,534	16,946	21,480
Intergovernmental Payable	294,228	0	294,228
Matured Compensated Absences Payable	8,027	0	8,027
Interfund Payable	167,400	1,731	169,131
Deferred Revenue	2,097,576	0	2,097,576
<i>Total Liabilities</i>	<u>3,109,483</u>	<u>50,083</u>	<u>3,159,566</u>
Fund Balances			
Reserved for Encumbrances	1,242,910	235,290	1,478,200
Reserved for Loans Receivable	1,247,854	0	1,247,854
Reserved for Port Authority Guaranty	102,953	0	102,953
Unreserved, Undesignated Reported in:			
Special Revenue Funds	8,271,237	0	8,271,237
Capital Projects Funds	0	1,586,973	1,586,973
<i>Total Fund Balances</i>	<u>10,864,954</u>	<u>1,822,263</u>	<u>12,687,217</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$13,974,437</u>	<u>\$1,872,346</u>	<u>\$15,846,783</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2005

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
Revenues			
Property and Other Taxes	\$1,226,255	\$0	\$1,226,255
Intergovernmental	5,723,711	686,414	6,410,125
Licenses and Permits	565	0	565
Fines and Forfeitures	84,098	0	84,098
Rentals	0	7,632	7,632
Charges for Services	2,388,221	98,780	2,487,001
Contributions and Donations	17,362	0	17,362
Other	480,902	100,759	581,661
<i>Total Revenues</i>	<u>9,921,114</u>	<u>893,585</u>	<u>10,814,699</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	1,631,481	0	1,631,481
Judicial	284,687	0	284,687
Public Safety	3,977,731	0	3,977,731
Public Works	999,466	0	999,466
Health	284,536	0	284,536
Human Services	8,875,180	0	8,875,180
Intergovernmental	723,325	0	723,325
Capital Outlay	0	2,136,587	2,136,587
Debt Service:			
Principal Retirement	10,430	0	10,430
Interest and Fiscal Charges	1,920	0	1,920
<i>Total Expenditures</i>	<u>16,788,756</u>	<u>2,136,587</u>	<u>18,925,343</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(6,867,642)</u>	<u>(1,243,002)</u>	<u>(8,110,644)</u>
Other Financing Sources (Uses)			
Transfers In	6,933,059	10,000	6,943,059
Bond Anticipation Notes Issued	0	1,000,000	1,000,000
Transfers Out	(228,359)	0	(228,359)
<i>Total Other Financing Sources (Uses)</i>	<u>6,704,700</u>	<u>1,010,000</u>	<u>7,714,700</u>
<i>Net Change in Fund Balance</i>	(162,942)	(233,002)	(395,944)
<i>Fund Balance Beginning of Year</i>	<u>11,027,896</u>	<u>2,055,265</u>	<u>13,083,161</u>
<i>Fund Balances End of Year</i>	<u><u>\$10,864,954</u></u>	<u><u>\$1,822,263</u></u>	<u><u>\$12,687,217</u></u>

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2005

	Child Support Enforcement Agency	County 911	Jail Operations
Assets			
Equity in Pooled Cash and Cash Equivalents	\$90,654	\$3,951,201	\$99,474
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	0	0	0
Materials and Supplies Inventory	5,004	1,144	85,847
Accounts Receivable	25,676	0	2,188
Interfund Receivable	0	0	0
Intergovernmental Receivable	0	0	0
Prepaid Items	3,377	14,182	1,003
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Loans Receivable from Component Unit	0	0	0
<i>Total Assets</i>	<u>\$124,711</u>	<u>\$3,966,527</u>	<u>\$188,512</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$15,134	\$3,313	\$26,388
Accrued Wages	19,880	12,135	27,424
Contracts Payable	0	0	0
Intergovernmental Payable	79,237	24,702	62,483
Matured Compensated Absences Payable	0	1,157	0
Interfund Payable	32,843	0	60,000
Deferred Revenue	0	0	0
<i>Total Liabilities</i>	<u>147,094</u>	<u>41,307</u>	<u>176,295</u>
Fund Balances			
Reserved for Encumbrances	28,463	466,344	25,783
Reserved for Loans Receivable	0	0	0
Reserved for Port Authority Guaranty	0	0	0
Unreserved, Undesignated (Deficit)	<u>(50,846)</u>	<u>3,458,876</u>	<u>(13,566)</u>
<i>Total Fund Balances (Deficit)</i>	<u>(22,383)</u>	<u>3,925,220</u>	<u>12,217</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$124,711</u>	<u>\$3,966,527</u>	<u>\$188,512</u>

Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$1,274,167	\$551,419	\$546,852	\$138,176	\$106,171	\$58,353
0	0	0	0	0	0
0	6,313	0	9,666	117	1,480
0	0	736	434	456	331
0	0	199,693	0	0	0
0	0	182,342	0	84,806	0
306	0	0	540	207	291
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,274,473</u>	<u>\$557,732</u>	<u>\$929,623</u>	<u>\$148,816</u>	<u>\$191,757</u>	<u>\$60,455</u>
\$3,227	\$1,760	\$321,565	\$23,542	\$4,305	\$5,913
6,512	3,314	0	12,146	1,858	1,409
0	0	0	0	4,534	0
12,066	7,879	0	28,716	39,842	3,787
0	0	0	6,870	0	0
0	0	0	0	225	0
0	0	0	0	83,390	0
<u>21,805</u>	<u>12,953</u>	<u>321,565</u>	<u>71,274</u>	<u>134,154</u>	<u>11,109</u>
31,501	21,560	300,799	24,515	10,480	1,832
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,221,167</u>	<u>523,219</u>	<u>307,259</u>	<u>53,027</u>	<u>47,123</u>	<u>47,514</u>
<u>1,252,668</u>	<u>544,779</u>	<u>608,058</u>	<u>77,542</u>	<u>57,603</u>	<u>49,346</u>
<u>\$1,274,473</u>	<u>\$557,732</u>	<u>\$929,623</u>	<u>\$148,816</u>	<u>\$191,757</u>	<u>\$60,455</u>

(continued)

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2005

	Delinquent Real Estate Collection	Community Mental Health	Aging
Assets			
Equity in Pooled Cash and Cash Equivalents	\$265,682	\$0	\$4,752
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	0	0	0
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	416,766	837,351
Loans Receivable	0	0	0
Loans Receivable from Component Unit	0	0	0
<i>Total Assets</i>	<u>\$265,682</u>	<u>\$416,766</u>	<u>\$842,103</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$0	\$0	\$0
Accrued Wages	872	0	0
Contracts Payable	0	0	0
Intergovernmental Payable	3,638	0	0
Matured Compensated Absences Payable	0	0	0
Interfund Payable	0	0	0
Deferred Revenue	0	416,766	837,351
<i>Total Liabilities</i>	<u>4,510</u>	<u>416,766</u>	<u>837,351</u>
Fund Balances			
Reserved for Encumbrances	0	0	0
Reserved for Loans Receivable	0	0	0
Reserved for Port Authority Guaranty	0	0	0
Unreserved, Undesignated (Deficit)	261,172	0	4,752
<i>Total Fund Balances (Deficit)</i>	<u>261,172</u>	<u>0</u>	<u>4,752</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$265,682</u>	<u>\$416,766</u>	<u>\$842,103</u>

Growth	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$1,582,593	\$220,037	\$222,737	\$623,963	\$9,736,231
102,953	0	0	0	102,953
0	968	345	1,599	112,483
0	135	270	7,548	37,774
0	44,087	12,699	0	256,479
0	848,940	77,488	12,655	1,206,231
0	0	69	340	20,315
0	0	0	0	1,254,117
0	187,255	0	0	187,255
1,060,599	0	0	0	1,060,599
<u>\$2,746,145</u>	<u>\$1,301,422</u>	<u>\$313,608</u>	<u>\$646,105</u>	<u>\$13,974,437</u>
\$0	\$8,323	\$3,040	\$21,094	\$437,604
0	1,700	3,924	8,940	100,114
0	0	0	0	4,534
0	3,976	8,733	19,169	294,228
0	0	0	0	8,027
0	73,317	225	790	167,400
0	713,191	46,878	0	2,097,576
0	800,507	62,800	49,993	3,109,483
5,000	294,647	18,143	13,843	1,242,910
1,060,599	187,255	0	0	1,247,854
102,953	0	0	0	102,953
1,577,593	19,013	232,665	582,269	8,271,237
<u>2,746,145</u>	<u>500,915</u>	<u>250,808</u>	<u>596,112</u>	<u>10,864,954</u>
<u>\$2,746,145</u>	<u>\$1,301,422</u>	<u>\$313,608</u>	<u>\$646,105</u>	<u>\$13,974,437</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2005

	Child Support Enforcement Agency	County 911	Jail Operations
Revenues			
Property and Other Taxes	\$0	\$0	\$0
Intergovernmental	1,607,623	0	0
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	301,104	0	53,739
Contributions and Donations	0	0	0
Other	19,168	965	6,115
<i>Total Revenues</i>	<u>1,927,895</u>	<u>965</u>	<u>59,854</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	1,124,044	2,512,608
Public Works	0	0	0
Health	0	0	0
Human Services	1,965,427	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	0	0	10,430
Interest and Fiscal Charges	0	0	1,920
<i>Total Expenditures</i>	<u>1,965,427</u>	<u>1,124,044</u>	<u>2,524,958</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(37,532)</u>	<u>(1,123,079)</u>	<u>(2,465,104)</u>
Other Financing Sources (Uses)			
Transfers In	0	915,082	2,544,890
Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>915,082</u>	<u>2,544,890</u>
<i>Net Change in Fund Balance</i>	(37,532)	(207,997)	79,786
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>15,149</u>	<u>4,133,217</u>	<u>(67,569)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>(\$22,383)</u>	<u>\$3,925,220</u>	<u>\$12,217</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	2,071,347	0	414,020	0
565	0	0	0	0	0
100	0	0	0	0	9,400
711,868	461,603	0	348,554	0	166,637
0	0	485	0	12,000	4,233
2,317	1,038	9,002	12,160	9,079	82
714,850	462,641	2,080,834	360,714	435,099	180,352
488,218	314,346	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	450,241	0
0	0	0	0	0	172,835
0	0	4,695,990	1,215,992	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
488,218	314,346	4,695,990	1,215,992	450,241	172,835
226,632	148,295	(2,615,156)	(855,278)	(15,142)	7,517
0	0	2,466,408	851,134	0	0
0	(225,000)	0	0	0	0
0	(225,000)	2,466,408	851,134	0	0
226,632	(76,705)	(148,748)	(4,144)	(15,142)	7,517
1,026,036	621,484	756,806	81,686	72,745	41,829
\$1,252,668	\$544,779	\$608,058	\$77,542	\$57,603	\$49,346

(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, 2005

	Delinquent Real Estate Collection	Community Mental Health	Aging
Revenues			
Property and Other Taxes	\$0	\$435,743	\$790,512
Intergovernmental	0	45,817	100,248
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Charges for Services	122,847	0	0
Contributions and Donations	0	0	0
Other	0	0	85,219
<i>Total Revenues</i>	<u>122,847</u>	<u>481,560</u>	<u>975,979</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	90,195	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	0	0	0
Human Services	0	0	977,233
Intergovernmental	0	481,560	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>90,195</u>	<u>481,560</u>	<u>977,233</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>32,652</u>	<u>0</u>	<u>(1,254)</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>	32,652	0	(1,254)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>228,520</u>	<u>0</u>	<u>6,006</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$261,172</u>	<u>\$0</u>	<u>\$4,752</u>

Growth	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$1,226,255
0	707,462	306,774	470,420	5,723,711
0	0	0	0	565
0	0	0	74,598	84,098
0	3,700	8,511	209,658	2,388,221
0	0	0	644	17,362
13,025	145,536	0	177,196	480,902
13,025	856,698	315,285	932,516	9,921,114
0	48,152	0	690,570	1,631,481
0	0	0	284,687	284,687
0	0	336,879	4,200	3,977,731
23,783	525,442	0	0	999,466
0	0	0	111,701	284,536
0	0	0	20,538	8,875,180
0	217,120	0	24,645	723,325
0	0	0	0	10,430
0	0	0	0	1,920
23,783	790,714	336,879	1,136,341	16,788,756
(10,758)	65,984	(21,594)	(203,825)	(6,867,642)
0	794	3,358	151,393	6,933,059
0	0	0	(3,359)	(228,359)
0	794	3,358	148,034	6,704,700
(10,758)	66,778	(18,236)	(55,791)	(162,942)
2,756,903	434,137	269,044	651,903	11,027,896
\$2,746,145	\$500,915	\$250,808	\$596,112	\$10,864,954

Tuscarawas County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2005

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement M.R.S.
Assets			
Equity in Pooled Cash and Cash Equivalents	\$429,221	\$69,139	\$58,489
Accounts Receivable	0	880	0
<i>Total Assets</i>	<u>\$429,221</u>	<u>\$70,019</u>	<u>\$58,489</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$279	\$0	\$29,213
Contracts Payable	16,946	0	0
Interfund Payable	0	0	0
<i>Total Liabilities</i>	<u>17,225</u>	<u>0</u>	<u>29,213</u>
Fund Balances			
Reserved for Encumbrances	166,502	6,373	4,020
Unreserved, Undesignated	245,494	63,646	25,256
<i>Total Fund Balances</i>	<u>411,996</u>	<u>70,019</u>	<u>29,276</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$429,221</u>	<u>\$70,019</u>	<u>\$58,489</u>

Southern Court Construction	Other	Total Nonmajor Capital Projects Funds
\$876,653	\$434,488	\$1,867,990
0	3,476	4,356
<u>\$876,653</u>	<u>\$437,964</u>	<u>\$1,872,346</u>
\$0	\$1,914	\$31,406
0	0	16,946
0	1,731	1,731
<u>0</u>	<u>3,645</u>	<u>50,083</u>
0	58,395	235,290
876,653	375,924	1,586,973
<u>876,653</u>	<u>434,319</u>	<u>1,822,263</u>
<u>\$876,653</u>	<u>\$437,964</u>	<u>\$1,872,346</u>

Tuscarawas County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2005

	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
Other	0	61,925	0
<i>Total Revenues</i>	0	61,925	0
Expenditures			
Capital Outlay	876,500	70,700	190,037
<i>Excess of Revenues Under Expenditures</i>	(876,500)	(8,775)	(190,037)
Other Financing Sources			
Transfers In	0	0	0
Bond Anticipation Note Issued	0	0	0
<i>Total Other Financing Sources</i>	0	0	0
<i>Net Change in Fund Balance</i>	(876,500)	(8,775)	(190,037)
<i>Fund Balance Beginning of Year</i>	1,288,496	78,794	219,313
<i>Fund Balances End of Year</i>	\$411,996	\$70,019	\$29,276

Southern Court Construction	Issue II	Other	Total Nonmajor Capital Projects Funds
\$0	\$603,569	\$82,845	\$686,414
0	0	7,632	7,632
0	0	98,780	98,780
0	0	38,834	100,759
0	603,569	228,091	893,585
123,347	603,569	272,434	2,136,587
(123,347)	0	(44,343)	(1,243,002)
0	0	10,000	10,000
1,000,000	0	0	1,000,000
1,000,000	0	10,000	1,010,000
876,653	0	(34,343)	(233,002)
0	0	468,662	2,055,265
\$876,653	\$0	\$434,319	\$1,822,263

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
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, 2005

	Balance 12/31/2004	Additions	Deductions	Balance 12/31/2005
REAL ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,649,584	\$56,919,392	\$56,848,488	\$1,720,488
Property Taxes Receivable	59,934,776	63,141,786	59,934,776	63,141,786
<i>Total Assets</i>	<u>\$61,584,360</u>	<u>\$120,061,178</u>	<u>\$116,783,264</u>	<u>\$64,862,274</u>
Liabilities				
Intergovernmental Payable	<u>\$61,584,360</u>	<u>\$120,061,178</u>	<u>\$116,783,264</u>	<u>\$64,862,274</u>
TANGIBLE PERSONAL PROPERTY TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$311,008	\$13,183,053	\$13,294,699	\$199,362
Property Taxes Receivable	12,920,475	14,401,242	12,920,475	14,401,242
<i>Total Assets</i>	<u>\$13,231,483</u>	<u>\$27,584,295</u>	<u>\$26,215,174</u>	<u>\$14,600,604</u>
Liabilities				
Intergovernmental Payable	<u>\$13,231,483</u>	<u>\$27,584,295</u>	<u>\$26,215,174</u>	<u>\$14,600,604</u>
SCHOOL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$49,613,480	\$49,613,480	\$0
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$49,613,480</u>	<u>\$49,613,480</u>	<u>\$0</u>
MUNICIPAL CORPORATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,680,978	\$8,680,978	\$0
Intergovernmental Receivable	0	43,244	0	43,244
<i>Total Assets</i>	<u>\$0</u>	<u>\$8,724,222</u>	<u>\$8,680,978</u>	<u>\$43,244</u>
Liabilities				
Intergovernmental Payable	<u>\$0</u>	<u>\$8,724,222</u>	<u>\$8,680,978</u>	<u>\$43,244</u>
TOWNSHIP				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$7,584,353	\$7,584,353	\$0
Intergovernmental Receivable	942	75,990	942	75,990
<i>Total Assets</i>	<u>\$942</u>	<u>\$7,660,343</u>	<u>\$7,585,295</u>	<u>\$75,990</u>
Liabilities				
Intergovernmental Payable	<u>\$942</u>	<u>\$7,660,343</u>	<u>\$7,585,295</u>	<u>\$75,990</u>

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Deductions	Balance 12/31/2005
ESTATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$668,710	\$1,288,860	\$1,417,219	\$540,351
Liabilities				
Intergovernmental Payable	\$668,710	\$1,288,860	\$1,417,219	\$540,351
MANUFACTURED HOME TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$87,435	\$721,645	\$725,620	\$83,460
Liabilities				
Intergovernmental Payable	\$87,435	\$721,645	\$725,620	\$83,460
HOTEL LODGING TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$339,433	\$339,433	\$0
Intergovernmental Receivable	19,282	18,444	19,282	18,444
<i>Total Assets</i>	\$19,282	\$357,877	\$358,715	\$18,444
Liabilities				
Intergovernmental Payable	\$19,282	\$357,877	\$358,715	\$18,444
CIGARETTE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$13	\$4,512	\$4,525	\$0
Liabilities				
Intergovernmental Payable	\$13	\$4,512	\$4,525	\$0
UNDIVIDED INCOME TAX - REAL PROPERTY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$58	\$17,204	\$17,204	\$58
Liabilities				
Intergovernmental Payable	\$58	\$17,204	\$17,204	\$58

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Deductions	Balance 12/31/2005
STATE TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$275,419	\$274,419	\$1,000
Liabilities				
Intergovernmental Payable	\$0	\$275,419	\$274,419	\$1,000
COURT AGENCY				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$283,255	\$14,566,056	\$14,545,525	\$303,786
Liabilities				
Intergovernmental Payable	\$283,255	\$14,566,056	\$14,545,525	\$303,786
SHERIFF				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$67,278	\$3,206,201	\$3,190,914	\$82,565
Liabilities				
Undistributed Monies	\$67,278	\$3,206,201	\$3,190,914	\$82,565
COMMUNITY MENTAL HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,549,788	\$8,259,113	\$8,197,832	\$1,611,069
Liabilities				
Undistributed Monies	\$1,549,788	\$8,259,113	\$8,197,832	\$1,611,069
LAW ENFORCEMENT TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$58,299	\$113,683	\$21,741	\$150,241
Liabilities				
Undistributed Monies	\$58,299	\$113,683	\$21,741	\$150,241

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Deductions	Balance 12/31/2005
LIBRARY LOCAL GOVERNMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,258,552	\$3,258,552	\$0
Liabilities				
Intergovernmental Payable	\$0	\$3,258,552	\$3,258,552	\$0
SOIL AND WATER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$64,997	\$285,502	\$324,423	\$26,076
Liabilities				
Undistributed Monies	\$64,997	\$285,502	\$324,423	\$26,076
JOINT PUBLIC DEFENDER				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,427	\$0	\$4,427	\$0
Intergovernmental Receivable	13,550	0	13,550	0
<i>Total Assets</i>	\$17,977	\$0	\$17,977	\$0
Liabilities				
Undistributed Monies	\$17,977	\$0	\$17,977	\$0
LAW LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$130,523	\$130,093	\$430
Intergovernmental Receivable	7,162	7,334	7,162	7,334
<i>Total Assets</i>	\$7,162	\$137,857	\$137,255	\$7,764
Liabilities				
Intergovernmental Payable	\$7,162	\$137,857	\$137,255	\$7,764
LIBRARY				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$408,373	\$408,373	\$0
Liabilities				
Intergovernmental Payable	\$0	\$408,373	\$408,373	\$0

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Deductions	Balance 12/31/2005
DISTRICT BOARD OF HEALTH				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,596,281	\$4,506,648	\$4,008,332	\$2,094,597
Liabilities				
Undistributed Monies	\$1,596,281	\$4,506,648	\$4,008,332	\$2,094,597
REGIONAL PLANNING				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$962	\$104,414	\$97,062	\$8,314
Liabilities				
Undistributed Monies	\$962	\$104,414	\$97,062	\$8,314
CLASSIFIED TAX				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
Liabilities				
Intergovernmental Payable	\$19	\$0	\$0	\$19
FAMILY AND CHILDREN FIRST COUNCIL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$154,097	\$69,150	\$69,276	\$153,971
Liabilities				
Undistributed Monies	\$154,097	\$69,150	\$69,276	\$153,971
OHIO ELECTIONS COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$5,635	\$5,635	\$0
Liabilities				
Undistributed Monies	\$0	\$5,635	\$5,635	\$0

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Deductions	Balance 12/31/2005
PAYROLL				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,336,271	\$12,220,428	\$12,203,267	\$1,353,432
Intergovernmental Receivable	12,504	0	12,504	0
<i>Total Assets</i>	<u>\$1,348,775</u>	<u>\$12,220,428</u>	<u>\$12,215,771</u>	<u>\$1,353,432</u>
Liabilities				
Intergovernmental Payable	\$12,504	\$0	\$12,504	\$0
Undistributed Monies	1,336,271	12,220,428	12,203,267	1,353,432
<i>Total Liabilities</i>	<u>\$1,348,775</u>	<u>\$12,220,428</u>	<u>\$12,215,771</u>	<u>\$1,353,432</u>
DRESS DOWN				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$350	\$10,175	\$9,817	\$708
Liabilities				
Undistributed Monies	\$350	\$10,175	\$9,817	\$708
LOCAL EMERGENCY PLANNING COMMISSION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$56,183	\$36,087	\$30,593	\$61,677
Liabilities				
Undistributed Monies	\$56,183	\$36,087	\$30,593	\$61,677
EMERGENCY MANAGEMENT				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$67,222	\$757,268	\$772,991	\$51,499
Intergovernmental Receivable	81,061	69,375	81,061	69,375
<i>Total Assets</i>	<u>\$148,283</u>	<u>\$826,643</u>	<u>\$854,052</u>	<u>\$120,874</u>
Liabilities				
Undistributed Monies	\$148,283	\$826,643	\$854,052	\$120,874
TRANSPORTATION				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35,570	\$16,117	\$46,928	\$4,759
Liabilities				
Undistributed Assets	\$35,570	\$16,117	\$46,928	\$4,759

(continued)

Tuscarawas County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2005

	Balance 12/31/2004	Additions	Deductions	Balance 12/31/2005
OHIO HOUSING TRUST				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$91,239	\$531,802	\$534,605	\$88,436
Intergovernmental Receivable	41,322	0	41,322	0
<i>Total Assets</i>	<u>\$132,561</u>	<u>\$531,802</u>	<u>\$575,927</u>	<u>\$88,436</u>
Liabilities				
Intergovernmental Payable	\$41,322	\$0	\$41,322	\$0
Undistributed Assets	91,239	531,802	534,605	88,436
<i>Total Liabilities</i>	<u>\$132,561</u>	<u>\$531,802</u>	<u>\$575,927</u>	<u>\$88,436</u>
TAX SALE				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,500	\$0	\$2,000	\$2,500
Liabilities				
Intergovernmental Payable	\$4,500	\$0	\$2,000	\$2,500
TOTAL - ALL AGENCY FUNDS				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,737,013	\$169,341,799	\$168,926,365	\$8,152,447
Cash and Cash Equivalents in Segregated Accounts	350,533	17,772,257	17,736,439	386,351
Property Taxes Receivable	72,855,251	77,543,028	72,855,251	77,543,028
Intergovernmental Receivable	175,823	214,387	175,823	214,387
<i>Total Assets</i>	<u>\$81,118,620</u>	<u>\$264,871,471</u>	<u>\$259,693,878</u>	<u>\$86,296,213</u>
Liabilities				
Intergovernmental Payable	\$75,941,045	\$234,679,873	\$230,081,424	\$80,539,494
Undistributed Monies	5,177,575	30,191,598	29,612,454	5,756,719
<i>Total Liabilities</i>	<u>\$81,118,620</u>	<u>\$264,871,471</u>	<u>\$259,693,878</u>	<u>\$86,296,213</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property and Other Taxes	\$3,595,417	\$3,895,417	\$3,899,541	\$4,124
Sales Taxes	9,150,633	9,150,633	9,150,633	0
Intergovernmental	2,428,200	2,406,928	2,374,323	(32,605)
Interest	1,450,700	1,450,700	1,810,695	359,995
Licenses and Permits	12,150	12,150	8,903	(3,247)
Fines and Forfeitures	194,000	194,000	185,828	(8,172)
Rentals	71,000	71,000	108,353	37,353
Charges for Services	2,265,770	2,283,073	2,245,475	(37,598)
Contributions and Donations	0	33,980	33,980	0
Other	149,800	162,151	195,668	33,517
<i>Total Revenues</i>	<u>19,317,670</u>	<u>19,660,032</u>	<u>20,013,399</u>	<u>353,367</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Commissioners:				
Personal Services	301,126	304,859	304,319	540
Materials and Supplies	4,468	4,718	4,531	187
Contractual Services	56,849	56,223	54,997	1,226
Capital Outlay	3,180	2,920	1,983	937
Other	21,000	22,206	21,710	496
Total Commissioners	<u>386,623</u>	<u>390,926</u>	<u>387,540</u>	<u>3,386</u>
Microfilming Services:				
Personal Services	65,883	58,883	37,936	20,947
Materials and Supplies	2,858	2,358	1,929	429
Contractual Services	12,625	12,125	9,116	3,009
Total Microfilming Services	<u>81,366</u>	<u>73,366</u>	<u>48,981</u>	<u>24,385</u>
Auditor - General:				
Personal Services	317,071	320,231	318,487	1,744
Materials and Supplies	17,234	16,475	14,524	1,951
Contractual Services	78,824	83,824	74,236	9,588
Capital Outlay	8,000	599	100	499
Other	1,000	1,000	605	395
Total Auditor - General	<u>422,129</u>	<u>422,129</u>	<u>407,952</u>	<u>14,177</u>
Auditor - Personal Property:				
Personal Services	17,485	17,485	17,311	174
Materials and Supplies	950	950	950	0
Total Auditor - Personal Property	<u>\$18,435</u>	<u>\$18,435</u>	<u>\$18,261</u>	<u>\$174</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Treasurer:				
Personal Services	\$238,651	\$238,057	\$235,604	\$2,453
Materials and Supplies	10,807	9,079	8,872	207
Contractual Services	6,064	8,326	8,157	169
Capital Outlay	0	59	0	59
Other	1,977	1,977	1,977	0
Total Treasurer	257,499	257,498	254,610	2,888
Prosecuting Attorney:				
Personal Services	772,801	772,801	759,849	12,952
Materials and Supplies	5,663	5,663	4,754	909
Contractual Services	16,300	16,300	15,580	720
Total Prosecuting Attorney	794,764	794,764	780,183	14,581
Bureau of Inspection:				
Contractual Services	73,000	73,000	71,286	1,714
Data Processing Board:				
Personal Services	198,261	198,708	193,510	5,198
Materials and Supplies	6,060	4,965	2,507	2,458
Contractual Services	104,026	102,946	89,492	13,454
Capital Outlay	0	26,420	26,232	188
Total Data Processing Board	308,347	333,039	311,741	21,298
Board of Elections:				
Personal Services	518,248	540,850	538,698	2,152
Materials and Supplies	20,000	19,500	19,029	471
Contractual Services	100,250	110,146	107,787	2,359
Capital Outlay	0	574	555	19
Other	500	1,060	875	185
Total Board of Elections	\$638,998	\$672,130	\$666,944	\$5,186

(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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Building and Grounds:				
Personal Services	\$170,248	\$170,248	\$162,615	\$7,633
Materials and Supplies	195,378	196,327	191,137	5,190
Contractual Services	328,890	340,940	332,175	8,765
Capital Outlay	20,261	24,761	24,556	205
Total Building and Grounds	714,777	732,276	710,483	21,793
Recorder:				
Personal Services	222,778	221,944	221,392	552
Materials and Supplies	1,700	2,534	2,448	86
Other	1,865	1,865	1,865	0
Total Recorder	226,343	226,343	225,705	638
Other:				
Personal Services	1,000	1,000	362	638
Materials and Supplies	24,826	34,826	32,519	2,307
Contractual Services	489,720	549,942	457,820	92,122
Other	18,000	18,000	14,930	3,070
Total Other	533,546	603,768	505,631	98,137
Total General Government - Legislative and Executive	4,455,827	4,597,674	4,389,317	208,357
General Government - Judicial				
Court of Appeals:				
Other	17,000	16,850	11,320	5,530
Common Pleas Court:				
Personal Services	765,038	768,423	764,367	4,056
Materials and Supplies	19,121	21,221	20,589	632
Contractual Services	90,230	119,768	107,791	11,977
Capital Outlay	1,500	1,242	926	316
Other	2,170	3,405	3,162	243
Total Common Pleas Court	878,059	914,059	896,835	17,224
Jury Commission:				
Personal Services	62	62	58	4
Materials and Supplies	400	0	0	0
Contractual Services	2,300	2,700	2,684	16
Total Jury Commission	\$2,762	\$2,762	\$2,742	\$20

(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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Law Library:				
Personal Services	\$50,042	\$50,042	\$49,891	\$151
Juvenile Court:				
Personal Services	744,130	787,886	787,886	0
Materials and Supplies	9,919	9,278	9,158	120
Contractual Services	198,892	188,505	187,976	529
Capital Outlay	2,000	3,168	3,168	0
Other	3,932	4,342	4,209	133
Total Juvenile Court	958,873	993,179	992,397	782
Probate Court:				
Personal Services	213,946	213,578	213,272	306
Materials and Supplies	8,147	6,513	6,214	299
Contractual Services	4,279	3,950	3,865	85
Capital Outlay	3,086	3,016	3,016	0
Other	722	678	456	222
Total Probate Court	230,180	227,735	226,823	912
Clerk of Courts:				
Personal Services	498,465	495,944	492,503	3,441
Materials and Supplies	14,615	17,107	16,250	857
Contractual Services	3,966	4,216	4,150	66
Capital Outlay	500	312	312	0
Other	700	667	667	0
Total Clerk of Courts	518,246	518,246	513,882	4,364
County Court:				
Personal Services	573,672	581,944	581,928	16
Materials and Supplies	8,000	6,153	6,153	0
Contractual Services	14,000	10,199	10,015	184
Other	10,600	12,076	11,876	200
Total County Court	606,272	610,372	609,972	400
New Philadelphia Court:				
Personal Services	99,765	99,283	98,264	1,019
Contractual Services	66,500	67,533	65,427	2,106
Total New Philadelphia Court	166,265	166,816	163,691	3,125
Total General Government - Judicial	\$3,427,699	\$3,500,061	\$3,467,553	\$32,508

(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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Public Safety:				
Disaster Services:				
Personal Services	\$152,867	\$165,560	\$164,993	\$567
Materials and Supplies	5,068	6,568	5,629	939
Contractual Services	13,363	23,617	23,201	416
Other	500	1,000	682	318
Total Disaster Services	171,798	196,745	194,505	2,240
Coroner:				
Personal Services	98,620	100,199	99,587	612
Materials and Supplies	300	530	530	0
Contractual Services	52,029	72,543	68,366	4,177
Capital Outlay	300	150	123	27
Other	1,500	1,529	1,529	0
Total Coroner	152,749	174,951	170,135	4,816
Sheriff:				
Personal Services	1,810,512	1,821,192	1,809,805	11,387
Materials and Supplies	110,846	130,616	125,671	4,945
Contractual Services	76,479	82,404	74,098	8,306
Capital Outlay	34,000	88,693	86,574	2,119
Other	0	80	74	6
Total Sheriff	2,031,837	2,122,985	2,096,222	26,763
Total Public Safety	2,356,384	2,494,681	2,460,862	33,819
Public Works:				
Engineer - Tax Map:				
Personal Services	113,324	111,644	110,916	728
Materials and Supplies	12,485	13,469	13,110	359
Contractual Services	10,000	11,850	11,778	72
Capital Outlay	12,000	10,846	10,846	0
Total Public Works	147,809	147,809	146,650	1,159
Health:				
Vital Statistics:				
Contractual Services	\$1,600	\$1,600	\$1,337	\$263

(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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Health:				
Materials and Supplies	\$1,060	\$3,060	\$1,321	\$1,739
Contractual Services	165,116	165,116	95,629	69,487
Total Other Health	166,176	168,176	96,950	71,226
Humane Society:				
Personal Services	9,600	10,737	10,624	113
Contractual Services	0	119	119	0
Total Humane Society	9,600	10,856	10,743	113
Total Health	177,376	180,632	109,030	71,602
Human Services:				
Soldiers Relief:				
Personal Services	50,479	51,516	45,294	6,222
Materials and Supplies	250	250	0	250
Contractual Services	300	300	125	175
Capital Outlay	30,587	25,550	25,087	463
Other	165,300	215,300	203,255	12,045
Total Soldiers Relief	246,916	292,916	273,761	19,155
Veteran Services:				
Personal Services	222,625	237,243	232,732	4,511
Materials and Supplies	17,385	17,385	15,386	1,999
Contractual Services	192,375	181,757	173,746	8,011
Other	225	225	200	25
Total Veteran Services	432,610	436,610	422,064	14,546
Total Human Services	679,526	729,526	695,825	33,701
Conservation and Recreation:				
Agriculture Society:				
Grants in Aid	436,251	436,551	436,415	136
Intergovernmental	1,681,442	1,641,189	1,612,199	28,990
Total Expenditures	13,362,314	13,728,123	13,317,851	410,272
Excess of Revenues Over Expenditures	\$5,955,356	\$5,931,909	\$6,695,548	\$763,639

(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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Other Financing Sources (Uses)				
Transfers In	\$226,000	\$226,000	\$225,000	(\$1,000)
Transfers Out	(6,847,478)	(7,741,072)	(7,608,589)	132,483
<i>Total Other Financing Sources (Uses)</i>	<u>(6,621,478)</u>	<u>(7,515,072)</u>	<u>(7,383,589)</u>	<u>131,483</u>
<i>Net Change in Fund Balance</i>	(666,122)	(1,583,163)	(688,041)	895,122
<i>Fund Balance Beginning of Year</i>	12,813,848	12,813,848	12,813,848	0
Prior Year Encumbrances Appropriated	228,912	228,912	228,912	0
<i>Fund Balance End of Year</i>	<u>\$12,376,638</u>	<u>\$11,459,597</u>	<u>\$12,354,719</u>	<u>\$895,122</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Property and Other Taxes	\$5,050,000	\$5,050,000	\$5,011,134	(\$38,866)
Intergovernmental	1,532,621	1,580,898	2,884,704	1,303,806
Other	141,000	140,324	188,804	48,480
<i>Total Revenues</i>	<u>6,723,621</u>	<u>6,771,222</u>	<u>8,084,642</u>	<u>1,313,420</u>
Expenditures				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	5,649,961	5,624,961	5,061,043	563,918
Materials and Supplies	172,615	190,840	168,715	22,125
Contractual Services	1,101,239	1,104,644	1,024,015	80,629
Capital Outlay	276,250	304,870	153,101	151,769
Other	145,199	184,750	69,232	115,518
<i>Total Expenditures</i>	<u>7,345,264</u>	<u>7,410,065</u>	<u>6,476,106</u>	<u>933,959</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(621,643)	(638,843)	1,608,536	2,247,379
Other Financing Uses				
Advance Out	0	(65,687)	0	65,687
<i>Net Change in Fund Balance</i>	(621,643)	(704,530)	1,608,536	2,313,066
<i>Fund Balance Beginning of Year</i>	<u>9,821,838</u>	<u>9,821,838</u>	<u>9,821,838</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,200,195</u></u>	<u><u>\$9,117,308</u></u>	<u><u>\$11,430,374</u></u>	<u><u>\$2,313,066</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$9,549,853	\$7,857,135	\$7,631,779	(\$225,356)
Other	25,000	25,000	29,448	4,448
<i>Total Revenues</i>	<u>9,574,853</u>	<u>7,882,135</u>	<u>7,661,227</u>	<u>(220,908)</u>
Expenditures				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,277,270	3,063,751	3,057,105	6,646
Materials and Supplies	100,454	100,454	97,914	2,540
Contractual Services	753,160	372,187	367,653	4,534
Grants in Aid	1,499,666	1,237,462	1,222,871	14,591
Capital Outlay	383,270	229,019	229,018	1
Other	156,000	88,000	83,528	4,472
Total Public Assistance	<u>6,169,820</u>	<u>5,090,873</u>	<u>5,058,089</u>	<u>32,784</u>
Social Services:				
Personal Services	1,711,594	1,499,880	1,484,189	15,691
Materials and Supplies	500	500	55	445
Contractual Services	2,078,204	1,847,136	1,831,579	15,557
Capital Outlay	500	500	0	500
Other	7,000	11,000	10,864	136
Total Social Services	<u>3,797,798</u>	<u>3,359,016</u>	<u>3,326,687</u>	<u>32,329</u>
<i>Total Expenditures</i>	<u>9,967,618</u>	<u>8,449,889</u>	<u>8,384,776</u>	<u>65,113</u>
<i>Excess of Revenues Under Expenditures</i>	(392,765)	(567,754)	(723,549)	(155,795)
Other Financing Sources				
Transfers In	108,622	108,622	333,975	225,353
<i>Net Change in Fund Balance</i>	(284,143)	(459,132)	(389,574)	69,558
<i>Fund Balance Beginning of Year</i>	181,464	181,464	181,464	0
Prior Year Encumbrances Appropriated	284,143	284,143	284,143	0
<i>Fund Balance End of Year</i>	<u>\$181,464</u>	<u>\$6,475</u>	<u>\$76,033</u>	<u>\$69,558</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle License and Gas Tax Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$5,220,000	\$5,626,300	\$5,999,620	\$373,320
Interest	7,000	7,000	29,188	22,188
Fines and Forfeitures	80,000	80,000	107,846	27,846
Charges for Services	420,000	420,000	338,814	(81,186)
Other	53,000	53,000	49,949	(3,051)
<i>Total Revenues</i>	<u>5,780,000</u>	<u>6,186,300</u>	<u>6,525,417</u>	<u>339,117</u>
Expenditures				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	234,000	242,000	238,049	3,951
Materials and Supplies	6,000	7,999	3,394	4,605
Contractual Services	2,000	2,000	1,208	792
Capital Outlay	58,000	235,552	233,116	2,436
Total Engineer - Administration	<u>300,000</u>	<u>487,551</u>	<u>475,767</u>	<u>11,784</u>
Engineer - Roads:				
Personal Services	1,479,500	1,483,001	1,472,761	10,240
Materials and Supplies	1,392,239	1,462,239	1,364,938	97,301
Contractual Services	800,681	1,824,900	1,720,409	104,491
Capital Outlay	350,845	481,645	479,672	1,973
Other	10,187	445,803	445,803	0
Total Engineer - Roads	<u>4,033,452</u>	<u>5,697,588</u>	<u>5,483,583</u>	<u>214,005</u>
Engineer - Bridges:				
Personal Services	18,000	20,719	14,645	6,074
Materials and Supplies	293,678	314,211	304,711	9,500
Contractual Services	362,765	313,765	216,860	96,905
Capital Outlay	305,141	286,141	267,052	19,089
Other	600,000	0	0	0
Total Engineer - Bridges	<u>1,579,584</u>	<u>934,836</u>	<u>803,268</u>	<u>131,568</u>
<i>Total Expenditures</i>	<u>5,913,036</u>	<u>7,119,975</u>	<u>6,762,618</u>	<u>357,357</u>
<i>Net Change in Fund Balance</i>	(133,036)	(933,675)	(237,201)	696,474
<i>Fund Balance Beginning of Year</i>	720,139	720,139	720,139	0
Prior Year Encumbrances Appropriated	<u>213,536</u>	<u>213,536</u>	<u>213,536</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$800,639</u>	<u>\$0</u>	<u>\$696,474</u>	<u>\$696,474</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$150,000	\$60,000	\$131,585	\$71,585
Expenditures				
Capital Outlay	4,470,468	4,792,834	4,775,768	17,066
<i>Excess of Revenues Under Expenditures</i>	<u>(4,320,468)</u>	<u>(4,732,834)</u>	<u>(4,644,183)</u>	<u>88,651</u>
Other Financing Sources (Uses)				
Advances In	0	0	36,915	36,915
Transfers In	0	0	334,914	334,914
Transfers Out	0	(21,242)	0	21,242
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(21,242)</u>	<u>371,829</u>	<u>393,071</u>
<i>Net Change in Fund Balance</i>	(4,320,468)	(4,754,076)	(4,272,354)	481,722
<i>Fund Balance Beginning of Year</i>	879,955	879,955	879,955	0
Prior Year Encumbrances Appropriated	4,340,470	4,340,470	4,340,470	0
<i>Fund Balance End of Year</i>	<u>\$899,957</u>	<u>\$466,349</u>	<u>\$948,071</u>	<u>\$481,722</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$1,180,100	\$1,172,100	\$1,162,610	(\$9,490)
Intergovernmental	64,000	0	269,105	269,105
Proceeds from OPWC Loans	224,000	224,000	164,884	(59,116)
Proceeds from OWDA Loans	0	0	189,540	189,540
Other	33,000	132,480	9,073	(123,407)
<i>Total Revenues</i>	<u>1,501,100</u>	<u>1,528,580</u>	<u>1,795,212</u>	<u>266,632</u>
Expenses				
Personal Services	487,839	497,435	491,684	5,751
Materials and Supplies	28,556	28,556	23,033	5,523
Contractual Services	560,501	806,781	789,800	16,981
Capital Outlay	608,654	560,084	302,676	257,408
Other	7,801	10,301	9,211	1,090
Debt Service:				
Principal	65,042	122,042	117,958	4,084
Interest and Fiscal Charges	60,498	66,498	65,614	884
<i>Total Expenses</i>	<u>1,818,891</u>	<u>2,091,697</u>	<u>1,799,976</u>	<u>291,721</u>
<i>Excess of Revenues Under Expenses</i>	(317,791)	(563,117)	(4,764)	558,353
Advances Out	0	0	(36,915)	(36,915)
Transfers Out	(101,000)	(87,904)	0	87,904
<i>Net Change in Fund Equity</i>	(418,791)	(651,021)	(41,679)	609,342
<i>Fund Equity Beginning of Year</i>	1,132,054	1,132,054	1,132,054	0
Prior Year Encumbrances Appropriated	504,382	504,382	504,382	0
<i>Fund Equity End of Year</i>	<u>\$1,217,645</u>	<u>\$985,415</u>	<u>\$1,594,757</u>	<u>\$609,342</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, 2005

	<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	\$660,000	\$660,000	\$699,831	\$39,831
Other	15,000	15,000	13,637	(1,363)
<i>Total Revenues</i>	<u>675,000</u>	<u>675,000</u>	<u>713,468</u>	<u>38,468</u>
Expenses				
Personal Services	250,690	250,990	241,670	9,320
Materials and Supplies	65,315	87,315	79,695	7,620
Contractual Services	354,758	397,258	290,763	106,495
Capital Outlay	75,000	75,000	40,986	34,014
Other	5,348	7,448	7,015	433
Debt Service:				
Principal	70,625	70,625	68,845	1,780
Interest and Fiscal Charges	21,675	21,713	21,713	0
<i>Total Expenses</i>	<u>843,411</u>	<u>910,349</u>	<u>750,687</u>	<u>159,662</u>
<i>Excess of Revenues Under Expenses</i>	(168,411)	(235,349)	(37,219)	198,130
Transfers Out	(75,000)	(48,100)	0	48,100
<i>Net Change in Fund Equity</i>	(243,411)	(283,449)	(37,219)	246,230
<i>Fund Equity Beginning of Year</i>	1,285,080	1,285,080	1,285,080	0
Prior Year Encumbrances Appropriated	43,722	43,722	43,722	0
<i>Fund Equity End of Year</i>	<u>\$1,085,391</u>	<u>\$1,045,353</u>	<u>\$1,291,583</u>	<u>\$246,230</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,705,334	\$1,611,434	\$1,610,591	(\$843)
Charges for Services	320,000	303,000	303,172	172
Other	50,500	19,400	20,066	666
<i>Total Revenues</i>	<u>2,075,834</u>	<u>1,933,834</u>	<u>1,933,829</u>	<u>(5)</u>
Expenditures				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,735,769	1,697,373	1,684,747	12,626
Materials and Supplies	56,264	54,264	53,503	761
Contractual Services	342,581	230,251	226,780	3,471
Capital Outlay	0	2,230	2,061	169
Other	500	2,221	2,221	0
<i>Total Expenditures</i>	<u>2,135,114</u>	<u>1,986,339</u>	<u>1,969,312</u>	<u>17,027</u>
<i>Net Change in Fund Balance</i>	(59,280)	(52,505)	(35,483)	17,022
<i>Fund Balance Beginning of Year</i>	17,420	17,420	17,420	0
Prior Year Encumbrances Appropriated	<u>41,860</u>	<u>41,860</u>	<u>41,860</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$6,775</u></u>	<u><u>\$23,797</u></u>	<u><u>\$17,022</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Other	\$0	\$0	\$965	\$965
Expenditures				
Current:				
Public Safety:				
County 911:				
Personal Services	868,010	868,860	861,524	7,336
Materials and Supplies	3,300	5,050	4,918	132
Contractual Services	169,858	357,673	354,928	2,745
Capital Outlay	90	305,577	305,185	392
Other	0	700	687	13
<i>Total Expenditures</i>	<u>1,041,258</u>	<u>1,537,860</u>	<u>1,527,242</u>	<u>10,618</u>
<i>Excess of Revenues Under Expenditures</i>	(1,041,258)	(1,537,860)	(1,526,277)	11,583
Other Financing Sources				
Transfers In	<u>920,000</u>	<u>916,028</u>	<u>915,082</u>	<u>(946)</u>
<i>Net Change in Fund Balance</i>	(121,258)	(621,832)	(611,195)	10,637
<i>Fund Balance Beginning of Year</i>	4,085,405	4,085,405	4,085,405	0
Prior Year Encumbrances Appropriated	<u>2,998</u>	<u>2,998</u>	<u>2,998</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,967,145</u></u>	<u><u>\$3,466,571</u></u>	<u><u>\$3,477,208</u></u>	<u><u>\$10,637</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Operations Fund
For the Year Ended December 31, 2005

	<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	\$45,000	\$45,000	\$52,508	\$7,508
Other	7,000	7,000	5,684	(1,316)
<i>Total Revenues</i>	<u>52,000</u>	<u>52,000</u>	<u>58,192</u>	<u>6,192</u>
Expenditures				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,015,208	2,001,608	1,992,775	8,833
Materials and Supplies	295,540	313,240	296,875	16,365
Contractual Services	310,131	288,181	273,193	14,988
Capital Outlay	13,100	34,800	32,090	2,710
<i>Total Expenditures</i>	<u>2,633,979</u>	<u>2,637,829</u>	<u>2,594,933</u>	<u>42,896</u>
<i>Excess of Revenues Under Expenditures</i>	(2,581,979)	(2,585,829)	(2,536,741)	49,088
Other Financing Sources				
Transfers In	2,544,890	2,544,890	2,544,890	0
<i>Net Change in Fund Balance</i>	(37,089)	(40,939)	8,149	49,088
<i>Fund Balance Beginning of Year</i>	8,058	8,058	8,058	0
Prior Year Encumbrances Appropriated	32,908	32,908	32,908	0
<i>Fund Balance End of Year</i>	<u>\$3,877</u>	<u>\$27</u>	<u>\$49,115</u>	<u>\$49,088</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Licenses and Permits	\$350	\$350	\$565	\$215
Fines and Forfeitures	0	0	100	100
Charges for Services	654,500	654,500	711,951	57,451
Other	2,500	2,500	2,317	(183)
<i>Total Revenues</i>	<u>657,350</u>	<u>657,350</u>	<u>714,933</u>	<u>57,583</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	369,781	383,886	379,190	4,696
Materials and Supplies	33,785	36,190	24,128	12,062
Contractual Services	263,865	241,105	100,411	140,694
Capital Outlay	10,000	16,250	15,797	453
<i>Total Expenditures</i>	<u>677,431</u>	<u>677,431</u>	<u>519,526</u>	<u>157,905</u>
<i>Net Change in Fund Balance</i>	(20,081)	(20,081)	195,407	215,488
<i>Fund Balance Beginning of Year</i>	1,000,810	1,000,810	1,000,810	0
Prior Year Encumbrances Appropriated	41,150	41,150	41,150	0
<i>Fund Balance End of Year</i>	<u><u>\$1,021,879</u></u>	<u><u>\$1,021,879</u></u>	<u><u>\$1,237,367</u></u>	<u><u>\$215,488</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, 2005

	<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	\$455,220	\$455,220	\$468,014	\$12,794
Other	0	0	1,038	1,038
<i>Total Revenues</i>	<u>455,220</u>	<u>455,220</u>	<u>469,052</u>	<u>13,832</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Certificate of Title:				
Personal Services	290,852	297,599	286,322	11,277
Materials and Supplies	16,247	16,247	10,554	5,693
Contractual Services	43,643	43,643	36,318	7,325
Capital Outlay	25,000	20,300	1,908	18,392
Other	300	2,500	2,361	139
<i>Total Expenditures</i>	<u>376,042</u>	<u>380,289</u>	<u>337,463</u>	<u>42,826</u>
<i>Excess of Revenues Over Expenditures</i>	79,178	74,931	131,589	56,658
Other Financing Uses				
Transfers Out	<u>(200,000)</u>	<u>(225,000)</u>	<u>(225,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(120,822)	(150,069)	(93,411)	56,658
<i>Fund Balance Beginning of Year</i>	569,613	569,613	569,613	0
Prior Year Encumbrances Appropriated	<u>22,996</u>	<u>22,996</u>	<u>22,996</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$471,787</u></u>	<u><u>\$442,540</u></u>	<u><u>\$499,198</u></u>	<u><u>\$56,658</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$0	\$1,753,955	\$1,975,429	\$221,474
Contributions and Donations	23,000	2,325	2,325	0
Other	1,794,779	57,171	11,442	(45,729)
<i>Total Revenues</i>	<u>1,817,779</u>	<u>1,813,451</u>	<u>1,989,196</u>	<u>175,745</u>
Expenditures				
Current:				
Human Services:				
Children's Services:				
Personal Services	1,320,702	1,267,657	1,189,852	77,805
Materials and Supplies	24,050	9,504	6,542	2,962
Contractual Services	3,103,151	3,852,117	3,796,420	55,697
Capital Outlay	3,779	3,756	321	3,435
Other	20,232	15,958	15,394	564
<i>Total Expenditures</i>	<u>4,471,914</u>	<u>5,148,992</u>	<u>5,008,529</u>	<u>140,463</u>
<i>Excess of Revenues Under Expenditures</i>	(2,654,135)	(3,335,541)	(3,019,333)	316,208
Other Financing Sources				
Transfers In	1,988,000	2,553,096	2,466,408	(86,688)
<i>Net Change in Fund Balance</i>	(666,135)	(782,445)	(552,925)	229,520
<i>Fund Balance Beginning of Year</i>	116,845	116,845	116,845	0
Prior Year Encumbrances Appropriated	666,133	666,133	666,133	0
<i>Fund Balance End of Year</i>	<u>\$116,843</u>	<u>\$533</u>	<u>\$230,053</u>	<u>\$229,520</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$355,000	\$345,820	\$348,253	\$2,433
Other	8,500	7,954	12,099	4,145
<i>Total Revenues</i>	<u>363,500</u>	<u>353,774</u>	<u>360,352</u>	<u>6,578</u>
Expenditures				
Current:				
Human Services:				
County Home:				
Personal Services	949,934	959,834	956,267	3,567
Materials and Supplies	111,539	120,400	115,561	4,839
Contractual Services	152,592	156,992	149,019	7,973
Capital Outlay	4,100	7,280	7,219	61
Other	18,561	23,061	11,153	11,908
<i>Total Expenditures</i>	<u>1,236,726</u>	<u>1,267,567</u>	<u>1,239,219</u>	<u>28,348</u>
<i>Excess of Revenues Under Expenditures</i>	(873,226)	(913,793)	(878,867)	34,926
Other Financing Sources				
Transfers In	851,134	851,134	851,134	0
<i>Net Change in Fund Balance</i>	(22,092)	(62,659)	(27,733)	34,926
<i>Fund Balance Beginning of Year</i>	80,481	80,481	80,481	0
Prior Year Encumbrances Appropriated	35,092	35,092	35,092	0
<i>Fund Balance End of Year</i>	<u><u>\$93,481</u></u>	<u><u>\$52,914</u></u>	<u><u>\$87,840</u></u>	<u><u>\$34,926</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$465,099	\$412,148	\$412,148	\$0
Contributions and Donations	12,000	12,000	12,000	0
Other	14,000	9,944	9,946	2
<i>Total Revenues</i>	<u>491,099</u>	<u>434,092</u>	<u>434,094</u>	<u>2</u>
Expenditures				
Current:				
Public Works:				
Litter Control:				
Personal Services	164,956	162,746	145,201	17,545
Materials and Supplies	48,306	53,867	48,131	5,736
Contractual Services	231,493	179,664	153,339	26,325
Grants in Aid	50,000	104,000	104,000	0
Capital Outlay	22,740	28,229	28,169	60
Other	200	2,752	2,627	125
<i>Total Expenditures</i>	<u>517,695</u>	<u>531,258</u>	<u>481,467</u>	<u>49,791</u>
<i>Net Change in Fund Balance</i>	(26,596)	(97,166)	(47,373)	49,793
<i>Fund Balance Beginning of Year</i>	73,910	73,910	73,910	0
Prior Year Encumbrances Appropriated	<u>23,598</u>	<u>23,598</u>	<u>23,598</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$70,912</u></u>	<u><u>\$342</u></u>	<u><u>\$50,135</u></u>	<u><u>\$49,793</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$9,300	\$9,300	\$9,384	\$84
Charges for Services	161,500	163,000	166,540	3,540
Contributions and Donations	4,000	3,858	4,233	375
Other	0	0	82	82
	<u>174,800</u>	<u>176,158</u>	<u>180,239</u>	<u>4,081</u>
<i>Total Revenues</i>				
Expenditures				
Current:				
Health:				
Animal Control:				
Personal Services	111,882	119,465	118,654	811
Materials and Supplies	21,551	26,306	23,494	2,812
Contractual Services	16,175	21,527	19,284	2,243
Capital Outlay	2,075	75	60	15
Other	16,275	16,125	15,350	775
	<u>167,958</u>	<u>183,498</u>	<u>176,842</u>	<u>6,656</u>
<i>Total Expenditures</i>				
<i>Net Change in Fund Balance</i>	6,842	(7,340)	3,397	10,737
<i>Fund Balance Beginning of Year</i>	43,000	43,000	43,000	0
Prior Year Encumbrances Appropriated	<u>4,826</u>	<u>4,826</u>	<u>4,826</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$54,668</u>	<u>\$40,486</u>	<u>\$51,223</u>	<u>\$10,737</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, 2005

	<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	\$126,000	\$122,848	\$122,847	(\$1)
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	54,750	54,750	35,518	19,232
Materials and Supplies	1,600	1,600	0	1,600
Contractual Services	2,000	2,000	0	2,000
Capital Outlay	4,000	4,000	0	4,000
Other	650	650	0	650
Total Delinquent Real Estate - Treasurer	63,000	63,000	35,518	27,482
Delinquent Real Estate - Prosecutor:				
Personal Services	63,316	63,316	54,186	9,130
<i>Total Expenditures</i>	<u>126,316</u>	<u>126,316</u>	<u>89,704</u>	<u>36,612</u>
<i>Net Change in Fund Balance</i>	(316)	(3,468)	33,143	36,611
<i>Fund Balance Beginning of Year</i>	<u>230,623</u>	<u>230,623</u>	<u>230,623</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$230,307</u></u>	<u><u>\$227,155</u></u>	<u><u>\$263,766</u></u>	<u><u>\$36,611</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property and Other Taxes	\$860,000	\$860,000	\$790,512	(\$69,488)
Intergovernmental	0	26,009	100,248	74,239
Other	0	85,219	85,219	0
	<u>860,000</u>	<u>971,228</u>	<u>975,979</u>	<u>4,751</u>
<i>Total Revenues</i>				
Expenditures				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	860,000	977,234	977,233	1
	<u>0</u>	<u>(6,006)</u>	<u>(1,254)</u>	<u>4,752</u>
<i>Net Change in Fund Balance</i>				
	<u>6,006</u>	<u>6,006</u>	<u>6,006</u>	<u>0</u>
<i>Fund Balance Beginning of Year</i>				
	<u>\$6,006</u>	<u>\$0</u>	<u>\$4,752</u>	<u>\$4,752</u>
<i>Fund Balance End of Year</i>				

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, 2005

	<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	\$13,025	\$13,025
Expenditures				
Current:				
Economic Development:				
Growth:				
Capital Outlay	0	18,833	18,783	50
Other	138,000	113,228	10,000	103,228
<i>Total Expenditures</i>	<u>138,000</u>	<u>132,061</u>	<u>28,783</u>	<u>103,278</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(138,000)</u>	<u>(132,061)</u>	<u>(15,758)</u>	<u>116,303</u>
Other Financing Sources (Uses)				
Loan Repayment	0	0	1,061,451	1,061,451
Advance In	138,000	103,228	0	(103,228)
Advance Out	0	(102,953)	0	102,953
<i>Total Other Financing Sources (Uses)</i>	<u>138,000</u>	<u>275</u>	<u>1,061,451</u>	<u>1,061,176</u>
<i>Net Change in Fund Balance</i>	0	(131,786)	1,045,693	1,177,479
<i>Fund Balance Beginning of Year</i>	<u>634,853</u>	<u>634,853</u>	<u>634,853</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$634,853</u>	<u>\$503,067</u>	<u>\$1,680,546</u>	<u>\$1,177,479</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$500	\$500	\$4,748	\$4,248
Expenditures				
Current:				
Public Works:				
Revolving Loan:				
Grants in Aid	37,500	37,500	0	37,500
<i>Excess of Revenues Over (Under) Expenditures</i>	(37,000)	(37,000)	4,748	41,748
Other Financing Sources				
Transfers In	0	0	794	794
<i>Net Change in Fund Balance</i>	(37,000)	(37,000)	5,542	42,542
<i>Fund Balance Beginning of Year</i>	37,576	37,576	37,576	0
<i>Fund Balance End of Year</i>	<u>\$576</u>	<u>\$576</u>	<u>\$43,118</u>	<u>\$42,542</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$1,036,300	\$742,571	\$480,444	(\$262,127)
Other	42,900	90,500	87,436	(3,064)
<i>Total Revenues</i>	<u>1,079,200</u>	<u>833,071</u>	<u>567,880</u>	<u>(265,191)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Administration:				
Personal Services	3,000	0	0	0
Materials and Supplies	106,800	46,800	46,768	32
Contractual Services	8,000	2,353	2,234	119
Other	5,000	0	0	0
Total General Government	122,800	49,153	49,002	151
Public Works:				
Community Development Program:				
Capital Outlay	484,802	519,302	519,046	256
Intergovernmental	570,141	368,588	368,411	177
<i>Total Expenditures</i>	<u>1,177,743</u>	<u>937,043</u>	<u>936,459</u>	<u>584</u>
<i>Excess of Revenues Under Expenditures</i>	(98,543)	(103,972)	(368,579)	(264,607)
Other Financing Uses				
Transfers Out	(5,000)	(200)	0	200
<i>Net Change in Fund Balance</i>	(103,543)	(104,172)	(368,579)	(264,407)
<i>Fund Balance (Deficit) Beginning of Year</i>	(76,870)	(76,870)	(76,870)	0
Prior Year Encumbrances Appropriated	181,042	181,042	181,042	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$629</u>	<u>\$0</u>	<u>(\$264,407)</u>	<u>(\$264,407)</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$100,000	\$91,289	\$91,269	(\$20)
Other	0	52,715	52,736	21
<i>Total Revenues</i>	<u>100,000</u>	<u>144,004</u>	<u>144,005</u>	<u>1</u>
Expenditures				
Current:				
Public Works:				
Community Development:				
Personal Services	134,039	136,989	130,007	6,982
Materials and Supplies	3,455	3,455	2,727	728
Contractual Services	6,738	8,238	7,483	755
Capital Outlay	1,000	7,600	7,538	62
Other	0	52,715	52,715	0
<i>Total Expenditures</i>	<u>145,232</u>	<u>208,997</u>	<u>200,470</u>	<u>8,527</u>
<i>Net Change in Fund Balance</i>	(45,232)	(64,993)	(56,465)	8,528
<i>Fund Balance Beginning of Year</i>	144,277	144,277	144,277	0
Prior Year Encumbrances Appropriated	<u>3,694</u>	<u>3,694</u>	<u>3,694</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$102,739</u></u>	<u><u>\$82,978</u></u>	<u><u>\$91,506</u></u>	<u><u>\$8,528</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, 2005

	<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	\$3,600	\$3,600	\$3,700	\$100
Expenditures				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	<u>6,700</u>	<u>6,700</u>	<u>4,654</u>	<u>2,046</u>
<i>Net Change in Fund Balance</i>	(3,100)	(3,100)	(954)	2,146
<i>Fund Balance Beginning of Year</i>	<u>3,359</u>	<u>3,359</u>	<u>3,359</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$259</u></u>	<u><u>\$259</u></u>	<u><u>\$2,405</u></u>	<u><u>\$2,146</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$50,427	\$50,427	\$50,744	\$317
Expenditures				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	<u>50,945</u>	<u>50,945</u>	<u>48,146</u>	<u>2,799</u>
<i>Net Change in Fund Balance</i>	(518)	(518)	2,598	3,116
<i>Fund Balance Beginning of Year</i>	<u>20,214</u>	<u>20,214</u>	<u>20,214</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,696</u></u>	<u><u>\$19,696</u></u>	<u><u>\$22,812</u></u>	<u><u>\$3,116</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, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety:				
Drug Law Enforcement:				
Capital Outlay	2,250	2,250	0	2,250
<i>Net Change in Fund Balance</i>	(2,250)	(2,250)	0	2,250
<i>Fund Balance Beginning of Year</i>	2,791	2,791	2,791	0
<i>Fund Balance End of Year</i>	\$541	\$541	\$2,791	\$2,250

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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$151,285	\$151,285	\$151,285	\$0
Expenditures				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	150,574	150,574	146,106	4,468
Materials and Supplies	6,151	6,151	5,515	636
Contractual Services	72,159	73,059	52,546	20,513
Capital Outlay	2,445	2,445	1,347	1,098
<i>Total Expenditures</i>	<u>231,329</u>	<u>232,229</u>	<u>205,514</u>	<u>26,715</u>
<i>Excess of Revenues Under Expenditures</i>	(80,044)	(80,944)	(54,229)	26,715
Other Financing Sources				
Transfers In	<u>0</u>	<u>0</u>	<u>3,358</u>	<u>3,358</u>
<i>Net Change in Fund Balance</i>	(80,044)	(80,944)	(50,871)	30,073
<i>Fund Balance Beginning of Year</i>	138,950	138,950	138,950	0
Prior Year Encumbrances Appropriated	<u>16,849</u>	<u>16,849</u>	<u>16,849</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$75,755</u></u>	<u><u>\$74,855</u></u>	<u><u>\$104,928</u></u>	<u><u>\$30,073</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, 2005

	<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	\$2,700	\$4,700	\$8,511	\$3,811
Expenditures				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Materials and Supplies	50	50	0	50
Contractual Services	3,175	6,675	6,240	435
<i>Total Expenditures</i>	<u>3,225</u>	<u>6,725</u>	<u>6,240</u>	<u>485</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(525)	(2,025)	2,271	4,296
Other Financing Uses				
Transfers Out	(8,200)	(7,200)	0	7,200
<i>Net Change in Fund Balance</i>	(8,725)	(9,225)	2,271	11,496
<i>Fund Balance Beginning of Year</i>	8,735	8,735	8,735	0
Prior Year Encumbrances Appropriated	<u>525</u>	<u>525</u>	<u>525</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$535</u></u>	<u><u>\$35</u></u>	<u><u>\$11,531</u></u>	<u><u>\$11,496</u></u>

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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$38,648	\$38,648	\$40,048	\$1,400
Expenditures				
Current:				
Public Safety:				
Victim Witness:				
Personal Services	<u>39,020</u>	<u>39,236</u>	<u>38,863</u>	<u>373</u>
<i>Net Change in Fund Balance</i>	(372)	(588)	1,185	1,773
<i>Fund Balance Beginning of Year</i>	<u>7,250</u>	<u>7,250</u>	<u>7,250</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,878</u></u>	<u><u>\$6,662</u></u>	<u><u>\$8,435</u></u>	<u><u>\$1,773</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Jail Diversion Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$61,980	\$61,980	\$62,364	\$384
Expenditures				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	61,604	61,604	58,686	2,918
Materials and Supplies	129	129	0	129
<i>Total Expenditures</i>	61,733	61,733	58,686	3,047
<i>Net Change in Fund Balance</i>	247	247	3,678	3,431
<i>Fund Balance Beginning of Year</i>	24,573	24,573	24,573	0
<i>Fund Balance End of Year</i>	\$24,820	\$24,820	\$28,251	\$3,431

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, 2005

	<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	\$2,500	\$2,500	\$4,621	\$2,121
Other	3,601	3,324	2,727	(597)
<i>Total Revenues</i>	<u>6,101</u>	<u>5,824</u>	<u>7,348</u>	<u>1,524</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Indigent Drivers:				
Contractual Services	4,500	34,500	4,950	29,550
Other	3,000	2,999	112	2,887
<i>Total Expenditures</i>	<u>7,500</u>	<u>37,499</u>	<u>5,062</u>	<u>32,437</u>
<i>Net Change in Fund Balance</i>	(1,399)	(31,675)	2,286	33,961
<i>Fund Balance Beginning of Year</i>	<u>101,877</u>	<u>101,877</u>	<u>101,877</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$100,478</u></u>	<u><u>\$70,202</u></u>	<u><u>\$104,163</u></u>	<u><u>\$33,961</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	\$50,000	\$50,000	\$50,071	\$71
Other	5,000	3,210	3,260	50
<i>Total Revenues</i>	<u>55,000</u>	<u>53,210</u>	<u>53,331</u>	<u>121</u>
Expenditures				
Current:				
Health:				
Special Activities M.R.S.:				
Contractual Services	75,000	84,604	83,355	1,249
Capital Outlay	45,000	35,396	20,351	15,045
Other	20,000	20,000	4,172	15,828
<i>Total Expenditures</i>	<u>140,000</u>	<u>140,000</u>	<u>107,878</u>	<u>32,122</u>
<i>Net Change in Fund Balance</i>	(85,000)	(86,790)	(54,547)	32,243
<i>Fund Balance Beginning of Year</i>	<u>157,904</u>	<u>157,904</u>	<u>157,904</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$72,904</u></u>	<u><u>\$71,114</u></u>	<u><u>\$103,357</u></u>	<u><u>\$32,243</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, 2005

	<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	\$17,000	\$15,171	\$15,171	\$0
Expenditures				
Current:				
General Government - Judicial:				
Legal Research:				
Contractual Services	6,000	31,000	1,697	29,303
Capital Outlay	12,000	12,000	6,000	6,000
<i>Total Expenditures</i>	<u>18,000</u>	<u>43,000</u>	<u>7,697</u>	<u>35,303</u>
<i>Net Change in Fund Balance</i>	(1,000)	(27,829)	7,474	35,303
<i>Fund Balance Beginning of Year</i>	<u>48,317</u>	<u>48,317</u>	<u>48,317</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$47,317</u></u>	<u><u>\$20,488</u></u>	<u><u>\$55,791</u></u>	<u><u>\$35,303</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$15,000	\$13,178	\$15,270	\$2,092
<i>Total Revenues</i>	<u>15,000</u>	<u>13,178</u>	<u>15,270</u>	<u>2,092</u>
Expenditures				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	6,350	7,150	6,286	864
Materials and Supplies	0	1,000	262	738
Contractual Services	14,078	24,578	10,292	14,286
Capital Outlay	<u>0</u>	<u>5,700</u>	<u>4,713</u>	<u>987</u>
<i>Total Expenditures</i>	<u>20,428</u>	<u>38,428</u>	<u>21,553</u>	<u>16,875</u>
<i>Net Change in Fund Balance</i>	(5,428)	(25,250)	(6,283)	18,967
<i>Fund Balance Beginning of Year</i>	26,424	26,424	26,424	0
Prior Year Encumbrances Appropriated	<u>5,078</u>	<u>5,078</u>	<u>5,078</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$26,074</u></u>	<u><u>\$6,252</u></u>	<u><u>\$25,219</u></u>	<u><u>\$18,967</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, 2005

	<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	\$85,000	\$76,342	\$76,342	\$0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Recorder:				
Contractual Services	98,199	123,199	93,152	30,047
Capital Outlay	5,000	5,000	396	4,604
<i>Total Expenditures</i>	<u>103,199</u>	<u>128,199</u>	<u>93,548</u>	<u>34,651</u>
<i>Net Change in Fund Balance</i>	(18,199)	(51,857)	(17,206)	34,651
<i>Fund Balance Beginning of Year</i>	74,556	74,556	74,556	0
Prior Year Encumbrances Appropriated	<u>13,199</u>	<u>13,199</u>	<u>13,199</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$69,556</u></u>	<u><u>\$35,898</u></u>	<u><u>\$70,549</u></u>	<u><u>\$34,651</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, 2005

	<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	\$750	\$2,250	\$3,333	\$1,083
Other	250	250	400	150
<i>Total Revenues</i>	1,000	2,500	3,733	1,233
Expenditures				
Current:				
Public Safety:				
Enforcement and Education:				
Capital Outlay	1,001	4,301	4,200	101
<i>Net Change in Fund Balance</i>	(1)	(1,801)	(467)	1,334
<i>Fund Balance Beginning of Year</i>	1,805	1,805	1,805	0
<i>Fund Balance End of Year</i>	<u>\$1,804</u>	<u>\$4</u>	<u>\$1,338</u>	<u>\$1,334</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, 2005

	<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	\$24,000	\$24,650	\$24,645	(\$5)
Expenditures				
Intergovernmental	<u>24,000</u>	<u>24,650</u>	<u>24,645</u>	<u>5</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Charges for Services	\$28,800	\$27,215	\$32,702	\$5,487
Other	0	0	100	100
<i>Total Revenues</i>	<u>28,800</u>	<u>27,215</u>	<u>32,802</u>	<u>5,587</u>
Expenditures				
Current:				
General Government - Judicial:				
Southern District Probation:				
Personal Services	250	899	891	8
Materials and Supplies	5,490	5,490	4,018	1,472
Contractual Services	10,711	10,711	8,057	2,654
Capital Outlay	4,800	4,150	1,700	2,450
Total Southern District Probation	<u>21,251</u>	<u>21,250</u>	<u>14,666</u>	<u>6,584</u>
Special Probation:				
Personal Services	125,185	135,787	135,486	301
Materials and Supplies	6,500	11,500	11,205	295
Contractual Services	14,643	8,131	7,270	861
Capital Outlay	300	7,651	7,328	323
Total Special Probation	<u>146,628</u>	<u>163,069</u>	<u>161,289</u>	<u>1,780</u>
<i>Total Expenditures</i>	<u>167,879</u>	<u>184,319</u>	<u>175,955</u>	<u>8,364</u>
<i>Excess of Revenues Under Expenditures</i>	(139,079)	(157,104)	(143,153)	13,951
Other Financing Sources				
Transfers In	137,205	151,392	151,393	1
<i>Net Change in Fund Balance</i>	(1,874)	(5,712)	8,240	13,952
<i>Fund Balance Beginning of Year</i>	33,675	33,675	33,675	0
Prior Year Encumbrances Appropriated	1,874	1,874	1,874	0
<i>Fund Balance End of Year</i>	<u>\$33,675</u>	<u>\$29,837</u>	<u>\$43,789</u>	<u>\$13,952</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, 2005

	<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	\$32,500	\$32,500	\$33,846	\$1,346
Expenditures				
Current:				
General Government - Judicial:				
Mediation:				
Personal Services	29,643	29,749	24,614	5,135
Contractual Services	1,000	1,000	0	1,000
Capital Outlay	498	392	326	66
Other	1,052	1,052	0	1,052
<i>Total Expenditures</i>	<u>32,193</u>	<u>32,193</u>	<u>24,940</u>	<u>7,253</u>
<i>Net Change in Fund Balance</i>	307	307	8,906	8,599
<i>Fund Balance Beginning of Year</i>	<u>2,391</u>	<u>2,391</u>	<u>2,391</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,698</u></u>	<u><u>\$2,698</u></u>	<u><u>\$11,297</u></u>	<u><u>\$8,599</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, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	0	0	0	0
Other Financing Uses				
Transfers Out	<u>(3,359)</u>	<u>(3,359)</u>	<u>(3,359)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(3,359)	(3,359)	(3,359)	0
<i>Fund Balance Beginning of Year</i>	<u>3,359</u>	<u>3,359</u>	<u>3,359</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
County Court Special Projects Fund
For the Year Ended December 31, 2005

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Fines and Forfeitures	\$50,000	\$50,000	\$58,656	\$8,656
Charges for Services	2,000	1,748	1,748	0
<i>Total Revenues</i>	52,000	51,748	60,404	8,656
Expenditures				
Current:				
General Government - Judicial:				
County Court Special Projects:				
Materials and Supplies	10,000	11,500	1,960	9,540
Contractual Services	10,000	10,000	8,275	1,725
Capital Outlay	10,001	10,001	9,259	742
Other	10,032	58,532	53,697	4,835
<i>Total Expenditures</i>	40,033	90,033	73,191	16,842
<i>Excess of Revenues Over (Under) Expenditures</i>	11,967	(38,285)	(12,787)	25,498
Other Financing Uses				
Transfers Out	(10,000)	(10,000)	0	10,000
<i>Net Change in Fund Balance</i>	1,967	(48,285)	(12,787)	35,498
<i>Fund Balance Beginning of Year</i>	138,372	138,372	138,372	0
Prior Year Encumbrances Appropriated	32	32	32	0
<i>Fund Balance End of Year</i>	\$140,371	\$90,119	\$125,617	\$35,498

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Special Projects Fund
For the Year Ended December 31, 2005

	<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	\$20,000	\$5,304	\$7,898	\$2,594
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	20,000	5,304	7,898	2,594
<i>Fund Balance Beginning of Year</i>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$22,400</u>	<u>\$7,704</u>	<u>\$10,298</u>	<u>\$2,594</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Special Projects Fund
For the Year Ended December 31, 2005

	<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	\$8,000	\$8,000	\$9,560	\$1,560
Expenditures				
Current:				
General Government - Judicial:				
Common Pleas Special Projects:				
Contractual Services	0	3,635	3,635	0
Capital Outlay	8,000	4,365	1,000	3,365
<i>Total Expenditures</i>	<u>8,000</u>	<u>8,000</u>	<u>4,635</u>	<u>3,365</u>
<i>Net Change in Fund Balance</i>	0	0	4,925	4,925
<i>Fund Balance Beginning of Year</i>	<u>5,338</u>	<u>5,338</u>	<u>5,338</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,338</u></u>	<u><u>\$5,338</u></u>	<u><u>\$10,263</u></u>	<u><u>\$4,925</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Court Title IV-E Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government - Judicial:				
Juvenile Court:				
Capital Outlay	<u>1,633</u>	<u>1,633</u>	<u>674</u>	<u>959</u>
<i>Net Change in Fund Balance</i>	(1,633)	(1,633)	(674)	959
<i>Fund Balance Beginning of Year</i>	959	959	959	0
Prior Year Encumbrances Appropriated	<u>674</u>	<u>674</u>	<u>674</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$959</u></u>	<u><u>\$959</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Treasury Seizure of Monies Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Safety:				
Department of Treasury Seizure of Monies:				
Capital Outlay	<u>14,001</u>	<u>14,001</u>	<u>9,541</u>	<u>4,460</u>
<i>Net Change in Fund Balance</i>	(14,001)	(14,001)	(9,541)	4,460
<i>Fund Balance Beginning of Year</i>	<u>31,270</u>	<u>31,270</u>	<u>31,270</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,269</u></u>	<u><u>\$17,269</u></u>	<u><u>\$21,729</u></u>	<u><u>\$4,460</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Help America Vote Act Grant Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues				
Intergovernmental	<u>\$21,496</u>	<u>\$21,496</u>	<u>\$21,495</u>	<u>(\$1)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Help America Vote Act:				
Contractual Services	24,756	24,756	23,563	1,193
Capital Outlay	<u>2,576</u>	<u>2,576</u>	<u>2,576</u>	<u>0</u>
<i>Total Expenditures</i>	<u>27,332</u>	<u>27,332</u>	<u>26,139</u>	<u>1,193</u>
<i>Net Change in Fund Balance</i>	(5,836)	(5,836)	(4,644)	1,192
<i>Fund Balance Beginning of Year</i>	<u>24,756</u>	<u>24,756</u>	<u>24,756</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$18,920</u></u>	<u><u>\$18,920</u></u>	<u><u>\$20,112</u></u>	<u><u>\$1,192</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, 2005

	<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	\$300	\$475	\$644	\$169
Expenditures				
Current:				
General Government - Judicial				
Jury Administration:				
Materials and Supplies	150	350	251	99
Capital Outlay	100	100	0	100
Other	50	50	0	50
<i>Total Expenditures</i>	<u>300</u>	<u>500</u>	<u>251</u>	<u>249</u>
<i>Net Change in Fund Balance</i>	0	(25)	393	418
<i>Fund Balance Beginning of Year</i>	<u>84</u>	<u>84</u>	<u>84</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$84</u></u>	<u><u>\$59</u></u>	<u><u>\$477</u></u>	<u><u>\$418</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Joint Public Defender Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$378,548	\$382,548	\$399,749	\$17,201
Other	182,700	182,700	170,709	(11,991)
<i>Total Revenues</i>	<u>561,248</u>	<u>565,248</u>	<u>570,458</u>	<u>5,210</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	499,200	506,806	506,260	546
Materials and Supplies	14,534	15,052	14,419	633
Contractual Services	46,359	50,159	49,962	197
Capital Outlay	750	118	74	44
Other	1,000	1,400	1,316	84
<i>Total Expenditures</i>	<u>561,843</u>	<u>573,535</u>	<u>572,031</u>	<u>1,504</u>
<i>Excess Revenues Under Expenditures</i>	(595)	(8,287)	(1,573)	6,714
Other Financing Sources				
Transfers In	0	6,600	0	(6,600)
<i>Net Change in Fund Balance</i>	(595)	(1,687)	(1,573)	114
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u><u>(\$595)</u></u>	<u><u>(\$1,687)</u></u>	<u><u>(\$1,573)</u></u>	<u><u>\$114</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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	1,050,000	1,050,000	1,043,021	6,979
<i>Net Change in Fund Balance</i>	(1,050,000)	(1,050,000)	(1,043,021)	6,979
<i>Fund Balance Beginning of Year</i>	288,496	288,496	288,496	0
Prior Year Encumbrances Appropriated	1,000,000	1,000,000	1,000,000	0
<i>Fund Balance End of Year</i>	<u>\$238,496</u>	<u>\$238,496</u>	<u>\$245,475</u>	<u>\$6,979</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$2,500	\$2,500	\$61,792	\$59,292
Expenditures				
Capital Outlay	<u>11,000</u>	<u>77,123</u>	<u>77,073</u>	<u>50</u>
<i>Net Change in Fund Balance</i>	(8,500)	(74,623)	(15,281)	59,342
<i>Fund Balance Beginning of Year</i>	68,047	68,047	68,047	0
Prior Year Encumbrances Appropriated	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$69,547</u></u>	<u><u>\$3,424</u></u>	<u><u>\$62,766</u></u>	<u><u>\$59,342</u></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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	285,000	285,000	190,834	94,166
<i>Excess of Revenues Under Expenditures</i>	(285,000)	(285,000)	(190,834)	94,166
Other Financing Sources				
Transfers In	0	65,687	0	(65,687)
<i>Net Change in Fund Balance</i>	(285,000)	(219,313)	(190,834)	28,479
<i>Fund Balance Beginning of Year</i>	219,313	219,313	219,313	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$65,687)</u>	<u>\$0</u>	<u>\$28,479</u>	<u>\$28,479</u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Southern Court Construction Fund
For the Year Ended December 31, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	<u>21,242</u>	<u>143,215</u>	<u>123,347</u>	<u>19,868</u>
<i>Excess of Revenues Under Expenditures</i>	(21,242)	(143,215)	(123,347)	19,868
Other Financing Sources				
Bond Anticipation Notes Issued	<u>19,000</u>	<u>143,215</u>	<u>1,000,000</u>	<u>856,785</u>
<i>Net Change in Fund Balance</i>	(2,242)	0	876,653	876,653
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$2,242)</u></u>	<u><u>\$0</u></u>	<u><u>\$876,653</u></u>	<u><u>\$876,653</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$60,536	\$576,046	\$603,569	\$27,523
Expenditures				
Capital Outlay	<u>60,536</u>	<u>580,046</u>	<u>603,569</u>	<u>(23,523)</u>
<i>Net Change in Fund Balance</i>	0	(4,000)	0	4,000
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>(\$4,000)</u>	<u>\$0</u>	<u>\$4,000</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, 2005

	<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>13,329</u>	<u>13,906</u>	<u>11,107</u>	<u>2,799</u>
<i>Excess of Revenues Under Expenditures</i>	(13,329)	(13,906)	(11,107)	2,799
Other Financing Sources				
Transfers In	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(3,329)	(3,906)	(1,107)	2,799
<i>Fund Balance Beginning of Year</i>	576	576	576	0
Prior Year Encumbrances Appropriated	<u>3,330</u>	<u>3,330</u>	<u>3,330</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$577</u></u>	<u><u>\$0</u></u>	<u><u>\$2,799</u></u>	<u><u>\$2,799</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, 2005

	<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	\$103,500	\$97,039	\$99,701	\$2,662
Other	<u>0</u>	<u>0</u>	<u>130</u>	<u>130</u>
<i>Total Revenues</i>	103,500	97,039	99,831	2,792
Expenditures				
Capital Outlay	<u>119,255</u>	<u>146,755</u>	<u>102,954</u>	<u>43,801</u>
<i>Net Change in Fund Balance</i>	(15,755)	(49,716)	(3,123)	46,593
<i>Fund Balance Beginning of Year</i>	198,272	198,272	198,272	0
Prior Year Encumbrances Appropriated	<u>19,754</u>	<u>19,754</u>	<u>19,754</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$202,271</u></u>	<u><u>\$168,310</u></u>	<u><u>\$214,903</u></u>	<u><u>\$46,593</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Canal Fund
For the Year Ended December 31, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental	\$85,000	\$82,845	\$82,845	\$0
Contributions and Donations	2,000	0	0	0
Other	0	38,704	38,704	0
<i>Total Revenues</i>	87,000	121,549	121,549	0
Expenditures				
Capital Outlay	124,804	159,008	196,492	(37,484)
<i>Net Change in Fund Balance</i>	(37,804)	(37,459)	(74,943)	(37,484)
<i>Fund Balance Beginning of Year</i>	54,116	54,116	54,116	0
Prior Year Encumbrances Appropriated	69,304	69,304	69,304	0
<i>Fund Balance End of Year</i>	<u>\$85,616</u>	<u>\$85,961</u>	<u>\$48,477</u>	<u>(\$37,484)</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, 2005

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rentals	\$3,500	\$3,500	\$7,353	\$3,853
Expenditures				
Capital Outlay	<u>2,126</u>	<u>2,126</u>	<u>1,498</u>	<u>628</u>
<i>Net Change in Fund Balance</i>	1,374	1,374	5,855	4,481
<i>Fund Balance Beginning of Year</i>	8,006	8,006	8,006	0
Prior Year Encumbrances Appropriated	<u>125</u>	<u>125</u>	<u>125</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$9,505</u></u>	<u><u>\$9,505</u></u>	<u><u>\$13,986</u></u>	<u><u>\$4,481</u></u>

Tuscarawas County, Ohio
Schedule of Revenues, Expenditures and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Commissioners Parks and Recreation Fund
For the Year Ended December 31, 2005

	<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>25,000</u>	<u>25,000</u>	<u>20,000</u>	<u>5,000</u>
<i>Net Change in Fund Balance</i>	(25,000)	(25,000)	(20,000)	5,000
<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>\$82,543</u></u>	<u><u>\$82,543</u></u>	<u><u>\$87,543</u></u>	<u><u>\$5,000</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, 2005

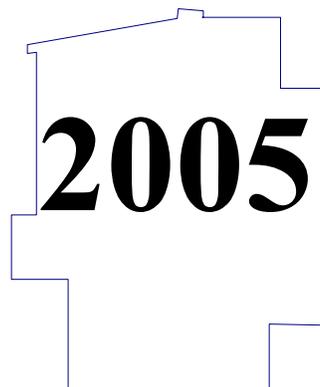
	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	1,001	1,001	0	1,001
<i>Net Change in Fund Balance</i>	(1,001)	(1,001)	0	1,001
<i>Fund Balance Beginning of Year</i>	4,586	4,586	4,586	0
<i>Fund Balance End of Year</i>	\$3,585	\$3,585	\$4,586	\$1,001

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, 2005

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Charges for Services	\$4,535,000	\$4,414,745	\$4,431,450	\$16,705
Expenses				
Personal Services	51,745	51,745	21,605	30,140
Materials and Supplies	0	200	115	85
Contractual Services	256,318	256,318	256,318	0
Claims	4,393,694	4,893,694	4,764,720	128,974
<i>Total Expenses</i>	4,701,757	5,201,957	5,042,758	159,199
<i>Net Change in Fund Equity</i>	(166,757)	(787,212)	(611,308)	175,904
<i>Fund Equity Beginning of Year</i>	1,026,804	1,026,804	1,026,804	0
Prior Year Encumbrances Appropriated	12	12	12	0
<i>Fund Equity End of Year</i>	\$860,059	\$239,604	\$415,508	\$175,904

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Tuscarawas County, Ohio Comprehensive Annual Financial Report



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

**MATT JUDY
Tuscarawas County Auditor**

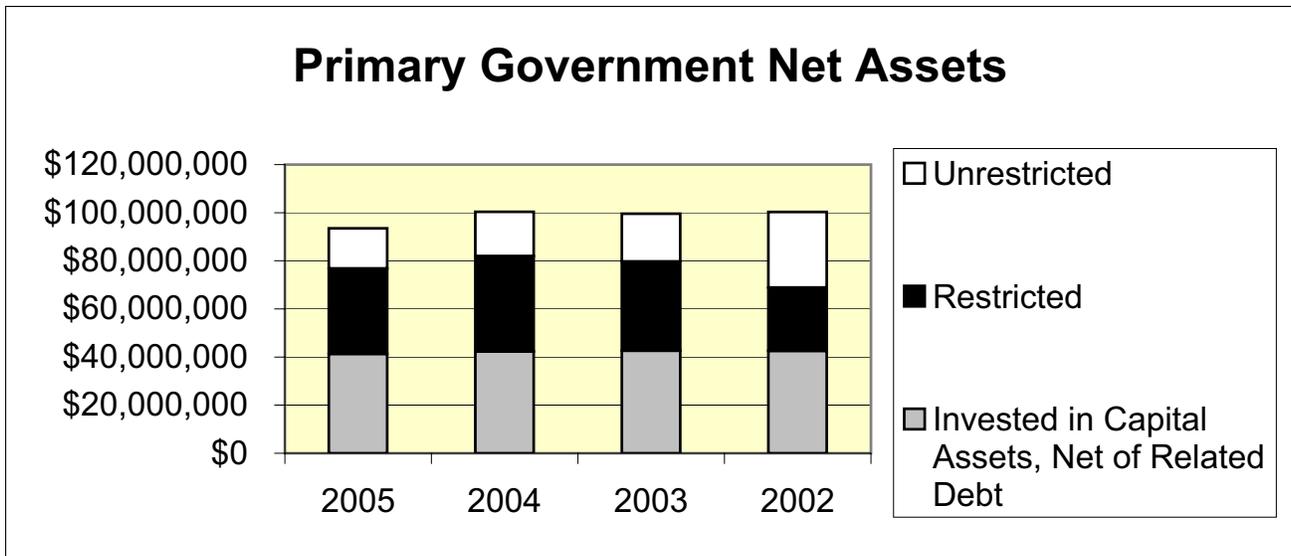
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Tuscarawas County, Ohio
Net Assets by Component
Last Four Years *
(accrual basis of accounting)

	2005	2004	2003	2002
Governmental Activities:				
Invested in Capital Assets, Net of Related Debt	\$28,089,189	\$28,679,529	\$29,257,632	\$29,028,751
Restricted for:				
Capital Projects	6,941,115	11,022,709	10,790,813	982,509
Other Purposes	28,541,227	28,646,377	26,297,456	25,273,734
Unrestricted	14,316,656	15,923,343	17,254,267	28,774,870
Total Governmental Activities Net Assets	<u>\$77,888,187</u>	<u>\$84,271,958</u>	<u>\$83,600,168</u>	<u>\$84,059,864</u>
Business-type Activities:				
Invested in Capital Assets, Net of Related Debt	\$13,225,547	\$13,612,345	\$13,337,852	\$13,558,045
Unrestricted	2,383,311	2,461,012	2,656,785	2,699,999
Total Business-type Activities Net Assets	<u>\$15,608,858</u>	<u>\$16,073,357</u>	<u>\$15,994,637</u>	<u>\$16,258,044</u>
Primary Government:				
Invested in Capital Assets, Net of Related Debt	\$41,314,736	\$42,291,874	\$42,595,484	\$42,586,796
Restricted	35,482,342	39,669,086	37,088,269	26,256,243
Unrestricted	16,699,967	18,384,355	19,911,052	31,474,869
Total Primary Government Net Assets	<u>\$93,497,045</u>	<u>\$100,345,315</u>	<u>\$99,594,805</u>	<u>\$100,317,908</u>



Notes:

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

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Changes in Net Assets
Last Four Years *
(accrual basis of accounting)

	2005	2004	2003	2002
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	\$7,583,450	\$6,583,677	\$6,588,204	\$6,639,887
Judicial	3,959,181	3,894,157	3,754,557	3,621,093
Public Safety	9,971,606	7,543,942	7,926,398	7,275,708
Public Works	8,127,183	7,099,813	6,740,743	7,573,815
Health	7,153,058	7,040,376	6,274,549	6,719,575
Human Services	17,918,484	15,874,934	16,878,484	14,943,366
Conservation and Recreation	650,958	611,468	127,694	186,159
Intergovernmental	2,335,524	991,406	1,093,361	1,416,722
Internal Service Fund - External Portion	1,335,552	1,300,728	1,254,224	1,093,193
Debt Service				
Interest and Fiscal Charges	7,070	11,099	14,461	11,451
<i>Total Governmental Activities Expenses</i>	<u>59,042,066</u>	<u>50,951,600</u>	<u>50,652,675</u>	<u>49,480,969</u>
Business-type Activities:				
Sewer	1,739,060	1,310,349	1,342,352	1,293,836
Water	789,508	728,558	770,257	625,938
<i>Total Business-type Activities Expenses</i>	<u>2,528,568</u>	<u>2,038,907</u>	<u>2,112,609</u>	<u>1,919,774</u>
<i>Total Primary Government Expenses</i>	<u>61,570,634</u>	<u>52,990,507</u>	<u>52,765,284</u>	<u>51,400,743</u>
Program Revenues				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	2,954,309	3,096,839	4,445,668	4,466,521
Judicial	857,731	862,667	912,857	860,748
Public Safety	438,959	247,561	178,253	155,175
Public Works	495,005	434,094	330,111	1,094,795
Health	176,037	157,530	141,748	143,752
Human Services	664,928	669,066	611,156	522,494
Conservation and Recreation	7,632	5,233	4,355	2,748
Intergovernmental	24,372	24,189	24,186	27,342
Internal Service Fund - External Portion	1,151,851	1,248,134	0	0
Operating Grants and Contributions				
General Government:				
Legislative and Executive	454,329	61,954	225,320	115,789
Judicial	160,942	226,553	290,342	204,860
Public Safety	349,247	306,040	291,600	310,215
Public Works	5,517,724	8,129,292	4,985,024	5,846,814
Health	2,368,942	1,952,649	2,571,215	2,639,180
Human Services	11,313,346	9,570,957	10,887,621	9,633,908
Conservation and Recreation	0	0	0	0
Intergovernmental	0	0	0	26,619
Capital Grants and Contributions				
Public Safety	0	11,001	82,922	31,976
Public Works	603,569	584,813	538,637	905,900
Health	0	0	111,475	119,475
Human Services	0	3,000	8,055	0
Conservation and Recreation	82,845	150,816	130,501	20,458
<i>Total Governmental Activities Program Revenues</i>	<u>\$27,621,768</u>	<u>\$27,742,388</u>	<u>\$26,771,046</u>	<u>\$27,128,769</u>

(continued)

Tuscarawas County, Ohio
Changes in Net Assets (continued)
Last Four Years *
(accrual basis of accounting)

	2005	2004	2003	2002
Business-type Activities:				
Charges for Services				
Sewer	\$1,126,798	\$1,044,090	\$1,109,242	\$983,994
Water	614,791	639,597	650,850	622,709
Operating Grants and Contributions	304,205	340,804	0	0
Capital Grants and Contributions	0	0	0	19,115
<i>Total Business-type Activities Program Revenues</i>	<u>2,045,794</u>	<u>2,024,491</u>	<u>1,760,092</u>	<u>1,625,818</u>
Net (Expense)/Revenue				
Governmental Activities	(31,420,298)	(23,209,212)	(23,881,629)	(22,352,200)
Business-type Activities	(482,774)	(14,416)	(352,517)	(293,956)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u><u>(\$31,903,072)</u></u>	<u><u>(\$23,223,628)</u></u>	<u><u>(\$24,234,146)</u></u>	<u><u>(\$22,646,156)</u></u>
General Revenues and Other Changes in Net Assets				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	\$3,911,803	\$3,249,935	\$3,251,188	\$3,126,640
Special Revenue	6,260,984	6,122,048	6,100,437	5,843,859
Permissive Sales Tax Levied for:				
General Purposes	9,024,769	10,077,250	8,692,705	9,040,344
Intergovernmental	2,895,713	2,715,540	2,864,539	2,220,324
Interest	1,710,584	853,889	917,004	1,530,361
Other	1,232,674	862,340	656,889	669,757
<i>Total Governmental Activities</i>	<u>25,036,527</u>	<u>23,881,002</u>	<u>22,482,762</u>	<u>22,431,285</u>
Business-type Activities:				
Miscellaneous	18,275	93,136	89,110	22,724
<i>Total Primary Government</i>	<u>25,054,802</u>	<u>23,974,138</u>	<u>22,571,872</u>	<u>22,454,009</u>
Change in Net Assets				
Governmental Activities	(6,383,771)	671,790	(1,398,867)	79,085
Business-type Activities	(464,499)	78,720	(263,407)	(271,232)
<i>Total Primary Government Change in Net Assets</i>	<u><u>(\$6,848,270)</u></u>	<u><u>\$750,510</u></u>	<u><u>(\$1,662,274)</u></u>	<u><u>(\$192,147)</u></u>

Notes:

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

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Program Revenues by Function/Program
Last Four Years *
(accrual basis of accounting)

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Function/Program				
Governmental Activities:				
General Government:				
Legislative and Executive	\$3,408,638	\$3,158,793	\$4,670,988	\$4,582,310
Judicial	1,018,673	1,089,220	1,203,199	1,065,608
Public Safety	788,206	564,602	552,775	497,366
Public Works	6,616,298	9,148,199	5,853,772	7,847,509
Health	2,544,979	2,110,179	2,824,438	2,902,407
Human Services	11,978,274	10,243,023	11,506,832	10,156,402
Conservation and Recreation	90,477	156,049	134,856	23,206
Intergovernmental	24,372	24,189	24,186	53,961
Internal Service Fund - External Portion	1,151,851	1,248,134	0	0
<i>Total Governmental Activities</i>	<u>27,621,768</u>	<u>27,742,388</u>	<u>26,771,046</u>	<u>27,128,769</u>
Business-type Activities:				
Sewer	1,431,003	1,384,894	1,109,242	1,003,109
Water	614,791	639,597	650,850	622,709
<i>Total Business-type Activities</i>	<u>2,045,794</u>	<u>2,024,491</u>	<u>1,760,092</u>	<u>1,625,818</u>
<i>Total</i>	<u><u>\$29,667,562</u></u>	<u><u>\$29,766,879</u></u>	<u><u>\$28,531,138</u></u>	<u><u>\$28,754,587</u></u>

Notes:

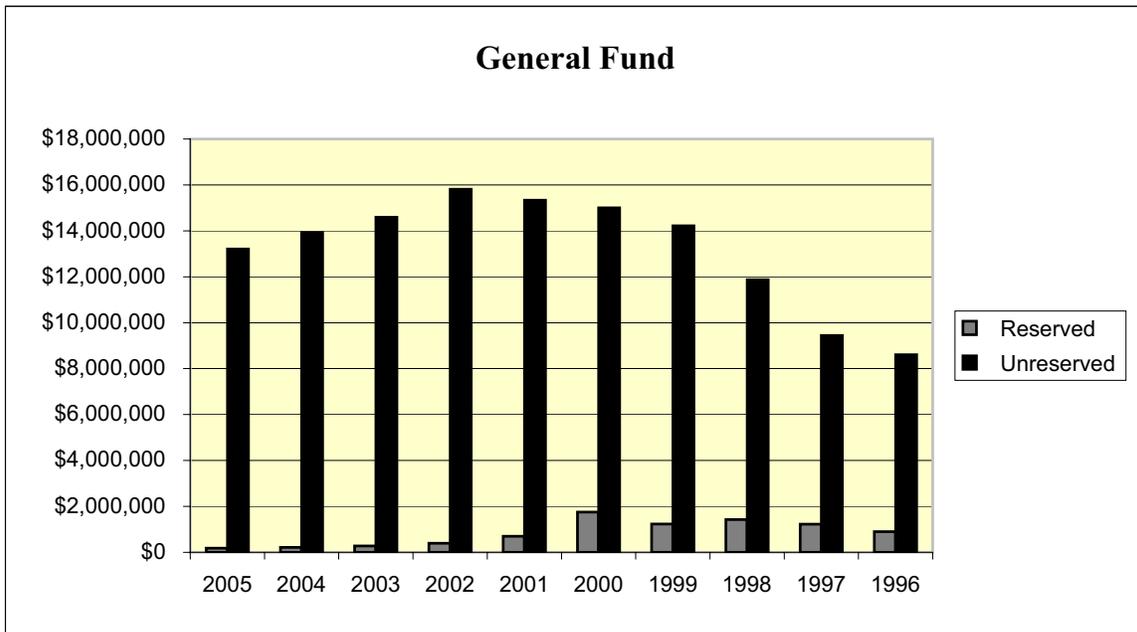
* The County first began reporting on a full accrual basis in 2002.

Source: Tuscarawas County Auditor

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

	2005	2004	2003	2002
General Fund				
Reserved	\$176,829	\$215,414	\$277,831	\$397,540
Unreserved	13,208,972	13,928,215	14,594,151	15,815,115
Total	13,385,801	14,143,629	14,871,982	16,212,655
All Other Governmental Funds				
Reserved	8,207,909	12,563,929	6,864,258	7,119,093
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	22,321,999	20,305,345	20,026,685	18,828,121
Debt Service Funds	0	0	0	0
Capital Project Funds	2,678,962	1,859,718	7,019,178	7,251,446
Total All Other Governmental Funds	33,208,870	34,728,992	33,910,121	33,198,660
Total	\$46,594,671	\$48,872,621	\$48,782,103	\$49,411,315



Source: Tuscarawas County Auditor

<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
\$696,761	\$1,754,329	\$1,234,592	\$1,423,182	\$1,225,935	\$901,155
<u>15,336,775</u>	<u>15,003,856</u>	<u>14,216,654</u>	<u>11,872,566</u>	<u>9,443,452</u>	<u>8,602,318</u>
<u>16,033,536</u>	<u>16,758,185</u>	<u>15,451,246</u>	<u>13,295,748</u>	<u>10,669,387</u>	<u>9,503,473</u>
5,882,759	4,142,272	3,977,120	3,371,547	1,583,451	1,791,331
22,430,123	15,699,708	14,571,569	12,195,270	6,254,235	5,228,440
0	0	0	64,204	65,279	72,442
<u>7,054,469</u>	<u>8,127,270</u>	<u>7,464,058</u>	<u>7,642,483</u>	<u>8,420,289</u>	<u>6,538,011</u>
<u>35,367,351</u>	<u>27,969,250</u>	<u>26,012,747</u>	<u>23,273,504</u>	<u>16,323,254</u>	<u>13,630,224</u>
<u>\$51,400,887</u>	<u>\$44,727,435</u>	<u>\$41,463,993</u>	<u>\$36,569,252</u>	<u>\$26,992,641</u>	<u>\$23,133,697</u>

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

	2005	2004	2003	2002
Revenues				
Property and Other Taxes	\$10,136,930	\$9,536,239	\$9,322,046	\$9,157,523
Sales Taxes	9,130,299	9,173,333	8,664,790	9,027,152
Intergovernmental	25,477,142	22,892,488	23,024,231	21,129,273
Interest	1,710,584	853,889	917,004	1,530,361
Licenses and Permits	9,543	10,145	17,602	12,001
Fines and Forfeitures	370,629	363,504	409,360	409,916
Rentals	116,354	115,753	119,215	126,174
Charges for Services	5,122,447	5,007,777	4,857,464	5,411,437
Contributions and Donations	51,342	60,769	31,057	62,948
Other	1,232,674	832,918	656,705	666,312
<i>Total Revenues</i>	<u>53,357,944</u>	<u>48,846,815</u>	<u>48,019,474</u>	<u>47,533,097</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,905,079	5,935,538	5,828,419	5,955,574
Judicial	3,770,048	3,844,962	3,605,615	3,639,631
Public Safety	6,438,168	7,068,293	7,509,514	7,022,416
Public Works	7,532,715	6,702,027	6,372,235	7,354,283
Health	6,814,653	6,777,538	6,414,739	6,408,259
Human Services	17,530,954	15,837,979	16,625,171	15,208,503
Economic Development and Assitance	0	0	0	0
Intergovernmental	2,335,524	1,231,399	1,093,361	1,416,722
Conservation and Recreation	436,415	191,086	0	0
Capital Outlay	5,793,790	1,187,129	2,048,817	1,882,879
Debt Service:**				
Principal Retirement	71,478	69,247	74,563	65,282
Interest and Fiscal Charges	7,070	11,099	14,461	11,451
<i>Total Expenditures</i>	<u>56,635,894</u>	<u>48,856,297</u>	<u>49,586,895</u>	<u>48,965,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,277,950)</u>	<u>(9,482)</u>	<u>(1,567,421)</u>	<u>(1,431,903)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	143,501
Proceeds of OPWC Loan	0	0	0	0
Inception of Capital Lease	0	0	99,038	13,186
Bond Anticipation Note Issued	1,000,000	0	0	0
Transfers In	7,836,948	7,207,526	7,088,703	7,914,597
Transfers Out	(7,836,948)	(7,207,526)	(7,088,703)	(7,914,597)
<i>Total Other Financing Sources (Uses)</i>	<u>1,000,000</u>	<u>0</u>	<u>99,038</u>	<u>156,687</u>
<i>Net Change in Fund Balance</i>	<u>(\$2,277,950)</u>	<u>(\$9,482)</u>	<u>(\$1,468,383)</u>	<u>(\$1,275,216)</u>
Debt Service as a Percentage of Noncapital Expenditures	0.14%	0.16%	0.17%	0.15%

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

2001	2000	1999	1998	1997	1996
\$9,095,828	\$8,848,178	\$8,602,952	\$8,074,357	\$5,969,204	\$5,187,677
8,493,461	8,574,725	8,329,590	9,078,108	9,036,763	8,722,601
27,753,810	23,556,391	19,028,962	18,774,142	15,698,816	15,274,459
3,378,233	3,628,571	2,326,264	2,423,805	1,868,691	1,766,673
40,533	46,301	43,519	44,251	43,866	43,527
267,850	295,671	220,612	322,640	251,808	192,188
174,068	131,879	119,876	145,332	149,438	159,652
4,718,965	4,095,888	4,595,657	4,931,433	4,754,258	4,413,432
68,365	121,292	374,628	49,227	29,330	25,456
828,174	466,145	615,845	495,979	274,245	195,508
54,819,287	49,765,041	44,257,905	44,339,274	38,076,419	35,981,173
5,259,338	5,142,518	5,199,679	4,763,899	5,351,109	4,692,821
3,243,603	2,809,067	2,458,955	2,232,697	2,226,607	1,929,964
6,538,346	5,978,978	5,669,318	5,233,857	4,753,148	4,895,799
6,031,474	5,453,321	4,714,900	4,725,260	5,155,602	5,159,869
6,421,499	5,770,124	5,895,951	5,319,037	5,282,738	5,105,207
15,902,731	16,350,741	11,173,645	8,901,010	8,175,502	8,127,352
199,720	0	0	0	0	0
2,036,941	2,062,041	1,512,216	1,430,926	1,581,449	1,110,296
0	0	0	0	0	0
2,014,989	2,068,432	2,739,490	1,282,663	1,403,036	2,633,977
47,305	45,221	7,800	105,165	106,413	131,175
0	0	0	0	0	0
47,695,946	45,680,443	39,371,954	33,994,514	34,035,604	33,786,460
7,123,341	4,084,598	4,885,951	10,344,760	4,040,815	2,194,713
28,172	0	49,000	0	0	0
0	0	0	0	0	39,000
67,064	0	186,696	0	0	0
0	0	0	0	0	0
8,010,250	7,366,874	6,319,894	1,309,412	4,304,453	5,298,112
(9,010,250)	(8,133,698)	(6,869,704)	(2,053,218)	(4,445,517)	(5,545,085)
(904,764)	(766,824)	(314,114)	(743,806)	(141,064)	(207,973)
\$6,218,577	\$3,317,774	\$4,571,837	\$9,600,954	\$3,899,751	\$1,986,740
0.09%	0.10%	0.02%	0.29%	0.30%	0.31%

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

County Units	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
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	4.90	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	0.50	0.50	0.50	0.50	0.50	0.60	0.60	0.60	0.60
Townships										
Auburn	3.40	5.90	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	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Dover	4.90	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	4.77	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	8.30	8.30	8.30	8.30	10.30	10.30	10.30	10.30
Mill	2.80	2.80	4.55	4.55	4.55	5.05	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	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	4.80
Rush	2.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80	4.80
Salem	3.60	3.60	3.60	4.00	4.00	3.80	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	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Union	5.30	6.80	6.00	6.00	6.00	7.00	5.00	5.00	5.00	4.00
Warren	3.40	3.40	2.80	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Warwick	4.80	4.80	4.80	4.80	4.80	5.30	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	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80
York	6.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
School Districts Within the County										
Claymont CSD	29.70	33.60	34.10	32.20	32.20	32.10	31.80	31.80	31.80	31.20
Dover CSD	41.17	46.57	46.57	45.67	45.67	45.62	45.47	45.47	52.12	51.47
Garaway LSD	44.60	44.60	45.60	45.20	45.20	45.10	45.00	45.00	44.95	53.05
Indian Valley LSD	45.20	45.20	44.80	42.90	42.90	42.55	42.30	42.30	42.15	41.50
Newcomerstown EVSD	45.60	45.60	45.60	45.20	48.90	48.70	48.25	48.25	48.10	47.30
New Philadelphia CSD	42.80	42.80	42.80	42.30	42.30	42.25	42.15	42.15	42.15	41.80
Strasburg-Franklin LSD	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.80	50.84	57.70
Tuscarawas Valley LSD	37.60	37.40	37.40	41.90	40.20	39.40	38.50	38.50	38.15	37.00
Out-of-County School Districts										
Fairless LSD	43.80	50.50	50.70	48.70	48.70	47.00	46.50	46.50	46.80	51.60
Harrison Hills LSD	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.75	37.38
Ridgewood LSD	40.60	40.60	40.60	43.00	43.00	43.00	43.00	43.00	43.00	43.00
Sandy Valley LSD	47.60	46.30	47.10	45.60	45.20	44.40	44.80	44.80	44.60	43.90
Joint Vocational School										
Belmont-Harrison JVS	1.95	1.95	1.95	1.95	1.95	1.45	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	2.50	2.50
Stark Area JVS	2.00	3.50	3.50	3.30	3.30	3.20	3.20	3.20	2.00	2.00

(continued)

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

	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Cities										
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	9.62	9.62	9.57	9.62
Uhrichsville	8.48	8.48	8.48	8.48	8.48	9.28	9.28	9.28	9.38	10.38
Villages										
Baltic	9.90	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	10.40	15.40	15.40	15.40	15.85
Bolivar	8.90	10.90	10.90	10.90	10.90	10.90	7.90	7.90	7.90	7.90
Dennison	7.10	7.10	7.10	7.10	6.90	9.50	9.50	9.50	9.50	7.10
Gnadenhutten	7.20	7.20	7.20	7.20	7.20	7.20	7.80	7.80	7.80	7.80
Midvale	1.40	1.40	1.40	1.40	6.40	6.40	6.40	6.40	6.40	6.40
Mineral City	9.20	9.20	12.20	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	2.50	2.80	2.50	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	11.90	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	6.60	6.60	6.60	6.60
Tuscarawas	11.70	11.70	11.70	7.10	7.70	7.80	7.80	7.80	7.80	7.80
Zoar	7.50	7.50	7.50	7.50	7.50	7.50	4.50	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	0.40	0.44	0.44	0.44	0.44	0.44	0.44	0.47
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	0.00
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
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	Estimated Actual Value**	Assessed Value	Estimated Actual Value**	Assessed Value	Estimated Actual Value**			
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
2005	1,395,946,040	3,988,417,257	71,154,330	80,857,193	202,463,379	809,853,516	1,669,563,749	4,879,127,966	34.22

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

** The percentages for 2005 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 Levies and Collections - Real and Public Utility Taxes
Last Ten Years

Collection Year	Current 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
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
2005	6,891,537	6,635,387	96.28	231,842	6,867,229	99.65	474,010	6.88

* 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

Principal Taxpayers

December 31, 2005

<u>Name of Taxpayer</u>	<u>Assessed Value</u>	<u>Percent of Total County Assessed Valuation</u>
Ohio Power Company	\$29,672,310	1.78 %
Belden Brick Company	20,505,280	1.23
Dominion East Ohio Gas Company	17,057,760	1.02
Glimcher Properties, Limited	16,529,820	0.99
Dover Chemical Corporation	12,704,890	0.76
Commonwealth Aluminum	12,093,210	0.72
Gradall Company	10,678,260	0.64
Greer Steel Company	9,116,420	0.54
W T Properties, Limited	8,625,740	0.52
Verizon North, Inc.	8,294,900	0.50
Total	<u>\$145,278,590</u>	<u>8.70 %</u>
Total County Assessed Valuation	<u>\$1,669,563,749</u>	

Source: Tuscarawas County Auditor

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

<u>Year</u>	<u>Amount</u>
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
2005	1,651,417

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Ratio of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities			Business-type Activities				Total Primary Government	Population	Per Capita
	General Obligation Bonds	Bond Anticipation Notes	Capital Leases	Revenue Bonds Payable	OPWC Loans Payable	OWDA Loans Payable	Capital Leases			
1996	\$175,000	\$0	\$0	\$943,983	\$300,662	\$59,380	\$0	\$1,479,025	84,090 *	17.59
1997	90,000	0	0	917,138	279,164	387,488	338,000	2,011,790	84,090 *	23.92
1998	0	0	0	0	515,360	1,649,143	334,000	2,498,503	84,090 *	29.71
1999	0	0	186,696	0	699,373	1,768,233	331,000	2,985,302	84,090 *	35.50
2000	0	0	154,840	0	700,608	1,695,948	327,000	2,878,396	90,914 **	31.66
2001	0	0	180,681	0	660,818	1,618,977	323,000	2,783,476	90,914 **	30.62
2002	0	0	184,910	0	770,313	1,538,163	318,000	2,811,386	90,914 **	30.92
2003	0	0	209,385	0	723,058	1,452,744	313,000	2,698,187	90,914 **	29.68
2004	0	0	140,138	0	675,803	1,368,189	308,000	2,492,130	90,914 **	27.41
2005	0	1,000,000	68,660	0	792,058	1,424,555	303,000	3,588,273	90,914 **	39.47

* 1990 U.S. Census

** 2000 U.S. Census

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio
Computation of Direct and Overlapping General Obligation Bonded Debt
December 31, 2005

Political Subdivision	Debt Outstanding	Percentage Applicable To County*	Amount Applicable To County
Tuscarawas County	\$0	100.00 %	\$0
New Philadelphia City School District	5,708,888	100.00	5,708,888
Dover City School District	5,943,806	100.00	5,943,806
City of New Philadelphia	815,000	100.00	815,000
Indian Valley Local School District	14,352,983	100.00	14,352,983
Newcomerstown School District	2,895,000	83.91	2,429,195
Tuscarawas County District Library	675,000	100.00	675,000
Tuscarawas Valley Local School District	4,414,981	92.47	4,082,533
Claymont Local School District	4,349,596	100.00	4,349,596
Garaway Local School District	1,265,000	91.51	1,157,602
Total Overlapping Debt	<u>40,420,254</u>		<u>39,514,603</u>
Total Direct and Overlapping	<u><u>\$40,420,254</u></u>		<u><u>\$39,514,603</u></u>

* 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 2005 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
 1996 through 1997*

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total Debt Service</u>	<u>Total Governmental Expenditures</u>	<u>Ratio of Debt Service to Total Governmental Expenditures</u>
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

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Tuscarawas County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2005		2004	
	Total Debt Limit *	Total Unvoted Debt Limit **	Total Debt Limit *	Total Unvoted Debt Limit **
Assessed Value of County, Collection Year	\$1,669,563,749	\$1,669,563,749	\$1,532,930,870	\$1,532,930,870
Debt Limitation	40,239,094	16,695,637	36,823,272	15,329,309
Total Outstanding Debt:				
General Obligation Bonds	0	0	0	0
Revenue Bonds	0	0	0	0
Bond Anticipation Note	1,000,000	1,000,000	0	0
Water Note	0	0	0	0
OPWC Loans	792,058	792,058	675,803	675,803
OWDA Loans	1,424,555	1,424,555	1,368,189	1,368,189
Total	3,216,613	3,216,613	2,043,992	2,043,992
Exemptions:				
Debt Paid from Enterprise Funds:				
Revenue Bonds	0	0	0	0
Water Note	0	0	0	0
OPWC Loans	792,058	792,058	675,803	675,803
OWDA Loans	1,424,555	1,424,555	1,368,189	1,368,189
Debt Paid from Rentals:				
General Obligation Bond	0	0	0	0
OPWC Loans	0	0	0	0
Total	2,216,613	2,216,613	2,043,992	2,043,992
Net Debt	1,000,000	1,000,000	0	0
Total Legal Debt Margin (Debt Limitations minus Net Debt)	\$39,239,094	\$15,695,637	\$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	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	34,239,094	30,823,272
Total Debt Limitation	\$40,239,094	\$36,823,272

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

Source: Tuscarawas County Auditor

2003		2002		2001	
Total Debt Limit *	Total Unvoted Debt Limit **	Total Debt Limit *	Total Unvoted Debt Limit **	Total Debt Limit *	Total Unvoted Debt Limit **
\$1,506,195,424	\$1,506,195,424	\$1,498,865,735	\$1,498,865,735	\$1,414,055,600	\$1,414,055,600
36,154,886	15,061,954	35,971,643	14,988,657	33,851,390	14,140,556
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
723,058	723,058	770,313	770,313	660,818	660,818
1,452,744	1,452,744	1,538,163	1,538,163	1,618,977	1,618,977
2,175,802	2,175,802	2,308,476	2,308,476	2,279,795	2,279,795
0	0	0	0	0	0
0	0	0	0	0	0
723,058	723,058	770,313	770,313	660,818	660,818
1,452,744	1,452,744	1,538,163	1,538,163	1,618,977	1,618,977
0	0	0	0	0	0
0	0	0	0	0	0
2,175,802	2,175,802	2,308,476	2,308,476	2,279,795	2,279,795
0	0	0	0	0	0
\$36,154,886	\$15,061,954	\$35,971,643	\$14,988,657	\$33,851,390	\$14,140,556
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	30,154,886		29,971,643		27,851,390
	\$36,154,886		\$35,971,643		\$33,851,390

Tuscarawas County, Ohio
Computation of Legal Debt Margin (continued)
Last Ten Years

	2000		1999	
	Total Debt Limit *	Total Unvoted Debt Limit **	Total Debt Limit *	Total Unvoted Debt Limit **
Assessed Value of County, Collection Year	\$1,384,709,158	\$1,384,709,158	\$1,343,050,142	\$1,343,050,142
Debt Limitation	33,117,729	13,847,092	32,076,254	13,430,501
Total Outstanding Debt:				
General Obligation Bonds	0	0	0	0
Revenue Bonds	0	0	0	0
Bond Anticipation Note	0	0	0	0
Water Note	0	0	0	0
OPWC Loans	700,608	700,608	699,373	699,373
OWDA Loans	1,695,948	1,695,948	1,768,233	1,768,233
Total	2,396,556	2,396,556	2,467,606	2,467,606
Exemptions:				
Debt Paid from Enterprise Funds:				
Revenue Bonds	0	0	0	0
Water Note	0	0	0	0
OPWC Loans	700,608	700,608	691,573	691,573
OWDA Loans	1,695,948	1,695,948	1,768,233	1,768,233
Debt Paid from Rentals:				
General Obligation Bond	0	0	0	0
OPWC Loans	0	0	7,800	7,800
Total	2,396,556	2,396,556	2,467,606	2,467,606
Net Debt	0	0	0	0
Total Legal Debt Margin (Debt Limitations minus Net Debt)	\$33,117,729	\$13,847,092	\$32,076,254	\$13,430,501

* The Debt Limitation is calculated as follows:		
3% of first \$100,000,000 of assessed value	\$3,000,000	\$3,000,000
1 1/2% of next \$200,000,000 of assessed value	3,000,000	3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000	27,117,729	26,076,254
Total Debt Limitation	\$33,117,729	\$32,076,254

(continued)

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

Source: Tuscarawas County Auditor

1998		1997		1996	
Total Debt Limit *	Total Unvoted Debt Limit **	Total Debt Limit *	Total Unvoted Debt Limit **	Total Debt Limit *	Total Unvoted Debt Limit **
\$1,112,437,681	\$1,112,437,681	\$1,086,177,788	\$1,086,177,788	\$1,045,586,965	\$1,045,586,965
26,310,942	11,124,377	25,654,445	10,861,778	24,639,674	10,455,870
0	0	90,000	90,000	175,000	175,000
0	0	917,138	917,138	943,983	943,983
0	0	0	0	0	0
270,000	270,000	270,000	270,000	270,000	270,000
515,360	515,360	279,164	279,164	300,662	300,662
1,649,143	1,649,143	387,488	387,488	59,380	59,380
2,434,503	2,434,503	1,943,790	1,943,790	1,749,025	1,749,025
0	0	917,138	917,138	943,983	943,983
270,000	270,000	270,000	270,000	270,000	270,000
499,760	499,760	255,764	255,764	269,462	269,462
1,649,143	1,649,143	387,488	387,488	59,380	59,380
0	0	90,000	90,000	175,000	175,000
15,600	15,600	23,400	23,400	31,200	31,200
2,434,503	2,434,503	1,943,790	1,943,790	1,749,025	1,749,025
0	0	0	0	0	0
\$26,310,942	\$11,124,377	\$25,654,445	\$10,861,778	\$24,639,674	\$10,455,870
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	20,310,942		19,654,445		18,639,674
	\$26,310,942		\$25,654,445		\$24,639,674

Tuscarawas County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population *	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate**
1996	84,090	\$1,612,846	19.18	5.50 %
1997	84,090	1,682,725	20.01	5.20
1998	84,090	1,779,344	21.16	5.10
1999	84,090	1,826,351	21.72	5.20
2000	90,914	2,039,656	22.44	4.60
2001	90,914	2,059,111	22.65	4.70
2002	90,914	2,101,204	23.11	5.70
2003	90,914	2,161,662	23.78	6.00
2004	90,914	2,253,486	24.79	5.90
2005	90,914	2,253,486	24.79	5.90

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

** Ohio Department of Development

Source: Tuscarawas County Auditor

Tuscarawas County, Ohio

Demographic Statistics

December 31, 2005

<u>Year</u>	<u>Population*</u>
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*

<u>Age Group</u>	<u>Total</u>
Under 18 years	23,095
18 and over	<u>67,819</u>
Total	90,914

POPULATION BY RACE, 2000 CENSUS*

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

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

(continued)

Tuscarawas County, Ohio
Demographic Statistics (continued)
December 31, 2005

Employment - December 2005 Estimates **

Total Civilian Labor Force	47,600
Total Employed	45,000
Total Unemployed	2,600
Unemployment Rate	5.5 %

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 **

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
2005	5.9

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

Tuscarawas County, Ohio
Principal Employers
Current Year and Nine Years Ago

		2005	
Name of Taxpayer	Nature of Business	Employees	Percentage of Total County Employment
Union Hospital	Health Care	960	2.13 %
County	Government	747	1.66
Gradall	Construction Equipment	445	0.99
Smurfit Stone Container	Paper/Cardboard Products	368	0.82
Belden Brick	Face and Acid Proof Brick	365	0.81
Dover Chemical	Chemical Products	350	0.77
Lauren Manufacturing	Gaskets, Dense Rubber, Etc.	300	0.66
Greer Steel	Cold-rolled Strip Steel	250	0.56
Marlite	Paneling/Doors/Restroom Partitions	250	0.56
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.	250	0.56
Total		4,285	9.52 %
Total Employment within the County*		45,000	

		1996	
Name of Taxpayer	Nature of Business	Employees	Percentage of Total County Employment
County	Government	725	1.73 %
Union Hospital	Health Care	600	1.43
Gradall	Construction Equipment	500	1.20
Zimmer Patient Care	Surgical Equipment	410	0.98
Epic Technical Group	Plastic Molders - Extruders	373	0.89
Belden Brick	Face and Acid Proof Brick	370	0.89
Stone Container	Paper/Cardboard Products	300	0.72
Marlite	Paneling/Doors/Restroom Partitions	270	0.65
Barnet Aluminum Corporation	Aluminum Recycling Mill	250	0.60
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.	240	0.57
Total		4,038	9.66 %
Total Employment within the County*		41,800	

* Ohio Department of Job and Family Services, Office of Workforce Development

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
1996	\$13,605,540	\$6,212,210	\$19,817,750	\$407,639,000	\$513,320,200	\$169,005,020	\$75,091,920
1997	20,861,460	7,294,420	28,155,880	205,749,000 ***	607,551,460	180,223,070	77,121,640
1998	16,268,670	5,849,680	22,118,350	222,464,000	623,780,430	185,929,470	89,389,200
1999	15,451,710	5,955,880	21,407,590	162,185,000	644,260,080	191,213,760	123,581,090
2000	12,056,990	6,994,610	19,051,600	211,927,000	817,958,480	240,067,670	123,496,560
2001	13,582,760	6,977,690	20,560,450	222,631,000	833,799,530	243,902,830	140,728,620
2002	14,927,010	5,260,770	20,187,780	236,126,000	946,720,760	265,895,940	132,711,180
2003	21,396,850	3,440,180	24,837,030	247,585,000	961,671,770	265,900,940	134,565,700
2004	23,252,720	5,179,150	28,431,870	159,853,000	984,665,180	266,336,730	139,501,840
2005	18,469,110	5,126,950	23,596,060	164,847,000	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

Miscellaneous Statistics

December 31, 2005

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	747
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 %

Sources:

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

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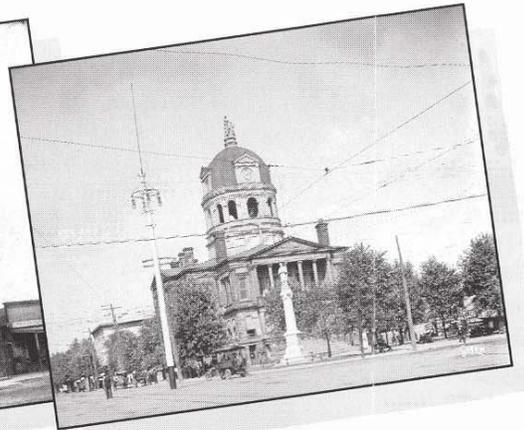
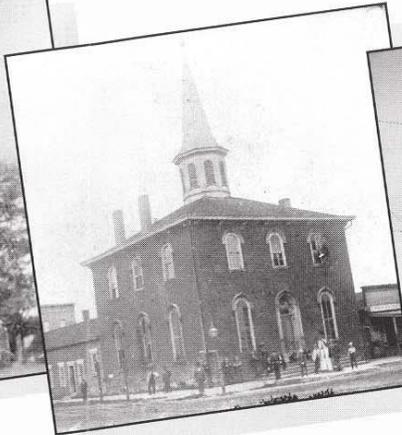
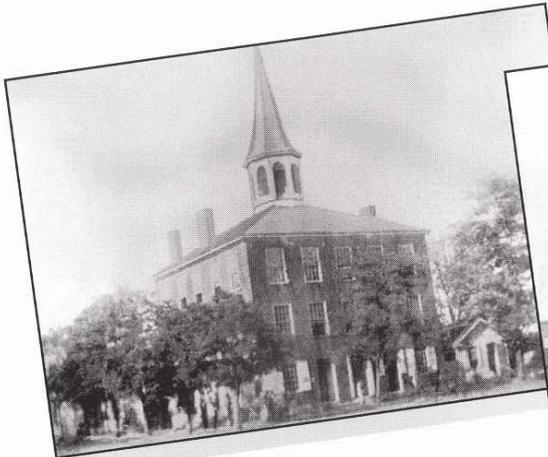
The back cover depicts the Tuscarawas County Flag. The center of the flag is the dome of the courthouse, within an outline of the county's borders. The artwork, name line and founding date of 1808 are circled by 22 stars, one for each township. The flag was designed by Dover artist Cathy Straub.

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 11, 2006**