



**Mary Taylor, CPA**  
Auditor of State



TUSCARAWAS COUNTY

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# Mary Taylor, CPA

Auditor of State

## 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  
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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 17, 2009. 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. and the Tuscarawas County Port Authority, in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Governmental Auditing Standards* and accordingly this report does not extend to those component units.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinions on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We did note a certain internal control matter that we reported to the County's management in a separate letter dated June 17, 2009.

#### **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*.

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated June 17, 2009.

We intend this report solely for the information and use of the audit committee, management, the County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 17, 2009



# Mary Taylor, CPA

## Auditor of State

### 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  
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 its major federal program for the year ended December 31, 2008. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal program. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to its 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, Tuscarawas County, Ohio complied, in all material respects, with the requirements referred to above that apply to its major federal program for the year ended December 31, 2008.

#### Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the 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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that the County's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### **Federal Awards Receipts and Expenditures Schedule**

We have also audited the financial statements of governmental activities, the business-type activities, each major fund and the aggregate discretely presented component unit and remaining fund information of Tuscarawas County, Ohio, as of and for the year ended December 31, 2008, and have issued our report thereon dated June 17, 2009. Our report also indicated the financial statements of Starlight Enterprises, Inc. and the Tuscarawas County Port Authority, were audited by other auditors, and our opinion, insofar as it relates to the amounts included for these component units, is based on the reports 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, the County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 17, 2009



TUSCARAWAS COUNTY

Federal Awards Receipts and Expenditures Schedule  
For the Year Ended December 31, 2008

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
<i>Passed through the Ohio Department of Development:</i>				
Community Development Block Grants/States Program	14.228	B-F-06-072-1 B-C-06-072-1	\$77,850 28,158	\$68,912 24,718
		B-F-07-072-1 B-F-08-072-1	209,900	216,340 810
Total Community Development Block Grants/States Program			315,908	310,780
HOME Investment Partnerships Program	14.239	B-C-06-072-2 B-C-08-072-2	291,692	270,849 567
Total - HOME Investment Partnerships Program			291,692	271,416
Community Development Block Grants/Brownfields Economic Development Initiative	14.246	B-04-SP-OH-0591	49,410	49,410
Total U.S. Department of Housing and Urban Development			657,010	631,606
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
<i>Passed through the Ohio Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	2007VAGENE428T 2008VAGENE428T 2008SAGENE428T	21,407 6,423 2,570	19,937 6,423 2,066
Total Crime Victim Assistance			30,400	28,426
Bulletproof Vest Partnership Program	16.607		10,120	3,986
Total U.S. Department of Justice			40,520	32,412
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
<i>Passed through the Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	PID 75991	520,407	520,407
<i>Passed through the Ohio Department of Public Safety/Ohio Traffic Safety Office</i>				
State and Community Highway Safety	20.600		36	1,905
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601		36	1,905
Total U.S. Department of Transportation			520,479	524,217
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>				
<i>Passed through the Ohio Department of Education</i>				
Rehabilitation Services - Basic Support	84.126	N/A	3,384	3,384
<b><u>Special Education Cluster:</u></b>				
Special Education - Preschool Grants	84.173	071167-PGS1-2008 071167-PGS1-2009 071167-6BSF-2008 071167-6BSF-2009	13,569 5,239 30,744 5,454	13,569 5,239 30,744 5,454
Total Special Education - Preschool Grants			55,006	55,006
Total Special Education Cluster			55,006	55,006
Innovative Education Program Strategies	84.298	071167-C2S1-2008 071167-C2S1-2009	173 6	173 6
Total Innovative Education Program Strategies			179	179
Total U.S. Department of Education			58,569	58,569

(Continued)

TUSCARAWAS COUNTY

Federal Awards Receipts and Expenditures Schedule  
For the Year Ended December 31, 2008

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Through Entity Number	Receipts	Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<i>Passed through the Ohio Department of Health</i>				
Temporary Assistance for Needy Families	93.558		75,000	75,000
<i>Passed through the Ohio Secretary of State</i>				
Voting Access for Individuals with Disabilities- Grants for Protection and Advocacy Systems	93.618		2,191	2,191
<i>Passed through the Ohio Department of Mental Retardation and Developmental Disabilities:</i>				
Social Services Block Grant - Title XX	93.667	N/A	60,389	60,389
State Children's Health Insurance Program (SCHIP) - Title XXI	93.767	N/A	1,320	1,320
Medical Assistance Program - Title XIX Targeted Case Management (TCM) Title XIX Day Services Medicaid Admin Claiming	93.778	7900016-TCM 7900016-DAY HAB MAC	200,774 596,772 47,693	200,774 596,772 47,693
Total Medical Assistance Program - Title XIX			<u>845,239</u>	<u>845,239</u>
Total U.S. Department of Health and Human Services			984,139	984,139
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<i>Passed through the Ohio Department of Public Safety - Ohio Emergency Management Agency:</i>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	DR-1805	52,679	52,679
Emergency Management Performance Grants	97.042	2007-EM-E7-0024 2007-EM-E7-0085	6,576 <u>11,854</u>	6,576 <u>11,854</u>
Total Emergency Management Performance Grants			18,430	18,430
Homeland Security Grant Program	97.067	2007-GE-T7-0030 2007-GE-T7-0030	34,482 <u>5,744</u>	34,482 <u>5,744</u>
Total Homeland Security Grant Program			<u>40,226</u>	<u>40,226</u>
Total U.S. Department of Homeland Security			<u>111,335</u>	<u>111,335</u>
Total			<u>\$ 2,372,052</u>	<u>\$ 2,342,278</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, 2008**

**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, 2008, there were no outstanding revolving loans receivable.

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**TUSCARAWAS COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2008**

**1. SUMMARY OF AUDITOR'S RESULTS**

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

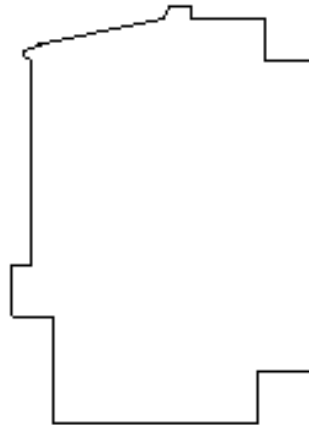
None.



# **Tuscarawas County, Ohio**

## **Comprehensive Annual Financial Report**

For the Year Ended December 31, 2008



**Matt Judy**  
*Tuscarawas County Auditor*

Prepared by the Tuscarawas County Auditor's Office





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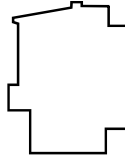
## **Introductory Section**



# *Auditor's Office*

## *Tuscarawas County*

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



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

June 17, 2009

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 2008 Comprehensive Annual Financial Report (CAFR) for the County of Tuscarawas. This CAFR conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP basis, and Ohio Revised Code Section 117.38 which requires counties to file unaudited general purpose external financial statements with the Auditor of State within 150 days of year end.

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

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2008, and the Independent Accountants' Report on the basic financial statements is included in the financial section of this report.

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

### **PROFILE OF THE GOVERNMENT**

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The largest city in Tuscarawas County is New Philadelphia with a total of 17,056 residents. New Philadelphia has 7,796 housing units which are 61.9 percent owner occupied. The County's second largest city, with 13,528 residents, is Dover, which has 5,233 households with 68.6 percent owner occupied. Uhrichsville is the third largest city with a population of 5,662. Uhrichsville has 2,523 households with 59.2 percent owner occupied. In 2008, the average price for a home in Tuscarawas County was \$100,165. The County includes 568 square miles and has a 2008 population estimate of 91,330, of which 69,748 are ages 18 or over.

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

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

The Tuscarawas County Educational Service Center, the Tuscarawas County Historical Society, the Tuscarawas County Committee on Aging, Inc., the Tuscarawas County Law Library Association, Starlight Enterprises, Inc., and the Tuscarawas County Port Authority 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. Entities that are included as component units of the County are Starlight Enterprises, Inc. and the Tuscarawas County Port Authority.

## **LOCAL ECONOMY**

Tuscarawas County continues to be a Mecca for tourists. Lodging receipts, which are used as a gauge for the number of visitors to the County, have increased an average of over 4 percent per year during each of the last ten years. The County imposed a 3 percent hotel/motel tax in 1980.

Agriculture contributes nearly \$74 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 \$69,517. The average farm size for the 1,050 farms located in the County is 147 acres, according to statistics from The Ohio State University Extension Service. Tuscarawas County ranks 4<sup>th</sup> in the State in cattle production, 4<sup>th</sup> in hay production and 4<sup>th</sup> in milk production.

The Salvation Army broke ground on a new building in 2008. The new structure will be approximately 12,000 square feet on 2.48 acres located in the City of Dover. The cost of the project is estimated to be 1.3 million dollars.

Tuscarawas County YMCA was renovated in 2008. The cost of the renovation was 3 million dollars. A new multipurpose room was added. The room can seat 120 people and has kitchen facilities. The boilers, pool filtration system and locker rooms were upgraded.

Plymouth Foam purchased the Southern Gateway Business Park from the Tuscarawas County Port Authority for 5.1 million dollars. The purchase includes a former 800 square foot manufacturing building and approximately 16 acres of land. Renovations are under way for 140,000 square foot manufacturing building to be completed and operational in early 2009. The company plans to add 25 more jobs over the next three years.

Olympic Steel, which is a national steel service center headquartered in Cleveland Ohio, has entered an agreement to purchase a processing facility. They plan to purchase the 62,000 square foot building by the end of the year. Twenty five new jobs paying \$12.50 per hour are expected to be created. The project is approximately 5 million dollars.

Dover-New Philadelphia tied for 14<sup>th</sup> among the top micropolitan areas in the United States, according to Site Selection Magazine which ranked 133 micropolitan areas in the country. The ranking was based on the number of companies that announced plans to expand or build new facilities in the area.



The Mercy Health Center of Tuscarawas was constructed in New Philadelphia. The 18,130 square foot facility will offer Statcare services. Approximately eight full time employees will staff the health center, two full time physicians, nurses, a laboratory technologist, radiologic technologist and registrars. When cardiac diagnostics and physical therapy are added the total employment will be nineteen.

Residential new construction totaled \$31,102,171 for 2008. Areas that accounted for this growth included the Township of Lawrence (\$3,953,257), City of Dover (\$3,811,914), City of New Philadelphia (\$3,136,914), Village of Sugarcreek (\$3,010,343), Township of Dover (\$1,575,629), Village of Strasburg (\$1,449,943) and the Township of Wayne (\$1,449,571).

Sales of existing homes in 2008 began slowing down due to the challenging economy. The City of Dover had 250 property transfers with the average sale price of \$131,996, the City of New Philadelphia had 307 property transfers with the average sale price of \$110,040 and the Uhrichville/Dennison area had 186 property transfers with an average sale price of \$53,519. The average sale price in Southern Tuscarawas County was \$62,503 and in the Northern end of the County was \$105,428.

## **RELEVANT FINANCIAL POLICIES**

The County Commissioners have developed a practice of establishing appropriations based only on anticipated new revenues as certified by the Budget Commission. The Commissioners have also dedicated one mill of the three mill permissive transfer tax to fund future Capital Projects.

## **MAJOR ACCOMPLISHMENTS**

The County of Tuscarawas celebrated its bicentennial throughout 2008. There was a reenactment of the first Commissioner's meeting, a queen contest, poker run and ended with a parade with a fireworks display to conclude the celebration.

## **AWARDS AND ACKNOWLEDGEMENTS**

**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, 2007. This was the twenty-second 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.

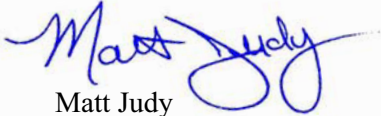
A Certificate of Achievement is valid for a period of one year. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of recognition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

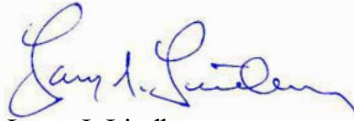
A great deal of credit must go to the Local Government Services Section of the Auditor of State's Office for their guidance and support throughout this project.

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

Sincerely,

A handwritten signature in blue ink that reads "Matt Judy". The signature is stylized with a large, looped "J" at the end.

Matt Judy  
Auditor  
Tuscarawas County

A handwritten signature in blue ink that reads "Larry J. Lindberg". The signature is written in a cursive style.

Larry J. 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, 2007

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.



President

Executive Director

**Tuscarawas County, Ohio**  
*Elected Officials*  
*December 31, 2008*

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 Emmett O'Farrell  
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Linda A. Kate

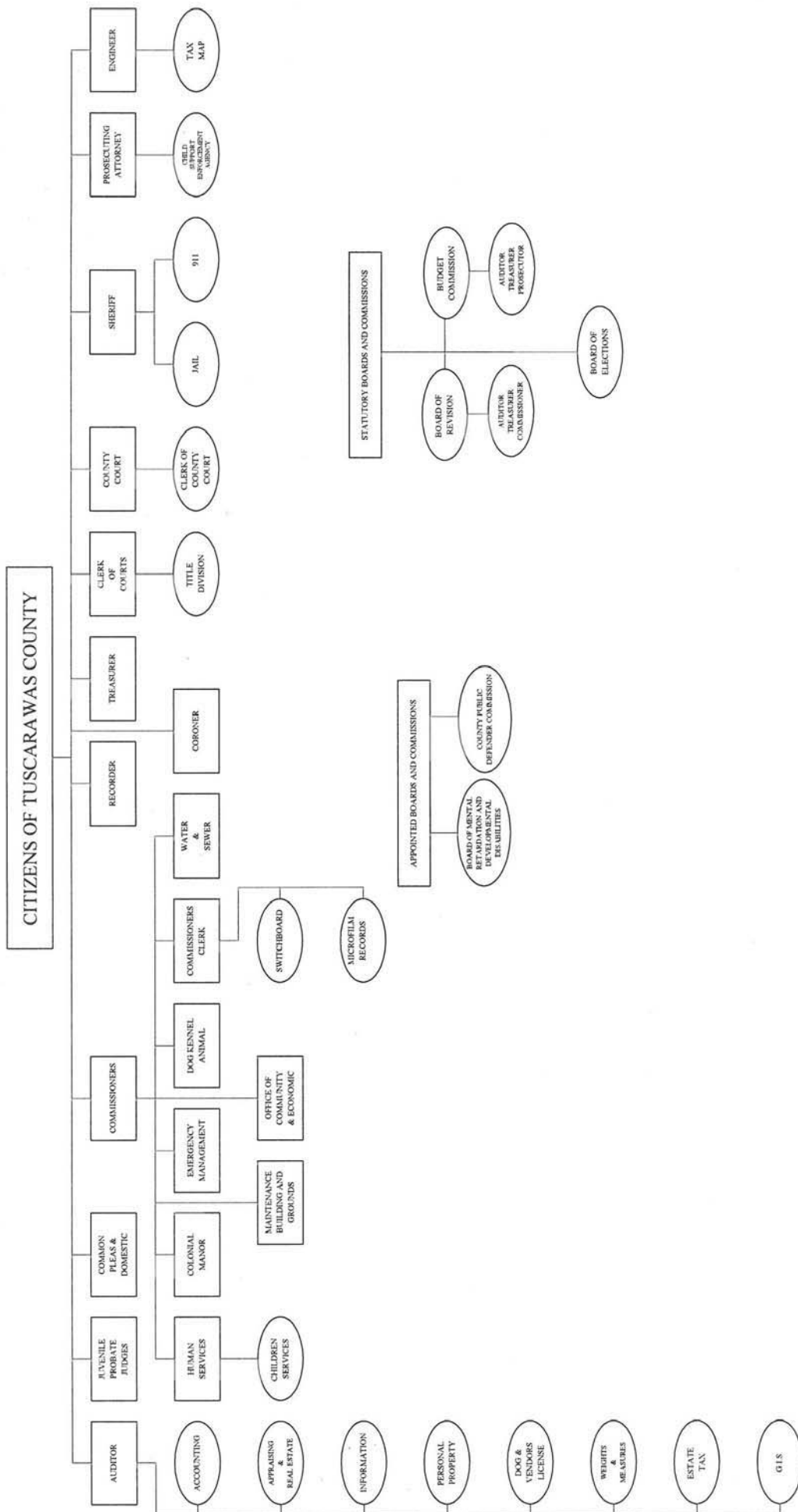
County Court – Southern District

Brad Hillyer

New Philadelphia Municipal Court

Mary Wade Space

# TUSCARAWAS COUNTY GOVERNMENT



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## **Financial Section**







# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Tuscarawas County  
125 East High Avenue  
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, 2008, 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., or the Tuscarawas County Port Authority which represent 25 percent, 13 percent and 7 percent, respectively, of the assets, net assets and revenues of the aggregate discretely presented component units and remaining fund information. Other auditors audited those financial statements. They have furnished their reports to us, and we base our opinion, insofar as it relates to the amounts included for Starlight Enterprises, Inc. and the Tuscarawas County Port Authority, on the reports of 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 the Comptroller General of the United States' *Government Auditing Standards*. 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. and the Tuscarawas County Port Authority 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 our audit provides a reasonable basis for our opinions.

In our opinion based on our report 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, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons 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.

101 Central Plaza South / 700 Chase Tower / Canton, OH 44702-1509  
Telephone: (330) 438-0617 (800) 443-9272 Fax: (330) 471-0001  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

In accordance with *Government Auditing Standards*, we have also issued our report dated June 17, 2009, 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 subjected the combining nonmajor fund statements and schedules 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 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.



**Mary Taylor, CPA**  
Auditor of State

June 17, 2009

**Tuscarawas County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

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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, 2008. 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 2008 are as follows:

The assets of the County exceeded its liabilities at December 31, 2008 by \$149,905,452 (net assets). Of this amount, \$15,740,697 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$14,381,387. The County's total net assets decreased by \$3,830,009, which represents a 2.49 percent decrease from 2007.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$44,261,776, a decrease of \$1,840,425 from the prior year. Of this amount, \$39,336,628 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 \$12,176,365, which represents a 9.91 percent decrease from the prior year and represents 85.96 percent of total general fund expenditures for 2008.

Permissive sales tax revenue was \$9,428,769, a decrease of \$62,692 from the prior year. In May of 2007, a renewal for another ten year period was put on the Primary Ballot and passed; this new period started as of January 1, 2008.

**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.

**Tuscarawas County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

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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, non-financial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

In the statement of net 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 monies, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the general fund, mental retardation board fund, public assistance fund, and the motor vehicle license and gas tax fund.

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

**Tuscarawas County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

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

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

**Proprietary Funds** – The County has two types of proprietary funds, enterprise and internal service. The enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Water and Sewer District operations. The County uses the internal service 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.

**Tuscarawas County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2008**  
**Unaudited**

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2008 compared to 2007:

Table 1  
Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
<b>Assets</b>						
Current and Other Assets	\$63,191,929	\$64,466,881	\$1,765,306	\$2,096,007	\$64,957,235	\$66,562,888
Capital Assets, Net	82,303,832	84,744,418	22,441,079	20,066,574	104,744,911	104,810,992
<i>Total Assets</i>	<u>145,495,761</u>	<u>149,211,299</u>	<u>24,206,385</u>	<u>22,162,581</u>	<u>169,702,146</u>	<u>171,373,880</u>
<b>Liabilities</b>						
Current and Other Liabilities	11,849,113	12,023,102	388,939	96,323	12,238,052	12,119,425
Long-Term Liabilities:						
Due Within One Year	938,654	724,735	460,929	266,854	1,399,583	991,589
Due in More than One Year	1,733,098	1,948,559	4,425,961	2,578,846	6,159,059	4,527,405
<i>Total Liabilities</i>	<u>14,520,865</u>	<u>14,696,396</u>	<u>5,275,829</u>	<u>2,942,023</u>	<u>19,796,694</u>	<u>17,638,419</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	81,379,277	83,794,918	17,616,471	17,280,663	98,995,748	101,075,581
Restricted:						
Capital Projects	8,111,710	8,423,652	0	0	8,111,710	8,423,652
Mental Retardation Board	13,328,668	13,189,993	0	0	13,328,668	13,189,993
Road and Bridge Repair and Maintenance	3,983,998	3,859,683	0	0	3,983,998	3,859,683
County 911 Operations	2,446,820	3,329,065	0	0	2,446,820	3,329,065
Real Estate Assessment	1,611,917	1,494,575	0	0	1,611,917	1,494,575
Title Department Operations	435,734	391,437	0	0	435,734	391,437
Children Services	276,939	503,360	0	0	276,939	503,360
Economic Development and Growth	3,146,992	3,023,587	0	0	3,146,992	3,023,587
Other Purposes	1,871,454	1,226,708	0	0	1,871,454	1,226,708
Unrestricted	14,381,387	15,277,925	1,314,085	1,939,895	15,695,472	17,217,820
<i>Total Net Assets</i>	<u>\$130,974,896</u>	<u>\$134,514,903</u>	<u>\$18,930,556</u>	<u>\$19,220,558</u>	<u>\$149,905,452</u>	<u>\$153,735,461</u>

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 \$149,905,452 (\$130,974,896 in governmental activities and \$18,930,556 in business-type activities) as of December 31, 2008. By far, the largest portion of the County's net assets (66.04 percent) represents capital assets (e.g., land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, and sewer/water lines) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (10.5 percent) consists of unrestricted assets (\$15,740,697) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (23.41 percent) represents resources that are subject to restrictions on how they can be used.

Total governmental activities net assets decreased \$3,540,007 from \$134,514,903 in 2007 to \$130,974,896 in 2008. This is primarily due to a decrease in revenues which resulted in the County utilizing existing resources.

**Tuscarawas County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2008**  
**Unaudited**

Table 2 shows the changes in net assets for 2008 compared to 2007.

Table 2  
Changes in Net Assets

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$7,521,147	\$7,498,394	\$2,067,340	\$1,820,790	\$9,588,487	\$9,319,184
Operating Grants and Contributions	20,679,301	24,187,877	22,807	179,154	20,702,108	24,367,031
Capital Grants	111,074	1,340,958	0	0	111,074	1,340,958
<b>Total Program Revenues</b>	<b>28,311,522</b>	<b>33,027,229</b>	<b>2,090,147</b>	<b>1,999,944</b>	<b>30,401,669</b>	<b>35,027,173</b>
General Revenues:						
Property Taxes	9,675,894	10,010,268	0	0	9,675,894	10,010,268
Sales Taxes	9,428,769	9,491,461	0	0	9,428,769	9,491,461
Intergovernmental	5,983,060	2,702,419	0	0	5,983,060	2,702,419
Interest	1,853,397	3,003,932	0	0	1,853,397	3,003,932
Other	1,581,059	1,270,814	41,324	1,585	1,622,383	1,272,399
<b>Total General Revenues</b>	<b>28,522,179</b>	<b>26,478,894</b>	<b>41,324</b>	<b>1,585</b>	<b>28,563,503</b>	<b>26,480,479</b>
<b>Total Revenues</b>	<b>56,833,701</b>	<b>59,506,123</b>	<b>2,131,471</b>	<b>2,001,529</b>	<b>58,965,172</b>	<b>61,507,652</b>
<b>Program Expenses</b>						
Governmental Activities:						
General Government:						
Legislative and Executive - Primary Government	7,020,515	6,872,159	0	0	7,020,515	6,872,159
Legislative and Executive - External Portion	1,312,027	1,493,238	0	0	1,312,027	1,493,238
Legislative and Executive - Intergovernmental	521,875	701,778	0	0	521,875	701,778
Judicial	4,586,690	4,135,804	0	0	4,586,690	4,135,804
Public Safety - Primary Government	7,674,163	7,167,785	0	0	7,674,163	7,167,785
Public Safety - Intergovernmental	1,349,907	1,741,028			1,349,907	1,741,028
Public Works	8,898,652	11,573,341	0	0	8,898,652	11,573,341
Health - Primary Government	8,592,670	7,139,445	0	0	8,592,670	7,139,445
Health - Intergovernmental	0	64,970	0	0	0	64,970
Human Services	19,985,105	19,426,267	0	0	19,985,105	19,426,267
Conservation and Recreation	408,830	446,323	0	0	408,830	446,323
Debt Service:						
Interest and Fiscal Charges	23,274	55,358	0	0	23,274	55,358
Sewer	0	0	1,430,717	1,420,808	1,430,717	1,420,808
Water	0	0	990,756	811,540	990,756	811,540
<b>Total Expenses</b>	<b>60,373,708</b>	<b>60,817,496</b>	<b>2,421,473</b>	<b>2,232,348</b>	<b>62,795,181</b>	<b>63,049,844</b>
<b>Decrease in Net Assets</b>	<b>(3,540,007)</b>	<b>(1,311,373)</b>	<b>(290,002)</b>	<b>(230,819)</b>	<b>(3,830,009)</b>	<b>(1,542,192)</b>
<b>Net Assets Beginning of Year</b>	<b>134,514,903</b>	<b>135,826,276</b>	<b>19,220,558</b>	<b>19,451,377</b>	<b>153,735,461</b>	<b>155,277,653</b>
<b>Net Assets End of Year</b>	<b>\$130,974,896</b>	<b>\$134,514,903</b>	<b>\$18,930,556</b>	<b>\$19,220,558</b>	<b>\$149,905,452</b>	<b>\$153,735,461</b>

**Tuscarawas County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

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**Governmental Activities**

Operating grants were the largest program revenue, accounting for \$20,679,301 or 36.39 percent of total governmental revenues. The major recipients of intergovernmental program revenues were human services, public works, and public safety.

The County's direct charges to users of governmental services made up \$7,521,147, or 13.23 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.

Property tax revenues account for \$9,675,894 of the \$56,833,701 total revenues for governmental activities, or 17.02 percent of total revenues.

The County's sales tax is a major revenue component amounting to \$9,428,769 or 16.59 percent of total revenues. The .66 percent decrease from the prior year is due to the overall economy with decreased consumer spending. This was most noticeable during the last quarter of 2008.

The human services program accounted for \$19,985,105 of the \$60,373,708 total expenses for governmental activities, or 33.1 percent of total expenses. The next largest program was public works, accounting for \$8,898,652, and representing 14.74 percent of total governmental expenses.

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 2007 to 2008 of \$558,838. This increase is substantially due to increased services provided to senior citizens, increased personnel costs and increased purchased services. A close-out of the State fiscal year also resulted in additional monies being returned to the State of Ohio due to over funding.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, has increased expenses from 2007 to 2008 by \$148,356. This increase is a result of increased election costs and additional fees charged the County for the tax collection process.

Public safety – primary government, which includes the operations of the Sheriff's Office and 911 system, has increased expenses from 2007 to 2008 by \$506,378. This is due to increases in wages and benefits and fuel costs and higher food costs for the jail.

Health – primary government, which includes dog and kennel and the mental retardation board, has increased expenses from 2007 to 2008 by \$1,453,225, primarily due to increased Medicaid responsibility, increased personal services costs and increased supported living expenses.

Public works, which used the motor vehicle and gas tax money, have decreased from 2007 to 2008 by \$2,674,689 primarily due to a lack of revenues to support projects. Higher gasoline prices are believed to have resulted in decreased usage and a reduction in gas tax revenues. The declining economy also resulted in less funding being available from various county funds which have previously supported public works projects. The lack of available revenues also resulted in less equipment being purchased in 2008.



**Tuscarawas County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

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 2008	Total Cost of Services 2007	Net Cost of Services 2008	Net Cost of Services 2007
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$7,020,515	\$6,872,159	(\$4,400,250)	(\$4,091,305)
Legislative and Executive - External Portion	1,312,027	1,493,238	221,606	11,647
Legislative and Executive - Intergovernmental	521,875	701,778	(355,399)	(527,974)
Judicial	4,586,690	4,135,804	(3,455,747)	(3,034,788)
Public Safety - Primary Government	7,674,163	7,167,785	(6,507,620)	(5,908,786)
Public Safety - Intergovernmental	1,349,907	1,741,028	(919,291)	(1,309,840)
Public Works	8,898,652	11,573,341	(2,122,446)	(3,923,705)
Health - Primary Government	8,592,670	7,139,445	(8,228,847)	(4,151,995)
Health - Intergovernmental	0	64,970	0	(48,879)
Human Services	19,985,105	19,426,267	(5,941,761)	(4,393,192)
Conservation and Recreation	408,830	446,323	(329,157)	(356,092)
Debt Service:				
Interest and Fiscal Charges	23,274	55,358	(23,274)	(55,358)
<b>Total</b>	<b>\$60,373,708</b>	<b>\$60,817,496</b>	<b>(\$32,062,186)</b>	<b>(\$27,790,267)</b>

Charges for services and grants of \$28,311,522 (46.89 percent of the total costs of services) are received and used to fund the expenses of the County. The remaining \$32,062,186 in expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of legislative and executive – primary government (37.32 percent), public works (76.15 percent), and human services expenses (70.27 percent) are funded by charges for services and operating grants.

**Business-Type Activities**

The net assets for business-type activities decreased by \$290,002 during 2008. Major revenue sources were charges for services of \$2,067,340.

**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.

**Tuscarawas County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
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As of December 31, 2008, the County's governmental funds reported a combined ending fund balance of \$44,261,776, a decrease of \$1,840,425 in comparison with the prior year. Approximately 88.87 percent of this total (\$39,336,628) constitutes unreserved fund balance. 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 (\$2,006,047) or a variety of other restricted purposes (\$2,919,101).

The general fund is the primary operating fund of the County. At the end of 2008, unreserved fund balance was \$12,176,365 while total fund balance was \$12,631,543. 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 85.96 percent to total general fund expenditures, while total fund balance represents 89.17 percent of that same amount.

The fund balance of the County's general fund decreased by \$1,262,764 during 2008. A key factor in this was a decrease in interest revenue from the County's investments.

The mental retardation board fund had an unreserved fund balance of \$12,961,552 and total fund balance of \$13,358,279 at the end of 2008. The unreserved fund balance represents 161.57 percent of total fund expenditures, while total fund balance represents 166.51 percent of that same amount. The fund balance increased by \$137,282 during 2008. This increase is due primarily to revenues increasing at a greater pace than disbursements.

The public assistance fund had an unreserved fund deficit of \$414,526 and total fund deficit of \$66,345 at the end of 2008. The unreserved deficit is due to a decrease in state funding and increased disbursements.

The motor vehicle license and gas tax fund had an unreserved fund balance of \$1,377,470 and total fund balance of \$1,710,483 at the end of 2008. The unreserved fund balance represents 22.49 percent of total fund expenditures, while total fund balance represents 27.93 percent of that same amount. The fund balance increased by \$17,330 during 2008.

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, 2008, were \$701,299, and for the Water District were \$642,270. Total net assets for enterprise funds decreased by \$311,697.

### **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 a decrease of \$882,965. The increase in expenditures over revenues is due to revenue decreases in recorder fees, court ordered payments, increased activities by the Board of Elections, and transfers made to various funds. Changes from the final budget net change in fund balance to the actual was an increase of \$419,640. This increase was caused by additional interest being received. Clerk of courts fees and Sheriff fees also exceeded expectations.

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**Capital Assets and Debt Administration**

*Capital Assets* - The County's investment in capital assets for governmental and business-type activities as of December 31, 2008, was \$104,744,911 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, and sewer/water lines.

Major capital asset events during 2008 included nine road construction projects, ten bridge projects, the continuation of the construction of a wireless 911 system and a major sewer system improvement project.

Table 4 shows 2008 balances compared to 2007:

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

	Governmental Activities		Business-Type Activities		Total	
	2008	2007	2008	2007	2008	2007
Land	\$1,208,528	\$1,229,378	\$232,894	\$232,894	\$1,441,422	\$1,462,272
Construction in Progress	106,063	66,744	3,614,150	1,200,743	3,720,213	1,267,487
Buildings and Improvements	20,418,171	21,032,818	3,924,876	4,054,590	24,343,047	25,087,408
Machinery and Equipment	2,383,359	2,843,887	727,595	619,594	3,110,954	3,463,481
Vehicles	1,220,728	1,502,292	41,608	90,831	1,262,336	1,593,123
Infrastructure	56,966,983	58,069,299	0	0	56,966,983	58,069,299
Sewer/Water Lines	0	0	13,899,956	13,867,922	13,899,956	13,867,922
Totals	<u>\$82,303,832</u>	<u>\$84,744,418</u>	<u>\$22,441,079</u>	<u>\$20,066,574</u>	<u>\$104,744,911</u>	<u>\$104,810,992</u>

See Note 10 for additional information on capital assets.

*Long-Term Debt* - At December 31, 2008, 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.

Table 5  
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities	
	2008	2007	2008	2007
Courthouse Improvement Bond Anticipation Note	\$902,000	\$937,000	\$0	\$0
OPWC Loans Payable	0	0	1,296,811	1,291,405
OWDA Loans Payable	0	0	3,242,797	1,203,506
Totals	<u>\$902,000</u>	<u>\$937,000</u>	<u>\$4,539,608</u>	<u>\$2,494,911</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 16 of this report.

**Tuscarawas County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
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**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 2008, the Visitors Bureau collected \$349,081. According to Tourism Economics Research Firm, visitors to Tuscarawas County spent \$284 million and were responsible for funding over 2,381 jobs, which is approximately 5.4 percent of the County's labor force.

The labor force for Tuscarawas County stood at 47,900 potential employees, with 44,300 employed and 3,600 unemployed. For December 2008, the Civilian Labor Force estimates the County's unemployment rate at 6.2 percent compared to the State's unemployment rate of 7.7 percent. The national average for the same period was 7.1 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 230 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](mailto:judy@co.tuscarawas.oh.us).

**Tuscarawas County, Ohio**

*Statement of Net Assets*

*December 31, 2008*

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Starlight Enterprises, Inc.	Tuscarawas County Port Authority
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$37,601,045	\$2,076,868	\$39,677,913	\$329,294	\$383,080
Cash and Cash Equivalents					
in Segregated Accounts	0	26,600	26,600	0	0
With Fiscal Agents	1,566,645	0	1,566,645	0	0
Deposits	0	0	0	0	10
Materials and Supplies Inventory	1,259,861	87,349	1,347,210	6,696	0
Accrued Interest Receivable	158,727	0	158,727	0	0
Accounts Receivable	32,127	297,046	329,173	130,870	29,831
Internal Balances	722,557	(722,557)	0	0	0
Intergovernmental Receivable	5,506,035	0	5,506,035	0	33,978
Prepaid Items	729,248	0	729,248	3,861	4,727
Sales Tax Receivable	2,507,763	0	2,507,763	0	0
Property Taxes Receivable	9,021,956	0	9,021,956	0	0
Loans Receivable	3,110,366	0	3,110,366	0	28,847
Loans Receivable from Component Unit	975,599	0	975,599	0	0
Deferred Charges	0	0	0	0	75,242
Nondepreciable Capital Assets	1,314,591	3,847,044	5,161,635	0	886,027
Depreciable Capital Assets, Net	80,989,241	18,594,035	99,583,276	501,040	5,038,344
<i>Total Assets</i>	<u>145,495,761</u>	<u>24,206,385</u>	<u>169,702,146</u>	<u>971,761</u>	<u>6,480,086</u>
<b>Liabilities</b>					
Accounts Payable	1,016,518	34,527	1,051,045	45,145	25,898
Accrued Wages	591,784	18,203	609,987	0	2,577
Contracts Payable	99,203	308,721	407,924	0	0
Intergovernmental Payable	1,325,782	27,488	1,353,270	0	29,476
Matured Compensated Absences Payable	271	0	271	0	0
Accrued Interest Payable	3,603	0	3,603	0	0
Claims Payable	430,801	0	430,801	0	0
Deferred Revenue	8,381,151	0	8,381,151	35,000	37,684
Other Accrued Liabilities	0	0	0	51,126	0
Long-Term Liabilities:					
Due Within One Year	938,654	460,929	1,399,583	15,475	281,910
Due In More Than One Year	1,733,098	4,425,961	6,159,059	185,005	4,144,419
<i>Total Liabilities</i>	<u>14,520,865</u>	<u>5,275,829</u>	<u>19,796,694</u>	<u>331,751</u>	<u>4,521,964</u>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	81,379,277	17,616,471	98,995,748	300,560	1,573,283
Restricted for:					
Capital Projects	8,111,710	0	8,111,710	0	0
Mental Retardation Board	13,328,668	0	13,328,668	0	0
Road and Bridge Repair and Maintenance	3,983,998	0	3,983,998	0	0
County 911 Operations	2,446,820	0	2,446,820	0	0
Real Estate Assessment	1,611,917	0	1,611,917	0	0
Title Department Operations	435,734	0	435,734	0	0
Children Services	276,939	0	276,939	0	0
Economic Development and Growth	3,146,992	0	3,146,992	0	0
Other Purposes	1,871,454	0	1,871,454	0	10,000
Unrestricted	14,381,387	1,314,085	15,695,472	339,450	374,839
<i>Total Net Assets</i>	<u>\$130,974,896</u>	<u>\$18,930,556</u>	<u>\$149,905,452</u>	<u>\$640,010</u>	<u>\$1,958,122</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2008

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive - Primary Government	\$7,020,515	\$2,476,674	\$143,591	\$0
Legislative and Executive - External Portion	1,312,027	1,533,633	0	0
Legislative and Executive - Intergovernmental	521,875	65,644	100,832	0
Judicial	4,586,690	1,127,212	3,731	0
Public Safety - Primary Government	7,674,163	601,700	564,843	0
Public Safety - Intergovernmental	1,349,907	169,798	260,818	0
Public Works	8,898,652	339,571	6,325,561	111,074
Health	8,592,670	357,927	5,896	0
Human Services	19,985,105	769,323	13,274,021	0
Conservation and Recreation	408,830	79,665	8	0
Interest and Fiscal Charges	23,274	0	0	0
<i>Total Governmental Activities</i>	<u>60,373,708</u>	<u>7,521,147</u>	<u>20,679,301</u>	<u>111,074</u>
<b>Business-Type Activities</b>				
Sewer District	1,430,717	1,426,150	22,807	0
Water District	990,756	641,190	0	0
<i>Total Business-Type Activities</i>	<u>2,421,473</u>	<u>2,067,340</u>	<u>22,807</u>	<u>0</u>
Total - Primary Government	<u>\$62,795,181</u>	<u>\$9,588,487</u>	<u>\$20,702,108</u>	<u>\$111,074</u>
<b>Component Units</b>				
Starlight Enterprises, Inc.	\$939,730	\$990,939	\$0	\$0
Tuscarawas County Port Authority	2,225,414	923,289	47,550	0
Totals - Component Units	<u>\$3,165,144</u>	<u>\$1,914,228</u>	<u>\$47,550</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	Starlight Enterprises, Inc.	Tuscarawas County Port Authority
(\$4,400,250)	\$0	(\$4,400,250)	\$0	\$0
221,606	0	221,606	0	0
(355,399)		(355,399)	0	0
(3,455,747)	0	(3,455,747)	0	0
(6,507,620)	0	(6,507,620)	0	0
(919,291)	0	(919,291)	0	0
(2,122,446)	0	(2,122,446)	0	0
(8,228,847)	0	(8,228,847)	0	0
(5,941,761)	0	(5,941,761)	0	0
(329,157)	0	(329,157)	0	0
(23,274)	0	(23,274)	0	0
<u>(32,062,186)</u>	<u>0</u>	<u>(32,062,186)</u>	<u>0</u>	<u>0</u>
0	18,240	18,240	0	0
0	(349,566)	(349,566)	0	0
0	(331,326)	(331,326)	0	0
<u>(32,062,186)</u>	<u>(331,326)</u>	<u>(32,393,512)</u>	<u>0</u>	<u>0</u>
0	0	0	51,209	0
0	0	0	0	(1,254,575)
0	0	0	51,209	(1,254,575)
3,825,862	0	3,825,862	0	0
4,485,817	0	4,485,817	0	0
993,745	0	993,745	0	0
370,470	0	370,470	0	0
9,428,769	0	9,428,769	0	0
5,983,060	0	5,983,060	0	0
1,853,397	0	1,853,397	0	7,167
1,581,059	41,324	1,622,383	0	36,776
<u>28,522,179</u>	<u>41,324</u>	<u>28,563,503</u>	<u>0</u>	<u>43,943</u>
(3,540,007)	(290,002)	(3,830,009)	51,209	(1,210,632)
<u>134,514,903</u>	<u>19,220,558</u>	<u>153,735,461</u>	<u>588,801</u>	<u>3,168,754</u>
<u>\$130,974,896</u>	<u>\$18,930,556</u>	<u>\$149,905,452</u>	<u>\$640,010</u>	<u>\$1,958,122</u>

**Tuscarawas County, Ohio**

*Balance Sheet*

*Governmental Funds*

*December 31, 2008*

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,218,651	\$11,833,763	\$423,842	\$425,137
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Cash and Cash Equivalents				
With Fiscal Agents	0	1,566,645	0	0
Materials and Supplies Inventory	111,992	26,746	9,904	1,074,763
Accrued Interest Receivable	158,727	0	0	0
Accounts Receivable	14,592	0	0	3,555
Interfund Receivable	561,904	0	239	0
Intergovernmental Receivable	957,030	32,959	400,000	2,783,334
Prepaid Items	234,087	397,571	0	2,596
Sales Taxes Receivable	2,507,763	0	0	0
Property Taxes Receivable	3,674,312	4,068,974	0	0
Loans Receivable	0	0	0	0
Loans Receivable from Component Unit	67,722	0	0	0
<i>Total Assets</i>	<u>\$19,506,780</u>	<u>\$17,926,658</u>	<u>\$833,985</u>	<u>\$4,289,385</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$73,932	\$84,694	\$374,086	\$72,183
Accrued Wages	178,943	104,769	104,818	33,001
Contracts Payable	41,000	29,561	0	0
Intergovernmental Payable	306,946	247,422	317,877	97,346
Matured Compensated Absences Payable	117	0	154	0
Interfund Payable	71,001	0	103,395	0
Deferred Revenue	6,203,298	4,101,933	0	2,376,372
<i>Total Liabilities</i>	<u>6,875,237</u>	<u>4,568,379</u>	<u>900,330</u>	<u>2,578,902</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	312,070	396,727	348,181	333,013
Reserved for Unclaimed Monies	77,642	0	0	0
Reserved for Loans Receivable	65,466	0	0	0
Reserved for Interfund Receivable	0	0	0	0
Reserved for Port Authority Guaranty	0	0	0	0
Unreserved, Undesignated Reported in:				
General Fund	12,176,365	0	0	0
Special Revenue Funds	0	12,961,552	(414,526)	1,377,470
Capital Projects Funds	0	0	0	0
<i>Total Fund Balance (Deficit)</i>	<u>12,631,543</u>	<u>13,358,279</u>	<u>(66,345)</u>	<u>1,710,483</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$19,506,780</u>	<u>\$17,926,658</u>	<u>\$833,985</u>	<u>\$4,289,385</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, 2008*

Other Governmental Funds	Total Governmental Funds		
\$11,517,575	\$35,418,968	<b>Total Governmental Funds Balances</b>	\$44,261,776
911,562	911,562	<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
0	1,566,645	Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	82,303,832
36,456	1,259,861	Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
0	158,727	Property Taxes	609,936
13,980	32,127	Intergovernmental	4,203,079
1,269,656	1,831,799	Sales Taxes	1,743,974
1,328,577	5,501,900		
94,994	729,248	Total	6,556,989
0	2,507,763	Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
1,278,670	9,021,956	Bond Anticipation Notes	(902,000)
3,110,366	3,110,366	Capital Leases	(22,555)
907,877	975,599	Compensated Absences	(1,747,197)
<u>\$20,469,713</u>	<u>\$63,026,521</u>		
411,623	1,016,518	Total	(2,671,752)
170,253	591,784	In the statement of activities interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(3,603)
28,642	99,203	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.	543,395
355,737	1,325,328	An internal balance is recorded in governmental activities to reflect underpayments to the internal service fund by the business-type activities.	(15,741)
0	271	<i>Net Assets of Governmental Activities</i>	<u>\$130,974,896</u>
619,105	793,501		
2,256,537	14,938,140		
<u>3,841,897</u>	<u>18,764,745</u>		
616,056	2,006,047		
0	77,642		
1,126,133	1,191,599		
738,298	738,298		
911,562	911,562		
0	12,176,365		
6,426,060	20,350,556		
<u>6,809,707</u>	<u>6,809,707</u>		
<u>16,627,816</u>	<u>44,261,776</u>		
<u>\$20,469,713</u>	<u>\$63,026,521</u>		

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2008*

	General	Mental Retardation Board	Public Assistance	Motor Vehicle License and Gas Tax
<b>Revenues</b>				
Property Taxes	\$3,827,777	\$4,485,027	\$0	\$0
Sales Taxes	9,422,894	0	0	0
Intergovernmental	2,913,308	2,916,063	9,298,782	5,717,866
Interest	1,836,108	0	0	17,289
Licenses and Permits	6,957	0	0	0
Fines and Forfeitures	206,081	0	0	118,747
Rentals	82,166	0	0	0
Charges for Services	2,368,046	107,526	0	163,561
Contributions and Donations	300	0	0	0
Other	120,563	690,972	11,355	123,730
<i>Total Revenues</i>	<u>20,784,200</u>	<u>8,199,588</u>	<u>9,310,137</u>	<u>6,141,193</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	4,680,518	0	0	0
Judicial	3,952,601	0	0	0
Public Safety	2,805,840	0	0	0
Public Works	269,621	0	0	6,123,863
Health	197,307	8,019,414	0	0
Human Services	734,931	0	9,786,688	0
Economic Development and Assistance	0	0	0	0
Conservation and Recreation	383,830	0	0	0
Intergovernmental	1,140,835	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	2,284	0	0
Interest and Fiscal Charges	0	608	0	0
<i>Total Expenditures</i>	<u>14,165,483</u>	<u>8,022,306</u>	<u>9,786,688</u>	<u>6,123,863</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,618,717</u>	<u>177,282</u>	<u>(476,551)</u>	<u>17,330</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	0	0	0	0
Transfers In	98,697	0	286,202	0
Transfers Out	(7,980,178)	(40,000)	(9,218)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(7,881,481)</u>	<u>(40,000)</u>	<u>276,984</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(1,262,764)	137,282	(199,567)	17,330
<i>Fund Balance Beginning of Year</i>	<u>13,894,307</u>	<u>13,220,997</u>	<u>133,222</u>	<u>1,693,153</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$12,631,543</u>	<u>\$13,358,279</u>	<u>(\$66,345)</u>	<u>\$1,710,483</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, 2008*

Other Governmental Funds	Total Governmental Funds		
		<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$1,840,425)
		<i>Amounts reported for governmental activities in the statement of activities are different because</i>	
\$1,364,744	\$9,677,548	Governmental funds report capital outlays as expenditures.	
0	9,422,894	However, in the statement of activities, the cost of those	
5,995,664	26,841,683	assets is allocated over their estimated useful lives as	
0	1,853,397	depreciation expense. This is the amount by which depreciation	
190	7,147	exceeded capital outlay in the current period.	
164,746	489,574	Capital Asset Additions	3,432,013
10,664	92,830	Current Year Depreciation	<u>(5,365,112)</u>
2,758,830	5,397,963		
20,617	20,917	Total	(1,933,099)
634,439	1,581,059		
<u>10,949,894</u>	<u>55,385,012</u>	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.	(507,487)
		Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
2,108,796	6,789,314	Property Taxes	(1,654)
481,660	4,434,261	Grants	(89,165)
4,675,547	7,481,387	Sales Taxes	<u>5,875</u>
492,566	6,886,050		
325,990	8,542,711	Total	(84,944)
9,573,834	20,095,453	Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	(23,403)
25,000	25,000		
0	383,830	Repayment of note and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	43,514
730,947	1,871,782		
667,290	667,290	In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.	140
41,230	43,514	Inception of a capital lease is an other financing source in the governmental funds, but increases liabilities in governmental activities.	(18,569)
22,806	23,414	The internal service funds used by management to charge the costs of insurance to individual funds are not reported in the entity-wide statement of activities. Governmental funds' expenditures and related internal service fund revenues are eliminated.	<u>824,266</u>
<u>19,145,666</u>	<u>57,244,006</u>	<i>Change in Net Assets of Governmental Activities</i>	<u><u>(\$3,540,007)</u></u>
(8,195,772)	(1,858,994)		
18,569	18,569		
8,108,112	8,493,011		
(463,615)	(8,493,011)		
<u>7,663,066</u>	<u>18,569</u>		
(532,706)	(1,840,425)		
<u>17,160,522</u>	<u>46,102,201</u>		
<u>\$16,627,816</u>	<u>\$44,261,776</u>		

**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, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$3,931,196	\$4,005,637	\$3,827,777	(\$177,860)
Sales Taxes	9,382,304	9,382,304	9,382,304	0
Intergovernmental	2,736,500	2,740,110	2,835,129	95,019
Interest	2,111,000	1,911,000	2,039,825	128,825
Licenses and Permits	7,850	7,850	6,957	(893)
Fines and Forfeitures	202,000	202,000	217,868	15,868
Rentals	87,000	87,000	82,166	(4,834)
Charges for Services	2,250,640	2,324,946	2,344,337	19,391
Contributions and Donations	400	700	300	(400)
Other	137,132	161,625	126,185	(35,440)
<i>Total Revenues</i>	<u>20,846,022</u>	<u>20,823,172</u>	<u>20,862,848</u>	<u>39,676</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	4,617,356	4,872,815	4,725,776	147,039
Judicial	3,920,087	4,037,768	3,983,371	54,397
Public Safety	2,668,043	2,836,855	2,808,619	28,236
Public Works	271,577	279,090	270,687	8,403
Health	192,822	211,348	209,718	1,630
Human Services	743,274	773,482	715,695	57,787
Conservation and Recreation	383,616	383,830	383,830	0
Intergovernmental	969,198	1,173,698	1,140,835	32,863
<i>Total Expenditures</i>	<u>13,765,973</u>	<u>14,568,886</u>	<u>14,238,531</u>	<u>330,355</u>
<i>Excess of Revenues Over Expenditures</i>	<u>7,080,049</u>	<u>6,254,286</u>	<u>6,624,317</u>	<u>370,031</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	65,126	75,126	98,697	23,571
Transfers Out	(8,123,270)	(8,190,472)	(8,164,434)	26,038
<i>Total Other Financing Sources (Uses)</i>	<u>(8,058,144)</u>	<u>(8,115,346)</u>	<u>(8,065,737)</u>	<u>49,609</u>
<i>Net Change in Fund Balance</i>	(978,095)	(1,861,060)	(1,441,420)	419,640
<i>Fund Balance Beginning of Year</i>	11,576,316	11,576,316	11,576,316	0
Prior Year Encumbrances Appropriated	316,571	316,571	316,571	0
<i>Fund Balance End of Year</i>	<u>\$10,914,792</u>	<u>\$10,031,827</u>	<u>\$10,451,467</u>	<u>\$419,640</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, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$4,154,750	\$4,259,750	\$4,485,027	\$225,277
Intergovernmental	1,822,275	1,822,275	2,963,701	1,141,426
Charges for Services	105,000	105,000	107,836	2,836
Other	1,763,500	1,763,500	690,972	(1,072,528)
<i>Total Revenues</i>	<u>7,845,525</u>	<u>7,950,525</u>	<u>8,247,536</u>	<u>297,011</u>
<b>Expenditures</b>				
Current:				
Health	8,614,060	8,801,657	8,025,195	776,462
Debt Service:				
Principal Retirement	0	2,284	2,284	0
Interest and Fiscal Charges	0	608	608	0
<i>Total Expenditures</i>	<u>8,614,060</u>	<u>8,804,549</u>	<u>8,028,087</u>	<u>776,462</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(768,535)	(854,024)	219,449	1,073,473
<b>Other Financing Uses</b>				
Transfers Out	(40,000)	(40,000)	(40,000)	0
<i>Net Change in Fund Balance</i>	(808,535)	(894,024)	179,449	1,073,473
<i>Fund Balance Beginning of Year</i>	10,895,243	10,895,243	10,895,243	0
Prior Year Encumbrances Appropriated	261,904	261,904	261,904	0
<i>Fund Balance End of Year</i>	<u>\$10,348,612</u>	<u>\$10,263,123</u>	<u>\$11,336,596</u>	<u>\$1,073,473</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  
Public Assistance Fund  
For the Year Ended December 31, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$10,818,406	\$10,818,406	\$8,898,782	(\$1,919,624)
Other	15,579	15,579	11,355	(4,224)
<i>Total Revenues</i>	10,833,985	10,833,985	8,910,137	(1,923,848)
<b>Expenditures</b>				
Current:				
Human Services	11,436,063	11,829,127	10,196,217	1,632,910
<i>Excess of Revenues Under Expenditures</i>	(602,078)	(995,142)	(1,286,080)	(290,938)
<b>Other Financing Sources (Uses)</b>				
Transfers In	286,202	286,202	286,202	0
Transfers Out	(9,218)	(9,218)	(9,218)	0
<i>Total Other Financing Sources (Uses)</i>	276,984	276,984	276,984	0
<i>Net Change in Fund Balance</i>	(325,094)	(718,158)	(1,009,096)	(290,938)
<i>Fund Balance Beginning of Year</i>	393,062	393,062	393,062	0
Prior Year Encumbrances Appropriated	325,096	325,096	325,096	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$393,064</u>	<u>\$0</u>	<u>(\$290,938)</u>	<u>(\$290,938)</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, 2008*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$5,190,000	\$5,190,000	\$5,690,975	\$500,975
Interest	50,000	50,000	20,083	(29,917)
Fines and Forfeitures	140,000	140,000	116,840	(23,160)
Charges for Services	440,000	440,000	163,186	(276,814)
Other	83,000	83,000	123,730	40,730
<i>Total Revenues</i>	5,903,000	5,903,000	6,114,814	211,814
<b>Expenditures</b>				
Current:				
Public Works	6,507,052	6,794,545	6,963,267	(168,722)
<i>Net Change in Fund Balance</i>	(604,052)	(891,545)	(848,453)	43,092
<i>Fund Balance Beginning of Year</i>	251,953	251,953	251,953	0
Prior Year Encumbrances Appropriated	604,052	604,052	604,052	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$251,953</u>	<u>(\$35,540)</u>	<u>\$7,552</u>	<u>\$43,092</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**

*Statement of Fund Net Assets*

*Proprietary Funds*

*December 31, 2008*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,223,794	\$853,074	\$2,076,868	\$1,270,515
Cash and Cash Equivalents in Segregated Accounts	18,194	8,406	26,600	0
Accounts Receivable	203,180	93,866	297,046	0
Intergovernmental Receivable	0	0	0	4,135
Materials and Supplies Inventory	48,306	39,043	87,349	0
<i>Total Current Assets</i>	<u>1,493,474</u>	<u>994,389</u>	<u>2,487,863</u>	<u>1,274,650</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Land and Construction in Progress	3,596,050	250,994	3,847,044	0
Depreciable Capital Assets, Net	12,223,721	6,370,314	18,594,035	0
<i>Total Noncurrent Assets</i>	<u>15,819,771</u>	<u>6,621,308</u>	<u>22,441,079</u>	<u>0</u>
<i>Total Assets</i>	<u>17,313,245</u>	<u>7,615,697</u>	<u>24,928,942</u>	<u>1,274,650</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	23,440	11,087	34,527	0
Accrued Wages	13,033	5,170	18,203	0
Contracts Payable	305,645	3,076	308,721	0
Intergovernmental Payable	18,820	8,668	27,488	454
Compensated Absences Payable	36,047	11,115	47,162	0
Interfund Payable	0	0	0	300,000
OPWC Loans Payable	47,420	41,483	88,903	0
OWDA Loans Payable	272,402	45,462	317,864	0
Capital Leases Payable	7,000	0	7,000	0
Claims Payable	0	0	0	430,801
<i>Total Current Liabilities</i>	<u>723,807</u>	<u>126,061</u>	<u>849,868</u>	<u>731,255</u>
<i>Long-Term Liabilities:</i>				
Compensated Absences Payable (net of current portion)	9,742	5,378	15,120	0
Interfund Payable	430,673	307,625	738,298	0
OPWC Loans Payable (net of current portion)	748,079	459,829	1,207,908	0
OWDA Loans Payable (net of current portion)	2,326,053	598,880	2,924,933	0
Capital Leases Payable (net of current portion)	278,000	0	278,000	0
<i>Total Long-Term Liabilities</i>	<u>3,792,547</u>	<u>1,371,712</u>	<u>5,164,259</u>	<u>0</u>
<i>Total Liabilities</i>	<u>4,516,354</u>	<u>1,497,773</u>	<u>6,014,127</u>	<u>731,255</u>
<b>Net Assets</b>				
Invested in Capital Assets, Net of Related Debt	12,140,817	5,475,654	17,616,471	0
Unrestricted	656,074	642,270	1,298,344	543,395
<i>Total Net Assets</i>	<u>\$12,796,891</u>	<u>\$6,117,924</u>	<u>18,914,815</u>	<u>\$543,395</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	<u>15,741</u>
	<u>\$18,930,556</u>

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, 2008*

	<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>
<b>Operating Revenues</b>				
Charges for Services	\$1,413,784	\$631,861	\$2,045,645	\$5,854,513
Other	19,694	21,630	41,324	0
<i>Total Operating Revenues</i>	<u>1,433,478</u>	<u>653,491</u>	<u>2,086,969</u>	<u>5,854,513</u>
<b>Operating Expenses</b>				
Personal Services	564,586	308,826	873,412	813,377
Materials and Supplies	19,576	88,348	107,924	23
Contractual Services	371,564	412,716	784,280	0
Claims	0	0	0	4,195,152
Other	12,197	10,907	23,104	0
Depreciation	408,766	151,309	560,075	0
<i>Total Operating Expenses</i>	<u>1,376,689</u>	<u>972,106</u>	<u>2,348,795</u>	<u>5,008,552</u>
<i>Operating Income (Loss)</i>	<u>56,789</u>	<u>(318,615)</u>	<u>(261,826)</u>	<u>845,961</u>
<b>Non-Operating Revenue (Expense)</b>				
Grants	22,807	0	22,807	0
Interest and Fiscal Charges	(54,028)	(18,650)	(72,678)	0
<i>Total Non-Operating Revenue (Expense)</i>	<u>(31,221)</u>	<u>(18,650)</u>	<u>(49,871)</u>	<u>0</u>
<i>Change in Net Assets</i>	25,568	(337,265)	(311,697)	845,961
<i>Net Assets (Deficit) Beginning of Year - Restated (See Note 3)</i>	<u>12,771,323</u>	<u>6,455,189</u>		<u>(302,566)</u>
<i>Net Assets End of Year</i>	<u>\$12,796,891</u>	<u>\$6,117,924</u>		<u>\$543,395</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.

Change in net assets of business-type activities

21,695

(\$290,002)

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2008

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$1,391,858	\$640,571	\$2,032,429	\$0
Cash Received from Transactions With Other Funds	0	0	0	4,317,645
Cash Received from Transactions For Outside Organizations	0	0	0	1,533,633
Other Cash Receipts	19,694	21,630	41,324	0
Cash Payments to Employees for Services	(557,118)	(304,155)	(861,273)	(813,360)
Cash Payments for Goods and Services	(113,704)	(519,784)	(633,488)	(23)
Cash Payments for Claims	0	0	0	(4,271,904)
Other Cash Payments	(12,197)	(10,907)	(23,104)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>728,533</u>	<u>(172,645)</u>	<u>555,888</u>	<u>765,991</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Grants	22,807	0	22,807	0
Interfund Loans	(21,534)	(15,381)	(36,915)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>1,273</u>	<u>(15,381)</u>	<u>(14,108)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Purchase of Capital Assets	(2,861,848)	(72,732)	(2,934,580)	0
Proceeds of OWDA Loans	2,234,153	0	2,234,153	0
Proceeds of OPWC Loans	54,948	35,584	90,532	0
Principal Payments - OWDA Loans	(150,884)	(43,978)	(194,862)	0
Principal Payments - OPWC Loans	(47,420)	(37,706)	(85,126)	0
Principal Payments - Capital Lease	(6,000)	0	(6,000)	0
Interest Payments - OWDA Loans	(35,973)	(18,650)	(54,623)	0
Interest Payments - Capital Leases	(18,055)	0	(18,055)	0
<i>Net Cash Used in Capital and Related Financing Activities</i>	<u>(831,079)</u>	<u>(137,482)</u>	<u>(968,561)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(101,273)	(325,508)	(426,781)	765,991
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,343,261</u>	<u>1,186,988</u>	<u>2,530,249</u>	<u>504,524</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,241,988</u>	<u>\$861,480</u>	<u>\$2,103,468</u>	<u>\$1,270,515</u>

(continued)

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2008

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer District	Water District	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	\$56,789	(\$318,615)	(\$261,826)	\$845,961
Adjustments:				
Depreciation	408,766	151,309	560,075	0
(Increase) Decrease in Assets:				
Accounts Receivable/Due from Primary Government	(21,926)	8,710	(13,216)	0
Intergovernmental Receivable	0	0	0	(3,235)
Materials and Supplies Inventory	(13,413)	(10,841)	(24,254)	0
Increase (Decrease) in Liabilities:				
Accounts Payable	1,227	(7,938)	(6,711)	0
Contracts Payable	302,178	3,076	305,254	0
Accrued Wages	5,673	857	6,530	0
Compensated Absences Payable	(670)	3,163	2,493	0
Intergovernmental Payable	(10,091)	(2,366)	(12,457)	17
Claims Payable	0	0	0	(76,752)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$728,533</u>	<u>(\$172,645)</u>	<u>\$555,888</u>	<u>\$765,991</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2008*

	Private Purpose Trust	
	James Hindman Trust	Agency
<b>Assets</b>		
Equity in Pooled Cash and Cash Equivalents	\$14,476	\$10,122,634
Cash and Cash Equivalents in Segregated Accounts	0	800,254
Property Taxes Receivable	0	79,028,552
<i>Total Assets</i>	14,476	\$89,951,440
<b>Liabilities</b>		
Intergovernmental Payable	0	\$82,951,025
Undistributed Monies	0	7,000,415
<i>Total Liabilities</i>	0	\$89,951,440
<b>Net Assets</b>		
Held in Trust for Meeting the Extra Needs of Children in Foster Care	\$14,476	

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Changes in Fiduciary Net Assets*  
*Private Purpose Trust Fund*  
*For the Year Ended December 31, 2008*

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	<u>James Hindman Trust</u>
<b>Additions</b>	
Interest	\$1,245
<b>Deductions</b>	
Materials and Supplies	<u>1,052</u>
<i>Change in Net Assets</i>	193
<i>Net Assets Beginning of Year</i>	<u>14,283</u>
<i>Net Assets End of Year</i>	<u><u>\$14,476</u></u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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

Tuscarawas County, Ohio (The County) was created in 1808. The County is governed by a Board of three commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative positions. These officials are: 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, Incorporated* 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, 2008*

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*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 to be involved in activities that enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within the County. The 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, 2008*

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The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Related Organizations or Shared Risk Pool. These organizations are presented in Note 20, Note 21, Note 22, and Note 23 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  
Public Entity Risk Consortium

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

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

*Tuscarawas County Soil and Water Conservation District* The 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 25 and 26.



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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***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, 2008*

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**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.

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, 2008*

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***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 distributed to the State and other local governments, and to account for funds of the County's District Board of Health, Soil and Water District, 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, 2008*

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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 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

***Deferred 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, 2008, but which were levied to finance year 2009 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 2008, investments were limited to Federal Home Loan Bank Securities, Federal National Mortgage Association Securities, STAROhio, Repurchase Agreements, Federal Home Loan Mortgage Corporation Securities, and Federal Farm Credit Bureau Securities.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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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, 2008.

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 2008 amounted to \$1,836,108, which includes \$1,263,790 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, 2008, 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. Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

All capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. 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, 2008*

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

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

***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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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***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 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. Net assets restricted for other purposes includes funds for providing public assistance to general relief recipients and to pay for their providers of medical assistance, tax collections used to enforce the payment of delinquent taxes, revenue derived from the sale of dog licenses, a County-wide litter control and recycling program, and various law enforcement operations.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net 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. Internal Activity***

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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***P. 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.

***Q. 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.

***R. Budgetary Data***

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

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

The appropriation resolution is subject to amendment by the Commissioners throughout the year with the restriction that appropriations may not exceed estimated 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.



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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

**A. Change in Accounting Principles**

For 2008, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, “Accounting and Financial Reporting for Pollution Remediation Obligations”. GASB Statement No. 49 addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effect of existing pollution by participating in pollution remediation activities such as site assessments and cleanups. The implementation of this Statement did not result in any change to the County’s financial statements.

**B. Restatement of Prior Year Net Assets**

In 2008, it was determined that the OPWC loan of \$166,616, for the Power Generator Phase II project, was incorrectly reported between the sewer and water enterprise funds. A restatement was made to reflect the loan as a liability of the sewer fund instead of the water fund. The restatement had the following effect on the sewer fund, water fund, and total enterprise net assets:

	Sewer Fund	Water Fund	Total Enterprise Funds
Net Assets at December 31, 2007	\$12,937,939	\$6,288,573	\$19,226,512
Adjustment for OPWC Loan	(166,616)	166,616	0
Restated Net Assets at December 31, 2007	\$12,771,323	\$6,455,189	\$19,226,512

**Note 4 – Accountability and Compliance**

**A. Accountability**

Fund Balances at December 31, 2008, included the following individual fund deficits:

**Special Revenue Fund**

Major Fund:

Public Assistance \$66,345

Nonmajor Fund:

Jail Operations 151,489

County Home 57,502

Mediation Grant 345

**Capital Projects Fund**

Nonmajor Fund:

Southern Court Construction 185,000

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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

**B. Compliance**

Contrary to Ohio Revised Code Section 5705.39, the following funds had original appropriations in excess of certified available resources:

Fund/Object	Original Estimated Resources Plus Beginning Cash	Original Appropriations Plus Encumbrances	Excess
<b>Special Revenue Fund</b>			
Joint Public Defender	\$637,462	\$637,484	(\$22)
<b>Capital Projects Fund</b>			
Permanent Improvement - County Home	37,782	41,426	(3,644)

Contrary to Ohio Revised Code Section 5705.40, the following funds had final appropriations in excess of certified available resources:

Fund/Object	Final Estimated Resources Plus Beginning Cash	Final Appropriations Plus Encumbrances	Excess
<b>Special Revenue Fund</b>			
Motor Vehicle License and Gas Tax	\$6,759,005	\$6,794,545	(\$35,540)
<b>Capital Projects Fund</b>			
Permanent Improvement - County Home	40,871	41,426	(555)

Also, contrary to Section 5705.41(B), Ohio Revised Code, the following fund/project had expenditures plus encumbrances in excess of final appropriations:

Fund/Object	Final Appropriations	Expenditures Plus Encumbrances	Excess
<b>Special Revenue Fund</b>			
Motor Vehicle License and Gas Tax			
Public Works:			
Capital Outlay	\$479,706	\$901,972	(\$422,266)

Although the budgetary violations were not corrected by year end, management has indicated that this will be closely monitored to ensure no future violations.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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**Note 5 – Budgetary Basis of Accounting**

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The 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.

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	(\$1,262,764)	\$137,282	(\$199,567)	\$17,330
Revenue Accruals	368,017	47,948	(400,000)	(30,842)
Unreported Cash	56,499	0	0	4,463
Beginning Fair Value Adjustment for Investments	(213,830)	0	0	0
Ending Fair Value Adjustment for Investments	(132,038)	0	0	0
Expenditure Accruals	216,127	451,169	265,264	(441,275)
Encumbrances	(473,431)	(456,950)	(674,793)	(398,129)
Budget Basis	<u>(\$1,441,420)</u>	<u>\$179,449</u>	<u>(\$1,009,096)</u>	<u>(\$848,453)</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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**Note 6 – Deposits and Investments**

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

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

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.

Inactive 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); and
8. Commercial paper and banker's acceptances if training requirements have been met.

The County may also invest any monies not required to be used for a specific period of six months or more in the following:

1. Bonds of the State of Ohio;
2. Bonds of any municipal corporation, village, county, township, or other political subdivision of this State, as to which there is no default of principal, interest, or coupons; and
3. Obligations of the County.

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

At year end, the County had \$169,166 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 \$36,018,390 and the bank balance was \$32,610,838. Of the bank balance \$2,263,094 was covered by Federal depository insurance and \$30,347,744 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions’ trust department and all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Investments

As of December 31, 2008, the County had the following investments:

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less than 1	1-2	2-3	3-5
Federal Home Loan Bank Securities	\$6,000,000	\$0	\$1,500,000	\$2,500,000	\$2,000,000
Federal National Mortgage Association Securities	5,098,688	1,000,000	1,999,000	1,099,688	1,000,000
STAROhio	1,638,507	1,638,507	0	0	0
Repurchase Agreements:					0
Federal Home Loan Mortgage Corporation Securities	1,452,937	1,452,937	0	0	0
Federal Home Loan Mortgage Corporation Securities	1,000,000	0	0	1,000,000	0
Federal Farm Credit Bureau Securities	1,000,000	0	0	1,000,000	0
<b>Total Investments</b>	<b>\$16,190,132</b>	<b>\$4,091,444</b>	<b>\$3,499,000</b>	<b>\$5,599,688</b>	<b>\$3,000,000</b>

All investments are in an internal investment pool.

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

**Credit Risk** The Federal Home Loan Bank Securities, Federal National Mortgage Association Securities, Federal Home Loan Mortgage Corporation Securities, and Federal Farm Credit Bureau 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. The County has no policy further restricting credit risk beyond the statutory guidelines which limit investment choices.

**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 Home Loan Bank Securities, Federal National Mortgage Association Securities, Federal Home Loan Mortgage Corporation Securities, and Federal Farm Credit Bureau 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, 2008:

Investment Issuer	Percentage of Investments
Federal Home Loan Bank Securities	37.06 %
Federal National Mortgage Association Securities	31.49
STAROhio	10.12
Repurchase Agreements:	
Federal Home Loan Mortgage Corporation Securities	8.97
Federal Home Loan Mortgage Corporation Securities	6.18
Federal Farm Credit Bureau Securities	6.18
Total	100.00 %

**Note 7 – 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 2008 for real and public utility property taxes represents collections of 2007 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) are for 2008 taxes.

2008 real property taxes are levied after October 1, 2008, on the assessed value as of January 1, 2008, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2008 real property taxes are collected in and intended to finance 2009.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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Real property taxes are payable annually or semi-annually. If paid annually, the payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2008 public utility property taxes which became a lien December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes.

2008 tangible personal property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. Tangible personal property assessments are being phased out – the assessment percentage for all property, including inventory for 2008, is 6.25 percent. This will be reduced to zero for 2009. Payments 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 by September 20.

The full tax rate for all County operations for the year ended December 31, 2008, was \$8.30 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,243,241,730
Commercial/Industrial/Public Utility	308,542,760
Tangible Personal Property:	
Public Utility	61,650,840
General Business	<u>53,694,030</u>
Total Property Taxes	<u><u>\$1,667,129,360</u></u>

The County treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their 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, 2008 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 2008 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 8 – Receivables**

Receivables at December 31, 2008, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, and rental payments), loans and intergovernmental receivables arising from grants, entitlements and shared revenues. All receivables, except property taxes and loans, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
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A summary of the principal items of intergovernmental receivables follows:

<b>Governmental Activities</b>	
Motor Vehicle Distribution	\$1,653,958
Gasoline and Excise Taxes	1,129,376
Community Economic Development Subsidies	1,056,695
Local Government and Local Government Revenue Assistance	917,436
Public Assistance Grant and Subsidies	400,000
Child Support Enforcement Agency Grant and Subsidies	163,936
Miscellaneous	63,163
Law Enforcement Grants and Subsidies	52,185
Mental Retardation Grant and Subsidies	32,958
Community Corrections Subsidies	29,183
Other Community Improvement Grants and Subsidies	<u>7,145</u>
<b>Total</b>	<u><u>\$5,506,035</u></u>

The monies loaned to the Tuscarawas County Agricultural Society for the purchase of a parking lot (\$266,750), \$242,500, of which is due in more than one year; the monies loaned to the Norma Johnson Conservation Center Foundation Board (\$6,000), all of which is due in more than one year; the monies loaned to the Newcomerstown Community Improvement Corporation (\$2,837,616), all of which is due within one year, and the monies loaned to the TCPA (\$975,599), \$948,099 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, collectability. Using this criterion, the County has elected not to record child support arrearages within the special revenue and agency funds. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

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

In 1985, the County Commissioners by resolution imposed a one percent tax on all retail sales made in the County. The tax collection began March 1, 1988 and ran through December 31, 2000. In February 1997, the County Commissioners adopted a resolution imposing this tax through December 31, 2007. In May of 2007, a renewal for another ten year period was put on the Primary Ballot and passed; this new period started as of January 1, 2008. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the 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 Office of Budget and Management then has five days in which to draw a warrant payable to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2008. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is deferred.



**Tuscarawas County, Ohio**  
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**Note 10 – Capital Assets**

Capital asset activity for governmental activities for the year ended December 31, 2008, was as follows:

	Balance 12/31/2007	Additions	Deletions	Balance 12/31/2008
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	\$1,229,378	\$6,650	(\$27,500)	\$1,208,528
Construction in Progress	66,744	39,319	0	106,063
Total Capital Assets, not being depreciated:	<u>1,296,122</u>	<u>45,969</u>	<u>(27,500)</u>	<u>1,314,591</u>
Capital Assets, being depreciated:				
Building and Improvements	32,622,067	52,870	(61,010)	32,613,927
Machinery and Equipment	4,912,019	410,616	(601,001)	4,721,634
Vehicles	4,774,067	72,036	(31,461)	4,814,642
Infrastructure	98,353,768	2,850,522	(32,118)	101,172,172
Total Capital Assets, being depreciated	<u>140,661,921</u>	<u>3,386,044</u>	<u>(725,590)</u>	<u>143,322,375</u>
Less Accumulated Depreciation:				
Building and Improvements	(11,589,249)	(628,504)	21,997	(12,195,756)
Machinery and Equipment	(2,068,132)	(445,514)	175,371	(2,338,275)
Vehicles	(3,271,775)	(353,543)	31,404	(3,593,914)
Infrastructure	(40,284,469)	(3,937,551)	16,831	(44,205,189)
Total Accumulated Depreciation	<u>(57,213,625)</u>	<u>(5,365,112) *</u>	<u>245,603</u>	<u>(62,333,134)</u>
Total Capital Assets being depreciated, Net	<u>83,448,296</u>	<u>(1,979,068)</u>	<u>(479,987)</u>	<u>80,989,241</u>
Governmental Activities Capital Assets, Net	<u>\$84,744,418</u>	<u>(\$1,933,099)</u>	<u>(\$507,487)</u>	<u>\$82,303,832</u>

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

Governmental Activities:	
Legislative and Executive	\$393,114
Judicial	34,557
Public Safety	341,724
Public Works	4,371,915
Health	149,492
Human Services	74,310
Total Governmental Activities Depreciation Expense	<u>\$5,365,112</u>

**Tuscarawas County, Ohio**  
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Capital asset activity for business-type activities for the year ended December 31, 2008, was as follows:

	Balance 12/31/2007	Additions	Deletions	Balance 12/31/2008
Business-Type Activities:				
Capital Assets, not being depreciated:				
Land	\$232,894	\$0	\$0	\$232,894
Construction in Progress	1,200,743	2,934,579	(521,172)	3,614,150
<b>Total Capital Assets, not being depreciated</b>	<b>1,433,637</b>	<b>2,934,579</b>	<b>(521,172)</b>	<b>3,847,044</b>
Capital Assets, being depreciated:				
Buildings	6,390,614	0	0	6,390,614
Machinery and Equipment	1,532,485	168,264	0	1,700,749
Vehicles	536,888	0	0	536,888
Sewer/Water Lines	20,665,728	352,909	0	21,018,637
<b>Total Capital Assets, being depreciated</b>	<b>29,125,715</b>	<b>521,173</b>	<b>0</b>	<b>29,646,888</b>
Less Accumulated Depreciation				
Buildings	(2,336,024)	(129,714)	0	(2,465,738)
Machinery and Equipment	(912,891)	(60,263)	0	(973,154)
Vehicles	(446,057)	(49,223)	0	(495,280)
Sewer/Water Lines	(6,797,806)	(320,875)	0	(7,118,681)
<b>Total Accumulated Depreciation</b>	<b>(10,492,778)</b>	<b>(560,075)</b>	<b>0</b>	<b>(11,052,853)</b>
<b>Total Capital Assets being depreciated, Net</b>	<b>18,632,937</b>	<b>(38,902)</b>	<b>0</b>	<b>18,594,035</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$20,066,574</b>	<b>\$2,895,677</b>	<b>(\$521,172)</b>	<b>\$22,441,079</b>

**Note 11 – Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2006, the County joined Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$250,000,000 per occurrence for real and personal property; \$6,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability and Public Official's Liability all of which are subject to a \$50,000 self-insured retention by the County except Automobile Liability and Automobile Physical Damage, which are at \$10,000 and \$5,000, respectively. PERC's excess insurance carriers are Lexington Insurance Company for Property, Underwriter's at Lloyd's of London for Primary Liability and Illinois Union Insurance Company for Excess Liability.

The County also carries a \$200,000 blanket Crime policy with Travelers Casualty & Surety Company of America and a comprehensive Boiler and Machinery policy with 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.

**Tuscarawas County, Ohio**  
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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 \$200 to \$300 single and \$400 to \$600 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 \$908 family, \$367 individual per employee per month. Premiums are paid by the fund that pays the salary for the employee and are based on historic cost information. Depending on level of coverage selected, employees on the family plan are required to contribute between \$5.00 and \$59.73 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$2.50 and \$18.37 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 for death benefit being paid by the County. The suspension will continue until the Commissioner's reinstate the premium.

The claims liability of \$430,801, reported in the fund at December 31, 2008, was estimated by the third party administrator and is based on the requirements of GASB Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. The portion of claims expense that is associated with the County's agency funds is presented as an external portion expense on the statement of activities. Financial information relating to the fund's claims liability in 2007 and 2008 includes:

	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claim Payments</u>	<u>Balance at End of Year</u>
2007	\$388,814	\$4,826,538	\$4,707,799	\$507,553
2008	507,553	4,195,152	4,271,904	430,801

***Note 12 – Defined Benefit Pension Plans***

***A. Ohio Public Employees Retirement System***

Plan Description – 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. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the traditional pension plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the member-directed plan.

**Tuscarawas County, Ohio**  
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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. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in state and local classifications contributed 10 percent of covered payroll and public safety and law enforcement members contributed 10.1 percent.

The County's contribution rate for 2008 was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.4 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, 2008, 2007, and 2006 were \$1,690,630, \$1,842,178, and \$1,889,283, respectively; 90 percent has been contributed for 2008 and 100 percent for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$48,816 made by the County and \$34,869 made by the plan members.

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

Plan Description – Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system administered by the State Teachers Retirement Board. 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 the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (614) 227-4090, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. 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.

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Funding Policy – For the fiscal year ended June 30, 2008, 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 fiscal year 2007, the portion used to fund pension obligations was also 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, 2008, 2007, and 2006 were \$50,091, \$53,435, and \$52,706, respectively; 95 percent has been contributed for year 2008 and 100 percent for years 2007 and 2006. No contributions were made to the DC and Combined Plans in 2008.

***Note 13 – Postemployment Benefits***

***A. Ohio Public Employees Retirement System***

Plan Description – OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member-directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional and combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2008, state and local employers contributed 14 percent of covered payroll (17.4 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. For 2008, the amount of the employer contributions which was allocated to fund post-employment health care was 7 percent of covered payroll.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

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The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$1,643,614, \$1,374,424, and \$903,751, respectively; 90 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

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

Plan Description – Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan to eligible retirees who participated in the defined benefit or the combined pension plans and their eligible family members. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by the STRS Ohio based on authority granted by State statute.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio.

STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at [www.strsoh.org](http://www.strsoh.org) or obtain a copy by calling (614) 227-4090.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2008, 2007 and 2006. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$3,853, \$4,110, and \$4,054, respectively; 95 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

***Note 14 – Compensated Absences***

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Vacation time may not exceed one year's accrual without approval of management. No vacation time shall be carried over for more than three years. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire.

***Note 15 – Capital Leases***

During 2001, the Sheriff's Department entered into a capital lease for Verizon phone equipment; the final payment was made in 2008. During 2006, the Board of MRDD entered into a capital lease with Allied Capital for a copier machine, which is ongoing until 2011. During 2008, the Child Support Enforcement Agency entered into a capital lease with Dollar Leasing for copiers. This lease will end in 2013. The

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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	\$503,263	\$0
Sewer/Water Lines	0	355,000
Less: Accumulated depreciation	(419,563)	(113,600)
Total	\$83,700	\$241,400

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

	Governmental Activities	Business-Type Activities
2009	\$7,206	\$24,683
2010	7,206	24,248
2011	4,314	23,813
2012	4,314	25,378
2013	2,874	24,820
2014-2018	0	123,924
2019-2023	0	123,189
2024-2028	0	123,002
2029-2033	0	24,428
Total Minimum Lease Payment	25,914	517,485
Less: Amount Representing Interest	(3,359)	(232,485)
Present Value of Minimum Lease Payments	\$22,555	\$285,000

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**Note 16 – Long-Term Obligations**

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Business-Type Activities</b>			
OPWC Loans:			
Sewer 2008 Mineral City Improvements	0.00%	\$47,322	2028
Sewer 2007 Midvale Barnhill	0.00%	172,655	2028
Sewer 2006 Power Generator Phase II	0.00%	166,616	2027
Sewer 2005 Mineral City Broadway Street	0.00%	157,119	2026
Sewer 2005 Sandyville Pump Station	0.00%	55,000	2025
Sewer 2002 Wilkshire Hills Sewer System	0.00%	149,286	2023
Sewer 1999 Wilkshire Hills Upgrading	0.00%	247,729	2020
Water 2007 Wainwright Water Systems	0.00%	151,046	2027
Water 2006 Power Generator Phase I	0.00%	130,517	2026
Water 1998 Sandy Township Transmission Line	0.00%	183,981	2019
Water 1998 Schumacher Hollow	0.00%	90,149	2018
Water 1997 Sandy Township Waterline	0.00%	135,955	2017
Water 1996 Wainwright	0.00%	138,000	2016
OWDA Loans:			
Sewer 2011 Stone Creek Wastewater	2.63%	4,255	2013
Sewer 2009 Mineral City Sewer Improvements	3.25%	2,229,898	2028
Sewer 2005 Mineral City Design	3.20%	223,860	2010
Sewer 1989 Various Projects	7.89%	910,694	2014
Water 1998 Mineral City	2.00%	894,485	2023
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 12/31/07	Increase	Decrease	Balance 12/31/08	Amounts Due In One Year
<i>Governmental Activities:</i>					
Courthouse Improvement Bond Anticipation Note	\$937,000	\$0	(\$35,000)	\$902,000	\$36,000
Capital Leases:					
Verizon: Sheriff	5,073	0	(5,073)	0	0
Allied Capital: MRDD	7,427	0	(2,284)	5,143	2,471
Dollar Leasing: CSEA	0	18,569	(1,157)	17,412	3,316
Total Capital Leases	12,500	18,569	(8,514)	22,555	5,787
Compensated Absences	1,723,794	705,786	(682,383)	1,747,197	896,867
<i>Total Governmental Activities</i>	<u>\$2,673,294</u>	<u>\$724,355</u>	<u>(\$725,897)</u>	<u>\$2,671,752</u>	<u>\$938,654</u>

(continued)



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	Balance 12/31/07	Increase	Decrease	Balance 12/31/08	Amounts Due In One Year
<i>Business-Type Activities</i>					
OPWC Loans Payable:					
Sewer Mineral City Improvements	\$0	\$47,322	\$0	\$47,322	\$0
Sewer Midvale Barnhill	165,029	7,626	(8,633)	164,022	8,633
Sewer Power Generator Phase II	166,616	0	(8,331)	158,285	8,331
Sewer Mineral City Broadway Street	141,407	0	(7,856)	133,551	7,856
Sewer Sandyville Pump Station	48,125	0	(2,750)	45,375	2,750
Sewer Wilkshire Hills Sewer System	111,964	0	(7,464)	104,500	7,464
Sewer Wilkshire Hills Upgrading	154,830	0	(12,386)	142,444	12,386
Water Wainwright Water Systems	115,462	35,584	(3,776)	147,270	7,552
Water Power Generator Phase I	120,728	0	(6,526)	114,202	6,526
Water Sandy Township Transmission Line	105,789	0	(9,199)	96,590	9,199
Water Schumacher Hollow	45,075	0	(4,507)	40,568	4,508
Water Sandy Township Waterline	61,180	0	(6,798)	54,382	6,798
Water Wainwright	55,200	0	(6,900)	48,300	6,900
<b>Total OPWC Loans Payable</b>	<b>1,291,405</b>	<b>90,532</b>	<b>(85,126)</b>	<b>1,296,811</b>	<b>88,903</b>
OWDA Loans Payable:					
Sewer Stone Creek Wastewater	0	4,255	0	4,255	0
Sewer Mineral City Sewer Improvements	0	2,229,898	(45,225)	2,184,673	172,389
Sewer Mineral City Design	98,351	0	(54,035)	44,316	44,316
Sewer Various Projects	416,835	0	(51,624)	365,211	55,697
Water Mineral City	605,397	0	(33,708)	571,689	34,382
Water Various Projects	82,923	0	(10,270)	72,653	11,080
<b>Total OWDA Loans Payable</b>	<b>1,203,506</b>	<b>2,234,153</b>	<b>(194,862)</b>	<b>3,242,797</b>	<b>317,864</b>
Capital Leases Payable	291,000	0	(6,000)	285,000	7,000
Compensated Absences	59,789	26,587	(24,094)	62,282	47,162
<b>Total Business-Type Activities</b>	<b>\$2,845,700</b>	<b>\$2,351,272</b>	<b>(\$310,082)</b>	<b>\$4,886,890</b>	<b>\$460,929</b>

The OPWC loans, the OWDA loans and the capital lease reported in the business-type activities will be paid from charges for services revenue in the enterprise funds. The loans are not general obligations and are not backed by the full faith and credit of the County. The capital leases reported in governmental activities will be paid from the general fund, the mental retardation fund, and the children services enforcement agency 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 dog and kennel fund, the community development block grant fund, the community corrections fund, the felony delinquent care fund, the public defender 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 are made out of the bond retirement fund and began in 2006 and continue until maturity in 2025.

The County has pledged future revenues, net of operating expenses, to repay OPWC and OWDA loans in the Tuscarawas County sewer fund. The debt is payable solely from net revenues and are payable through 2028. Annual principal and interest payments on the debt issues are expected to require 45 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$1,305,976. Principal and interest paid for the current year and total net revenues were \$234,277 and \$464,412, respectively.

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The County has pledged future revenues, net of operating expenses, to repay OPWC and OWDA loans in the Tuscarawas County water fund. The debt is payable solely from net revenues and are payable through 2028. Annual principal and interest payments on the debt issues are expected to require less than 100 percent of net revenues in future years; however, in 2008, principal and interest payments on the bonds exceeded net revenues. The total principal and interest remaining to be paid on the debt is \$1,255,034.

The County has entered into contractual agreements for loans from the Ohio Water Development Authority for Mineral City sewer system improvements and for Stone Creek wastewater projects. Since the loan repayment schedules have not yet been finalized, repayment schedules are not included in the schedule of debt service requirements.

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
2009	\$145,475	\$44,247	\$91,269	\$36,000	\$43,236
2010	107,116	40,025	91,268	38,000	41,511
2011	113,501	33,638	91,269	40,000	39,691
2012	120,350	26,790	91,268	41,000	37,775
2013	127,697	19,445	91,269	43,000	35,811
2014-2018	244,516	35,226	417,542	248,000	146,101
2019-2023	195,214	10,959	273,112	311,000	80,910
2024-2028	0	0	149,814	145,000	10,551
Totals	\$1,053,869	\$210,330	\$1,296,811	\$902,000	\$435,586

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 \$39,276,234 at December 31, 2008.

**Conduit Debt** The County has served as the issuer of \$27,345,000 in hospital revenue bonds for Union Hospital. 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, 2008, \$21,965,000 was still outstanding. The outstanding amount is comprised of \$16,615,000 from a 2001 issue and \$5,350,000 from a 1993 issue.

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

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, 2008, was \$670,000. 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 had a reserve of \$911,562 for the guarantee at year end.

**Note 17 – Internal Activity**

**A. Interfund Balances**

Interfund balances for the year ended December 31, 2008, consisted of the following:

Interfund Payable	Interfund Receivable			Total
	General Fund	Public Assistance Fund	Nonmajor Funds	
<b>Governmental Funds:</b>				
General Fund	\$0	\$109	\$70,892	\$71,001
Public Assistance Fund	103,395	0	0	103,395
Nonmajor Funds	158,509	130	460,466	619,105
<b>Business-Type Funds:</b>				
Sewer Fund	0	0	430,673	430,673
Water Fund	0	0	307,625	307,625
Self Insurance	300,000	0	0	300,000
<b>Total</b>	<b>\$561,904</b>	<b>\$239</b>	<b>\$1,269,656</b>	<b>\$1,831,799</b>

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Interfund balances at December 31, 2008, 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 \$738,298 interfund balance between the capital projects trust fund and the sewer and water funds for the repayment of new building costs which were fronted by the County. This interfund balance will be repaid through monthly payments of \$3,076 over a thirty year period. The repayments began in 1998.

Indirect costs are due the general fund from the public assistance fund (\$88,243), the child support enforcement agency fund (\$36,333) and the public defender fund (\$5,499). The general fund owes the children services fund \$70,892 for December 2008 funding. \$15,152 is owed by the public assistance fund to the general fund for rent and utilities. The community economic development grant fund owes the general fund \$30,000 for a cash advance. The jail operations fund owes the general fund \$60,000 for a temporary cash advance made to assist with cash flow difficulties. The self insurance fund owes the general fund \$300,000 for a cash advance. The southern court construction fund owes the capital projects trust fund \$185,000 for a southern court construction advance. The tech park fund owes the growth fund \$234,410 for a construction advance.

***B. Interfund Transfers***

Interfund transfers for the year ended December 31, 2008, consisted of the following:

Transfer to	Transfer From				Total
	General Fund	Mental Retardation Fund	Public Assistance Fund	Nonmajor Funds	
General Fund	\$0	\$0	\$0	\$98,697	\$98,697
Public Assistance Fund	286,202	0	0	0	286,202
Nonmajor Funds	7,693,976	40,000	9,218	364,918	8,108,112
<b>Total</b>	<b>\$7,980,178</b>	<b>\$40,000</b>	<b>\$9,218</b>	<b>\$463,615</b>	<b>\$8,493,011</b>

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 \$55,000 to the general fund for funds deemed in excess of what the clerk of courts and title office need for operation, per statute. The general fund transferred \$286,202 to the public assistance fund to be used for a mandated share of funding. The general fund transferred \$2,197,958 to the children services fund for foster care services. The general fund transferred \$2,823,918 to the jail operations fund and \$863,951 to the county home fund to provide for operating expenses.

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**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.

**Note 19 – Contractual Commitments**

As of December 31, 2008, the County had contractual commitments outstanding for the following projects:

Funds/Projects	Contract Amount Outstanding
General Fund	
Office and Transportation Contracts	\$71,915
Transportation Contracts	23,044
Computer and Technology	18,275
Building and Equipment Maintenance and Repairs	9,843
Health Services	7,285
Special Revenue Funds:	
Mental Retardation Board	
Health and Legal Services, Transportation, and Utilities	69,811
Building and Equipment Maintenance and Repairs	64,888
Computer and Technology	17,898
Public Assistance	
Program Services and Equipment Maintenance	176,069
Motor Vehicle License and Gas Tax	
Consulting, Testing, and Designing	51,106
Utilities and Equipment Repair	22,008
CSEA	
Utilities and Title IV-D Contracts	39,415
County 911	
Utilities and Equipment Repair	1,500
Real Estate Assessment	
Consulting and Maintenance	3,794
Certificate of Title	
Computer and Technology and Office Contracts	11,934
Children's Services	
Foster Care Services	7,000
County Home	
Equipment Repairs and Utilities	8,050
Community Economic Development	
Staffing and Consulting Services	6,312

(continued)

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Funds/Projects	Contract Amount Outstanding
Special Revenue Funds (continued):	
Recorder's Special	
Computer and Technology Contracts	\$6,703
Building and Equipment Maintenance and Repairs	2,734
County Court Special Projects	
Office Contracts	1,000
Joint Public Defender	
Utilities and Rent	3,682
Building and Equipment Maintenance and Repairs	1,500
Capital Projects Funds:	
Permanent Improvement - County Home	
Building and Equipment Maintenance and Repairs	4,800
Permanent Improvement - MRS	
Building and Equipment Maintenance and Repairs	2,324
Capital Projects Trust	
Office Contracts	33,000
Consulting Services	1,268
Tech Park	
Engineering and Consulting	16,600
Court Computerization	
Computer Contracts and Utilities	11,300
Canal	
Building and Equipment Maintenance and Repairs	3,125
Enterprise Funds:	
Sewer Fund	
Construction Project and Equipment Repairs	2,184,806
Consulting and Utilities	86,415
Water Fund	
Construction Project	310,175
Consulting and Utilities	11,156

***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 59 members of the Commission board of trustees, the County appoints 10. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission has the purpose and duty to make studies, maps, plans, recommendations and reports concerning the physical, environmental, social, 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 2008, the County contributed \$60,000 which represents 64 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

**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 2008, 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 2008, the County contributed \$14,330, which represents 89 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 2008, the District's revenues were received from haulers; no monies were contributed by 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 2008, the County contributed \$1,046,701 which represents 8.92 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 Gnadenhutten. 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 2008, the County contributed \$49,410.

*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 2008, 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 2008.

*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 2008.

*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



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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 2008, 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. The County did not make any contributions to this organization in 2008. However, the County reports cash with fiscal agent in the amount of \$1,566,645 for monies held by the organization. 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 – Shared Risk Pool**

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

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Any member may withdraw from PERC at the end of the PERC fiscal year upon providing at least three months prior notice. The withdrawing member agrees any distribution of surplus PERC funds allocable to the withdrawing member are forfeited by the withdrawing member and shall be distributed to the then remaining members in proportion to their interest in the surplus funds or other equitable manner as determined by the Board of Directors. In 2008, the County made payments in the amount of \$297,873 to PERC. Financial information may be obtained from Arthur J. Gallagher Risk Management Services, Inc., MK Ferguson Plaza, 1500 West Third Street, Suite 405, Cleveland, Ohio 44113.

***Note 24 – Related Party Transactions***

During 2008, 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 \$133,086 for such contributions. Starlight Enterprise, Inc. recorded support and revenues and expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of the Workshop. Additional habilitative services provided directly to Workshop clients by the County amounted to \$1,836,767.

The County has outstanding loans with the Tuscarawas County Port Authority, a discretely presented component unit of the County, in the amount of \$975,599 at December 31, 2008 and has agreed to guarantee up to \$2,100,000 in bank loans.

***Note 25 – Starlight Enterprises, Incorporated***

*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.

*Method of Accounting* The organization prepares its financial statements on the accrual basis of accounting.

*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 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, 2008. 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.

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*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.

*Cash Equivalents* For the purposes of the statements of cash flows, the organization considers all highly liquid debt instruments purchased with a maturity date of three months or less to be cash equivalents.

*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 of \$133,086 are reflected in the organization's financial statements as revenue and an administrative expense.

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, 2008, the Workshop had a bank balance of \$329,294. Of this bank balance, \$329,004 was covered by federal depository insurance and \$290 was uncollateralized.

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*E. Capital Assets*

Capital Asset activity for the fiscal year ended December 31, 2008 was as follows:

	Balance 1/1/2008	Additions	Deletions	Balance 12/31/2008
<b>Capital Assets, being depreciated</b>				
Buildings and Improvements	\$651,278	\$128,481	(\$84,781)	\$694,978
Vehicles	121,182	0	(19,391)	101,791
Equipment	209,219	0	(30,435)	178,784
<b>Total Capital Assets being depreciated</b>	<u>981,679</u>	<u>128,481</u>	<u>(134,607)</u>	<u>975,553</u>
<b>Less Accumulated Depreciation</b>				
Buildings and Improvements	(225,431)	(21,312)	43,471	(203,272)
Vehicles	(110,916)	(5,779)	19,391	(97,304)
Equipment	(199,242)	(5,130)	30,435	(173,937)
<b>Total Accumulated Depreciation</b>	<u>(535,589)</u>	<u>(32,221)</u>	<u>93,297</u>	<u>(474,513)</u>
<b>Capital Assets, Net</b>	<u>\$446,090</u>	<u>\$96,260</u>	<u>(\$41,310)</u>	<u>\$501,040</u>

*F. Notes Payable*

A summary of the note transactions for the year ended December 31, 2008, follows:

	Outstanding 1/1/2008	Additions	Reductions	Outstanding 12/31/2008
Tuscarawas County Board of Mental Retardation	\$49,755	\$0	(\$9,746)	\$40,009
Huntington Bank - 6.5-8.25%	107,106	0	(10,014)	97,092
First Federal Bank - 7.375%	0	63,379	0	63,379
<b>Total</b>	<u>\$156,861</u>	<u>\$63,379</u>	<u>(\$19,760)</u>	<u>\$200,480</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, 2008, are as follows:

	Workshop
2009	\$15,475
2010	13,850
2011	13,372
2012	14,425
2013	14,248
Thereafter	<u>129,110</u>
	<u>\$200,480</u>

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*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.

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 County will forgive 1/15<sup>th</sup> 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, 2008, the organization had accounts receivable from related party component units of \$11,134. The organization had no accounts payable to related party component units for the year ended December 31, 2008.

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*K. Deferred Revenue*

During 1997, the Workshop acquired a residence using grant money received from the state. In addition, the Workshop 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 26 – Tuscarawas County Port Authority (TCPA)***

This summary of significant accounting policies of the Tuscarawas County Port Authority is presented to assist in understanding the entity's 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 *Audit and Accounting Guide of 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.

*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 was created December 31, 2000. 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.

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 Port Authority consists of its general operating fund.

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Component units are legally separate organizations for which the Port Authority is financially accountable. The Port Authority is financially accountable for an organization if the Port Authority appoints a voting majority of the organization's governing board and (1) the Port Authority is able to significantly influence the programs or services performed or provided by the organizations; (2) the Port Authority is legally entitled to or can otherwise access the organization's resources; (3) the Port Authority is legally obligated or has otherwise assumed the responsibility to finance the deficits, or provide financial support to the organization; or (4) the Port Authority is obligated for the debt of the organization. Component units also include organizations that are fiscally dependent on the Port Authority in that the Port Authority approves the budget, the issuance of debt or the levying of taxes.

*Discretely Presented Component Unit* The component unit column in the entity-wide financial statements identify the financial date of the Port Authority's component unit, Business Park Incubator. It is reported separately to emphasize that it is legally separate from the Port Authority.

*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, 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. 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 Port Authority has elected not to apply FASB pronouncements and interpretations issued after November 30, 1989. The most significant of the Port Authority's accounting policies are described below.

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.

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

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

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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.

*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 TCPA. 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.

*Pooled Cash and Cash Equivalents* To improve cash management, all cash received by the Port Authority is pooled. All money is maintained in this pool. The Port Authority's interest in the pool is presented as "equity in pooled cash and cash equivalents."

*Deferred Charges* On the financial statements, loan issuance costs are recorded as an expense when incurred. Loan issuance costs are reported as deferred and amortized over the term of the loans using the straight-line method on the financial statements, since the results are not significantly different from the effective interest method.

*Prepaid Items* Payments made to vendors for services that will benefit periods beyond December 31, 2008 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the payment and an expenditure/expense is reported in the year in which services are consumed.

*Accrued Liabilities and Long-Term Obligations* In general, payable and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources and are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid are reported as a liability on the financial statements only to the extent that they are due for payment during the current fiscal year. Bonds and long-term loans are recognized as a liability on the financial statements when due.

*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. Depreciation is computed using the straight-line method over the



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following useful lives: 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. Net assets invested in capital assets consists of capital assets, net of accumulated depreciation, less related debt.

*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.

*Implementation of New Accounting Policies* For 2008, the TCPA has implemented GASB Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions", GASB Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations", and GASB Statement No. 50, "Pension Disclosures".

GASB Statement No. 45 provides guidance on all aspects of OPED reporting by employers.

GASB Statement No. 49 provides guidance on calculating and reporting the costs and obligations associated with pollution cleanup efforts.

GASB Statement No. 50 more closely aligns the financial reporting requirements for pensions with those for other postemployment benefits.

The implementation of GASB Statement No. 45, No. 49, and No. 50 did not affect the presentation of the financial statements of the TCPA.

*B. Cash Equivalents*

State statutes classify monies held by the Port Authority into three categories.

Active monies are public deposits necessary to meet the demands on the treasury. Such monies must be maintained either as cash in the Port Authority 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 Port Authority has identified as not required for use within the current five year period of designation of depositories, Inactive deposits must either be evidence 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.

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
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, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. The State Treasurer's investment pool (STAR Ohio);
7. Certain bankers acceptances and commercial paper notes for a period not to exceed one hundred and eighty days from the purchase date in any amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and
8. Under limited circumstances, corporate debt interests noted in either of the two highest rating classifications by at least two nationally recognized rating agencies.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the Port Authority, and must be purchased with expectation that it will be held to maturity.

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

According to State law, uninsured public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by FDIC, or may pledge a pool of government securities valued at least 105 percent of the total valued of

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

public monies on deposit at the institution. Repurchase agreements must be secured by the specific government securities up on which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within 5 years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the Port Authority's name. During 2008, the Port Authority and public depositories complied with the provision of these statutes.

*Deposit With Financial Institutions* Custodial credit risk is the risk that, in the event of a bank failure, the Port Authority's deposits may not be returned. All deposits are collateralized with eligible securities in amounts equal to at least 105 percent of the carrying value of the uninsured deposits. Such collateral, as permitted by the Ohio Revised Code, is held in single financial institution collateral pools at Federal Reserve Banks, or at member banks of the federal reserve system, in the name of the respective depository bank and pledged as collateral against all of the uninsured public deposits it holds or as specific collateral held at the Federal Reserve Bank in the name of the Port Authority.

At year end the carrying amount of the TCPA's deposits was \$370,869, which includes petty cash in the amount of \$341. The bank balance was \$374,012, all of which was covered by Federal Depository Insurance.

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

*C. Capital Assets*

Capital Asset activity for the fiscal year ended December 31, 2008 was as followed:

	Balance 1/1/2008	Additions	Deletions	Balance 12/31/2008
<b>Capital Assets, not being depreciated</b>				
Land	\$1,197,880	\$0	(\$360,471)	\$837,409
Construction in Progress	13,354	35,264	0	48,618
<b>Total Capital Assets not being depreciated</b>	<b>1,211,234</b>	<b>35,264</b>	<b>(360,471)</b>	<b>886,027</b>
<b>Capital Assets, being depreciated</b>				
Buildings and Improvements	9,426,836	25,698	(3,907,365)	5,545,169
Vehicles	47,638	0	0	47,638
Office Equipment	23,703	0	0	23,703
<b>Total Capital Assets being depreciated</b>	<b>9,498,177</b>	<b>25,698</b>	<b>(3,907,365)</b>	<b>5,616,510</b>
<b>Less Accumulated Depreciation</b>				
Buildings and Improvements	(540,662)	(191,949)	176,635	(555,976)
Vehicles	(16,221)	(8,126)	0	(24,347)
Office Equipment	(12,873)	(3,911)	0	(16,784)
<b>Total Accumulated Depreciation</b>	<b>(569,756)</b>	<b>(203,986)</b>	<b>176,635</b>	<b>(597,107)</b>
<b>Total Capital Assets being depreciated, net</b>	<b>8,928,421</b>	<b>(178,288)</b>	<b>(3,730,730)</b>	<b>5,019,403</b>
<b>Capital Assets, Net</b>	<b>\$10,139,655</b>	<b>(\$143,024)</b>	<b>(\$4,091,201)</b>	<b>\$5,905,430</b>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

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*D. Defined Benefit Pension Plans*

*Pension Benefit Obligation* The TCPA participates in the Ohio 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. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs, and township police) and public safety divisions exist only within the traditional pension 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 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) 222-5601 or (800) 222-7377.

The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in State and local classifications contributed 10 percent of covered payroll.

The TCPA contribution rate for 2008 was 14 percent. For 2008, a portion of the TCPA's contribution equal to 7 percent of covered payroll was allocated to fund the postemployment health care plan. Employer rates are determined actuarially. State statute sets a maximum contribution rate for the TCPA of 14 percent.

The TCPA's required contributions to OPERS for the years ended December 31, 2008, 2007, and 2006 were \$18,993, \$25,828, and \$16,294, respectively. The full amount has been contributed for 2007 and 2006. 92.2 percent has been contributed for 2008. Contributions to the member-directed plan for 2008 were \$3,906 for members and \$7,812 for the employer.

*Post Employment Benefits* The Ohio Public Employees Retirement System (OPERS) maintains a cost-sharing multiple-employer defined benefit postemployment health care plan for qualifying member of both the traditional and combined pension plans. Member of the member-directed plan do not qualify for ancillary benefits, including postemployment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

To qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

The postemployment healthcare plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund postemployment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postemployment health care.

The employer contribution rate for 2008 was 14 percent of covered payroll; 7 percent was the portion that was used to fund health care. The TCPA's required contributions to OPERS for the years ended December 31, 2008, 2007, and 2006 were \$18,993, \$17,013, and \$7,970, respectively. The TCPA's contributions for postemployment health care benefits for the member-directed plan for 2008 were \$3,906. Active members do not make contributions to the postemployment health care plan.

On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCCP) with an effective date of January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

*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 three 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.

*F. Notes Payable*

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

	Balance 1/1/2008	Increase	Decrease	Balance 12/31/2008
Short Term Obligations:				
National City Bank - 7.25%	\$1,500,000	\$0	(\$1,500,000)	\$0
J.P. Morgan Chase - 9.25%	24,429	100,000	(124,429)	0
Total	<u>\$1,524,429</u>	<u>\$100,000</u>	<u>(\$1,624,429)</u>	<u>\$0</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

*G. Long-Term Note Payable*

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

	Balance 1/1/2008	Increase	Decrease	Balance 12/31/2008	Amounts Due In One Year
Long-Term Obligations:					
Tuscarawas County	\$1,008,099	\$0	(\$230,000)	\$778,099	\$30,000
J.P. Morgan Chase	3,832,687	0	(184,457)	3,648,230	251,910
Industrial Development Revenue Bonds	794,437	0	(794,437)	0	0
<b>Total Long-Term Obligations</b>	<b>\$5,635,223</b>	<b>\$0</b>	<b>(\$1,208,894)</b>	<b>\$4,426,329</b>	<b>\$281,910</b>

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 LIBOR plus 1.30 percent. The interest rate will be reset annually.

In May 2006, the TCPA entered into a consolidation agreement with the Tuscarawas County Commissioners. This agreement rolled the three notes payable outstanding into one long-term note. The loan will bear no interest. The loan is to be paid back in \$2,500 monthly payments with the last payment due in August 2038. However, the loan agreement requires the Port Authority to pay all proceeds from the balance of the Midvale property or land to the Tuscarawas County Commissioners if sold before the loan is paid off.

On February 9, 2007, the Port Authority issued \$800,000 in revenue bonds. The bonds were issued for the purpose of renovating the South Gateway Park Building. The revenue bonds were issued with an interest rate of 5.78 percent. The revenue bonds maturing September 30, 2022 are subject to mandatory sinking fund redemption. The mandatory sinking fund redemption is to occur on October 31, 2007, and on each month thereafter at 100 percent of the principal amount thereof, plus accrued interest.

The annual requirements to retire debt are as follows:

Year	Principal	Interest	Total
2009	\$281,910	\$159,901	\$441,811
2010	293,548	148,262	441,810
2011	305,724	136,086	441,810
2012	318,462	123,348	441,810
2013	331,790	110,021	441,811
2014-2018	1,881,427	327,623	2,209,050
2019-2023	685,369	17,425	702,794
2024-2028	150,000	0	150,000
2029-2033	150,000	0	150,000
2034-2038	28,099	0	28,099
<b>Totals</b>	<b>\$4,426,329</b>	<b>\$1,022,666</b>	<b>\$5,448,995</b>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2008*

*H. Operating Leases*

The Port Authority leases building space under leases that are considered non-cancelable by either party. A summary of the cost and carrying value of each asset and the amount of lease payments that came due during the period (including outstanding amounts) is summarized below. As of December 31, 2008, the Port Authority had no outstanding lease payments; therefore, no accounts receivable are reported within the basic financial statements.

<u>Leased Asset</u>	<u>Asset Cost</u>	<u>Accumulated Depreciation</u>	<u>Carrying Value</u>
Midvale Building	\$264,941	\$33,400	\$231,541
TCPA Business Park	4,157,811	416,928	3,740,883
Total	<u>\$4,422,752</u>	<u>\$450,328</u>	<u>\$3,972,424</u>

The following is a schedule of future long-term lease payments required under the operating leases as of December 31, 2008:

Year Ending December 31,	Activities <u>Operating Lease</u>
2009	\$394,009
2010	211,841
2011	152,410
2012	152,410
2013	152,410
2014-2018	762,050
2019	1,250
Total Lease Payments	<u>\$1,826,380</u>

*I. Economic 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.

*J. 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, 2006 the Business Park received an exemption from Federal income tax under IRC Section 501(c)(3), effective August 7, 2003. Since the business park imposes a financial burden on the TCPA, the Business Parks is 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, 2008*

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The financial statements of the Business Park have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Business Park also applied Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, provided they do not conflict or contradict GASB pronouncements. The Business Park has elected not to apply FASB pronouncements and interpretations issued after November 30, 1989. The most significant of the Business Park's accounting policies are described below.

*Measurement Focus and Basis of Accounting* The Business Park's fund is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the statement of fund net assets. Net assets (i.e., equity) is segregated into invested in capital assets, net of related debt, and unrestricted components. Operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurement made. The Business Park uses the accrual basis of accounting in which revenue is recognized when earned and expenses when incurred.

*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.

*Operating Revenues and Expenses* Operating revenues are those revenues that are generated directly from primary activity. For the Business Park, these revenues are rental fees and permit fees. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the Business Park. All revenue and expenses not meeting these definitions are classified as non-operating.

*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.



**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2008

*Capital Assets* A summary of the Business Park's capital assets at December 31, 2008 follows:

	Balance 1/1/2008	Additions	Deletions	Balance 12/31/2008
<b>Capital Assets, being depreciated</b>				
Improvements other than buildings	\$28,768	\$0	\$0	\$28,768
Furniture and equipment	10,256	0	0	10,256
<b>Total Capital Assets being depreciated</b>	<u>39,024</u>	<u>0</u>	<u>0</u>	<u>39,024</u>
<b>Less Accumulated Depreciation</b>				
Improvements other than buildings	(10,843)	(2,878)	0	(13,721)
Furniture and equipment	(4,685)	(1,677)	0	(6,362)
<b>Total Accumulated Depreciation</b>	<u>(15,528)</u>	<u>(4,555)</u>	<u>0</u>	<u>(20,083)</u>
<b>Total Capital Assets being depreciated, net</b>	<u>23,496</u>	<u>(4,555)</u>	<u>0</u>	<u>18,941</u>
<b>Capital Assets, Net</b>	<u><u>\$23,496</u></u>	<u><u>(\$4,555)</u></u>	<u><u>\$0</u></u>	<u><u>\$18,941</u></u>

*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 borrowings used for 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, enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

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

*Subsequent Events* Sanders Transfer had a two year lease agreement with the TCPA that would have expired on August 1, 2010. In January 2009, Sanders Transfer notified the TCPA that they would cease operation.

The TCPA, in order to satisfy the needs of the customers being served in that warehouse, took over the operation of the warehouse. The TCPA Board considered their alternatives and elected to continue to operate and develop the now named Reeves Mill Logistics Warehouse.

The TCPA would also have to write off the loans receivable from the Sanders Transfer in the amount of \$28,847.

***Note 27 – Subsequent Event***

In February of 2009, the Tuscarawas County commissioners announced the closing of Colonial Manor, the county home in New Philadelphia, due to dwindling revenues and increasing costs. The number of residents has declined over the years to 39 residents in 2009. The operating costs have exceeded \$1.1 million annually, which is funded primarily by the County's general fund. Operations of the facility will cease by October 1, 2009.

## 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.*

County Wireless 911 - *To account for revenues expended for the implementation and operation of a wireless 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 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 2008, therefore, budgetary information is not provided.*

(continued)

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

**Nonmajor Special Revenue Funds (continued)**

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

*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 Task Force  
Felony Delinquent Care Fund  
Sheriff Concealed Handgun License Fund  
Victim Assistance 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  
County Court Special Projects Fund  
Juvenile Court Special Projects Fund  
Common Pleas Special Projects Fund  
Juvenile Court Title IV-E Fund  
Department of Treasury Seizure of Monies Fund  
Jury Administration Fund  
Joint Public Defender Fund

(continued)

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

**Nonmajor Debt Service Fund**

The Debt Service Fund is used to account for financial resources to be used for debt payments.

General Obligation Bond Retirement Fund - *To account for transfers from the County General Fund expended for debt payments.*

**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.*

Capital Projects Fund - *To account for various revenues to be used for various County capital projects.*

Southern Court Construction Fund – *To account for the construction and improvement of the Southern Courthouse. The fund did not have any budgetary activity in 2008, therefore, budgetary information is not provided.*

Tech Park Fund - *To account for grant and construction-related activities for the Tuscarawas County Tech Park.*

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

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

**Combining Statements**  
**And**  
**Individual Fund Schedules**

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2008*

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$7,186,974	\$4,330,601	\$11,517,575
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	911,562	0	911,562
Materials and Supplies Inventory	36,456	0	36,456
Accounts Receivable	10,065	3,915	13,980
Interfund Receivable	346,358	923,298	1,269,656
Intergovernmental Receivable	1,321,432	7,145	1,328,577
Prepaid Items	94,994	0	94,994
Property Taxes Receivable	1,278,670	0	1,278,670
Loans Receivable	0	3,110,366	3,110,366
Loans Receivable from Component Unit	907,877	0	907,877
<i>Total Assets</i>	<u>\$12,094,388</u>	<u>\$8,375,325</u>	<u>\$20,469,713</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
Accounts Payable	\$386,447	\$25,176	\$411,623
Accrued Wages	169,811	442	170,253
Contracts Payable	28,162	480	28,642
Intergovernmental Payable	354,598	1,139	355,737
Interfund Payable	197,727	421,378	619,105
Deferred Revenue	2,249,392	7,145	2,256,537
<i>Total Liabilities</i>	<u>3,386,137</u>	<u>455,760</u>	<u>3,841,897</u>
<b>Fund Balances</b>			
Reserved for Encumbrances	492,996	123,060	616,056
Reserved for Loans Receivable	877,633	248,500	1,126,133
Reserved for Interfund Receivable	0	738,298	738,298
Reserved for Port Authority Guaranty	911,562	0	911,562
Unreserved, Undesignated Reported in:			
Special Revenue Funds	6,426,060	0	6,426,060
Capital Projects Funds	0	6,809,707	6,809,707
<i>Total Fund Balances</i>	<u>8,708,251</u>	<u>7,919,565</u>	<u>16,627,816</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$12,094,388</u>	<u>\$8,375,325</u>	<u>\$20,469,713</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2008*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Fund	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$1,364,744	\$0	\$0	\$1,364,744
Intergovernmental	5,801,947	0	193,717	5,995,664
Licenses and Permits	190	0	0	190
Fines and Forfeitures	164,746	0	0	164,746
Rentals	0	0	10,664	10,664
Charges for Services	2,653,973	0	104,857	2,758,830
Contributions and Donations	14,127	0	6,490	20,617
Other	623,297	0	11,142	634,439
<i>Total Revenues</i>	<u>10,623,024</u>	<u>0</u>	<u>326,870</u>	<u>10,949,894</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	2,108,796	0	0	2,108,796
Judicial	481,660	0	0	481,660
Public Safety	4,675,547	0	0	4,675,547
Public Works	492,566	0	0	492,566
Health	325,990	0	0	325,990
Human Services	9,573,834	0	0	9,573,834
Economic Development and Assistance	25,000	0	0	25,000
Intergovernmental	730,947	0	0	730,947
Capital Outlay	0	0	667,290	667,290
Debt Service:				
Principal Retirement	6,230	35,000	0	41,230
Interest and Fiscal Charges	350	22,456	0	22,806
<i>Total Expenditures</i>	<u>18,420,920</u>	<u>57,456</u>	<u>667,290</u>	<u>19,145,666</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(7,797,896)</u>	<u>(57,456)</u>	<u>(340,420)</u>	<u>(8,195,772)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	18,569	0	0	18,569
Transfers In	7,871,945	57,456	178,711	8,108,112
Transfers Out	(402,515)	0	(61,100)	(463,615)
<i>Total Other Financing Sources (Uses)</i>	<u>7,487,999</u>	<u>57,456</u>	<u>117,611</u>	<u>7,663,066</u>
<i>Net Change in Fund Balance</i>	(309,897)	0	(222,809)	(532,706)
<i>Fund Balance Beginning of Year</i>	9,018,148	0	8,142,374	17,160,522
<i>Fund Balances End of Year</i>	<u>\$8,708,251</u>	<u>\$0</u>	<u>\$7,919,565</u>	<u>\$16,627,816</u>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2008*

	Child Support Enforcement Agency	County 911	County Wireless 911	Jail Operations
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$33,854	\$2,483,818	\$411,993	\$33,198
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Materials and Supplies Inventory	3,029	0	0	16,501
Accounts Receivable	589	0	0	426
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	163,936	0	0	0
Prepaid Items	3,468	78,864	0	7,437
Property Taxes Receivable	0	0	0	0
Loans Receivable from Component Unit	0	0	0	0
<i>Total Assets</i>	<u>\$204,876</u>	<u>\$2,562,682</u>	<u>\$411,993</u>	<u>\$57,562</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$2,687	\$3,581	\$9,918	\$29,611
Accrued Wages	31,054	24,259	588	49,441
Contracts Payable	13,933	0	0	0
Intergovernmental Payable	50,551	33,837	713	69,999
Interfund Payable	60,451	268	0	60,000
Deferred Revenue	14,951	0	0	0
<i>Total Liabilities</i>	<u>173,627</u>	<u>61,945</u>	<u>11,219</u>	<u>209,051</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	6,622	3,320	152	3,075
Reserved for Loans Receivable	0	0	0	0
Reserved for Port Authority Guaranty	0	0	0	0
Unreserved, Undesignated (Deficit)	24,627	2,497,417	400,622	(154,564)
<i>Total Fund Balances (Deficit)</i>	<u>31,249</u>	<u>2,500,737</u>	<u>400,774</u>	<u>(151,489)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$204,876</u>	<u>\$2,562,682</u>	<u>\$411,993</u>	<u>\$57,562</u>



Real Estate Assessment	Certificate Of Title	Children's Services	County Home	Litter Control	Dog and Kennel
\$1,665,849	\$456,730	\$464,551	\$54,531	\$107,261	\$64,567
0	0	0	0	0	0
0	2,807	0	10,960	0	624
0	0	0	0	0	70
0	0	70,892	0	0	0
0	0	5,500	0	0	0
350	0	0	1,128	0	512
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$1,666,199</u>	<u>\$459,537</u>	<u>\$540,943</u>	<u>\$66,619</u>	<u>\$107,261</u>	<u>\$65,773</u>
\$3,182	\$0	\$263,622	\$22,866	\$0	\$4,172
10,200	5,738	0	19,276	0	2,582
0	0	0	1,337	0	0
16,368	9,323	252	80,642	46	4,476
0	0	130	0	0	0
0	0	0	0	0	0
<u>29,750</u>	<u>15,061</u>	<u>264,004</u>	<u>124,121</u>	<u>46</u>	<u>11,230</u>
5,991	17,757	5,129	11,596	2,243	889
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,630,458</u>	<u>426,719</u>	<u>271,810</u>	<u>(69,098)</u>	<u>104,972</u>	<u>53,654</u>
<u>1,636,449</u>	<u>444,476</u>	<u>276,939</u>	<u>(57,502)</u>	<u>107,215</u>	<u>54,543</u>
<u>\$1,666,199</u>	<u>\$459,537</u>	<u>\$540,943</u>	<u>\$66,619</u>	<u>\$107,261</u>	<u>\$65,773</u>

(continued)

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2008*

	Delinquent Real Estate Collection	Community Mental Health	Aging	Growth
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$269,082	\$0	\$0	\$0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	0	911,562
Materials and Supplies Inventory	0	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	234,410
Intergovernmental Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Property Taxes Receivable	0	378,761	899,909	0
Loans Receivable from Component Unit	0	0	0	907,877
<i>Total Assets</i>	<u>\$269,082</u>	<u>\$378,761</u>	<u>\$899,909</u>	<u>\$2,053,849</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Accrued Wages	1,420	0	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	4,412	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	378,761	899,909	0
<i>Total Liabilities</i>	<u>5,832</u>	<u>378,761</u>	<u>899,909</u>	<u>0</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	1,651	0	0	55,000
Reserved for Loans Receivable	0	0	0	877,633
Reserved for Port Authority Guaranty	0	0	0	911,562
Unreserved, Undesignated (Deficit)	261,599	0	0	209,654
<i>Total Fund Balances (Deficit)</i>	<u>263,250</u>	<u>0</u>	<u>0</u>	<u>2,053,849</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$269,082</u>	<u>\$378,761</u>	<u>\$899,909</u>	<u>\$2,053,849</u>

Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$401,962	\$194,547	\$545,031	\$7,186,974
0	0	0	911,562
217	0	2,318	36,456
0	0	8,980	10,065
41,056	0	0	346,358
1,056,695	81,368	13,933	1,321,432
0	0	3,235	94,994
0	0	0	1,278,670
0	0	0	907,877
<u>\$1,499,930</u>	<u>\$275,915</u>	<u>\$573,497</u>	<u>\$12,094,388</u>
\$4,993	\$2,655	\$39,160	\$386,447
2,854	5,684	16,715	169,811
11,900	0	992	28,162
45,776	9,815	28,388	354,598
71,379	0	5,499	197,727
907,595	48,176	0	2,249,392
<u>1,044,497</u>	<u>66,330</u>	<u>90,754</u>	<u>3,386,137</u>
284,943	11,506	83,122	492,996
0	0	0	877,633
0	0	0	911,562
170,490	198,079	399,621	6,426,060
<u>455,433</u>	<u>209,585</u>	<u>482,743</u>	<u>8,708,251</u>
<u>\$1,499,930</u>	<u>\$275,915</u>	<u>\$573,497</u>	<u>\$12,094,388</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2008*

	Child Support Enforcement Agency	County 911	County Wireless 911	Jail Operations
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Intergovernmental	1,531,250	0	166,895	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	36
Charges for Services	319,592	0	0	41,748
Contributions and Donations	0	0	0	0
Other	65,224	127	0	3,942
<i>Total Revenues</i>	<u>1,916,066</u>	<u>127</u>	<u>166,895</u>	<u>45,726</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	1,333,550	69,939	2,904,793
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,125,893	0	0	0
Economic Development and Assistance	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	1,157	0	0	5,073
Interest and Fiscal Charges	282	0	0	68
<i>Total Expenditures</i>	<u>2,127,332</u>	<u>1,333,550</u>	<u>69,939</u>	<u>2,909,934</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(211,266)</u>	<u>(1,333,423)</u>	<u>96,956</u>	<u>(2,864,208)</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	18,569	0	0	0
Transfers In	178,026	758,400	303,818	2,823,918
Transfers Out	0	(303,818)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>196,595</u>	<u>454,582</u>	<u>303,818</u>	<u>2,823,918</u>
<i>Net Change in Fund Balance</i>	(14,671)	(878,841)	400,774	(40,290)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>45,920</u>	<u>3,379,578</u>	<u>0</u>	<u>(111,199)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$31,249</u></u>	<u><u>\$2,500,737</u></u>	<u><u>\$400,774</u></u>	<u><u>(\$151,489)</u></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	2,426,516	0	0	0
190	0	0	0	0	0
0	0	0	0	0	11,612
956,515	458,257	0	296,805	0	201,713
0	0	2,506	0	0	3,296
19,937	3,049	70,250	10,787	0	15,409
<u>976,642</u>	<u>461,306</u>	<u>2,499,272</u>	<u>307,592</u>	<u>0</u>	<u>232,030</u>
862,803	364,605	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	223,656
0	0	4,932,869	1,276,582	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>862,803</u>	<u>364,605</u>	<u>4,932,869</u>	<u>1,276,582</u>	<u>0</u>	<u>223,656</u>
113,839	96,701	(2,433,597)	(968,990)	0	8,374
0	0	0	0	0	0
0	0	2,207,176	863,951	0	0
0	(55,000)	0	0	(7,757)	0
<u>0</u>	<u>(55,000)</u>	<u>2,207,176</u>	<u>863,951</u>	<u>(7,757)</u>	<u>0</u>
113,839	41,701	(226,421)	(105,039)	(7,757)	8,374
1,522,610	402,775	503,360	47,537	114,972	46,169
<u>\$1,636,449</u>	<u>\$444,476</u>	<u>\$276,939</u>	<u>(\$57,502)</u>	<u>\$107,215</u>	<u>\$54,543</u>

(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, 2008*

	Delinquent Real Estate Collection	Community Mental Health	Aging	Growth
<b>Revenues</b>				
Property Taxes	\$0	\$370,470	\$994,274	\$0
Intergovernmental	0	42,604	233,221	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Charges for Services	130,936	0	0	0
Contributions and Donations	0	0	0	0
Other	0	0	0	186,116
<i>Total Revenues</i>	<u>130,936</u>	<u>413,074</u>	<u>1,227,495</u>	<u>186,116</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	129,104	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	1,230,259	0
Economic Development and Assistance	0	0	0	25,000
Intergovernmental	0	413,074	0	0
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>129,104</u>	<u>413,074</u>	<u>1,230,259</u>	<u>25,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,832</u>	<u>0</u>	<u>(2,764)</u>	<u>161,116</u>
<b>Other Financing Sources (Uses)</b>				
Inception of Capital Lease	0	0	0	0
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,832	0	(2,764)	161,116
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>261,418</u>	<u>0</u>	<u>2,764</u>	<u>1,892,733</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$263,250</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,053,849</u></u>

Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$1,364,744
875,505	433,276	92,680	5,801,947
0	0	0	190
0	0	153,098	164,746
3,200	28,877	216,330	2,653,973
0	7,575	750	14,127
10,423	602	237,431	623,297
<u>889,128</u>	<u>470,330</u>	<u>700,289</u>	<u>10,623,024</u>
38,895	9,954	703,435	2,108,796
0	0	481,660	481,660
0	367,265	0	4,675,547
492,566	0	0	492,566
0	0	102,334	325,990
0	0	8,231	9,573,834
0	0	0	25,000
296,495	0	21,378	730,947
0	0	0	6,230
0	0	0	350
<u>827,956</u>	<u>377,219</u>	<u>1,317,038</u>	<u>18,420,920</u>
61,172	93,111	(616,749)	(7,797,896)
0	0	0	18,569
84,304	17,569	634,783	7,871,945
0	0	(35,940)	(402,515)
<u>84,304</u>	<u>17,569</u>	<u>598,843</u>	<u>7,487,999</u>
145,476	110,680	(17,906)	(309,897)
309,957	98,905	500,649	9,018,148
<u>\$455,433</u>	<u>\$209,585</u>	<u>\$482,743</u>	<u>\$8,708,251</u>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2008*

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement M.R.S.	Capital Projects
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$217,743	\$7,716	\$2,315,091	\$1,081,543
Accounts Receivable	0	259	0	625
Interfund Receivable	0	0	0	923,298
Intergovernmental Receivable	0	0	0	0
Loans Receivable	0	0	0	3,110,366
<i>Total Assets</i>	<u>\$217,743</u>	<u>\$7,975</u>	<u>\$2,315,091</u>	<u>\$5,115,832</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts Payable	\$0	\$1,800	\$0	\$219
Accrued Wages	0	0	0	0
Contracts Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Interfund Payable	0	0	0	0
Deferred Revenue	0	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>1,800</u>	<u>0</u>	<u>219</u>
<b>Fund Balances</b>				
Reserved for Encumbrances	0	3,000	2,324	34,455
Reserved for Loans Receivable	0	0	0	248,500
Reserved for Interfund Receivable	0	0	0	738,298
Unreserved, Undesignated (Deficit)	217,743	3,175	2,312,767	4,094,360
<i>Total Fund Balances (Deficit)</i>	<u>217,743</u>	<u>6,175</u>	<u>2,315,091</u>	<u>5,115,613</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$217,743</u>	<u>\$7,975</u>	<u>\$2,315,091</u>	<u>\$5,115,832</u>



Southern Court Construction	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$0	\$443,865	\$264,643	\$4,330,601
0	0	3,031	3,915
0	0	0	923,298
0	7,145	0	7,145
0	0	0	3,110,366
<u>\$0</u>	<u>\$451,010</u>	<u>\$267,674</u>	<u>\$8,375,325</u>
\$0	\$0	\$23,157	\$25,176
0	0	442	442
0	0	480	480
0	0	1,139	1,139
185,000	234,410	1,968	421,378
0	7,145	0	7,145
<u>185,000</u>	<u>241,555</u>	<u>27,186</u>	<u>455,760</u>
0	65,148	18,133	123,060
0	0	0	248,500
0	0	0	738,298
(185,000)	144,307	222,355	6,809,707
<u>(185,000)</u>	<u>209,455</u>	<u>240,488</u>	<u>7,919,565</u>
<u>\$0</u>	<u>\$451,010</u>	<u>\$267,674</u>	<u>\$8,375,325</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2008*

	Permanent Improvement	Permanent Improvement County Home	Permanent Improvement M.R.S.	Capital Projects
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$0	\$0
Rentals	0	0	0	3,125
Charges for Services	0	0	0	0
Contributions and Donations	0	0	0	0
Other	0	7,204	0	3,912
<i>Total Revenues</i>	0	7,204	0	7,037
<b>Expenditures</b>				
Capital Outlay	17,500	34,955	145,573	87,295
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,500)	(27,751)	(145,573)	(80,258)
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	3,644	0	165,067
Transfers Out	0	0	0	(61,100)
<i>Total Other Financing Sources (Uses)</i>	0	3,644	0	103,967
<i>Net Change in Fund Balance</i>	(17,500)	(24,107)	(145,573)	23,709
<i>Fund Balance (Deficit) Beginning of Year</i>	235,243	30,282	2,460,664	5,091,904
<i>Fund Balances (Deficit) End of Year</i>	<u>\$217,743</u>	<u>\$6,175</u>	<u>\$2,315,091</u>	<u>\$5,115,613</u>

Southern Court Construction	Tech Park	Other	Total Nonmajor Capital Projects Funds
\$0	\$193,717	\$0	\$193,717
0	0	7,539	10,664
0	0	104,857	104,857
0	0	6,490	6,490
0	0	26	11,142
0	193,717	118,912	326,870
0	163,862	218,105	667,290
0	29,855	(99,193)	(340,420)
0	0	10,000	178,711
0	0	0	(61,100)
0	0	10,000	117,611
0	29,855	(89,193)	(222,809)
(185,000)	179,600	329,681	8,142,374
(\$185,000)	\$209,455	\$240,488	\$7,919,565

### ***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  
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  
Ohio Housing Trust Fund  
Tax Sale Fund  
Auction Clearing Fund  
MRDD Employee Flexible Spending Fund

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds*  
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Deductions	Balance 12/31/2008
<b>REAL ESTATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,783,942	\$64,864,961	\$64,421,033	\$2,227,870
Property Taxes Receivable	68,721,190	73,892,900	68,721,190	73,892,900
<i>Total Assets</i>	<u>\$70,505,132</u>	<u>\$138,757,861</u>	<u>\$133,142,223</u>	<u>\$76,120,770</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$70,505,132</u>	<u>\$76,120,770</u>	<u>\$70,505,132</u>	<u>\$76,120,770</u>
<b>TANGIBLE PERSONAL PROPERTY TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$269,380	\$3,803,365	\$3,952,177	\$120,568
Property Taxes Receivable	8,563,771	5,135,652	8,563,771	5,135,652
<i>Total Assets</i>	<u>\$8,833,151</u>	<u>\$8,939,017</u>	<u>\$12,515,948</u>	<u>\$5,256,220</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$8,833,151</u>	<u>\$5,256,220</u>	<u>\$8,833,151</u>	<u>\$5,256,220</u>
<b>SCHOOL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$48,785,095</u>	<u>\$48,785,095</u>	<u>\$0</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$0</u>	<u>\$48,785,095</u>	<u>\$48,785,095</u>	<u>\$0</u>
<b>MUNICIPAL CORPORATION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$8,613,771</u>	<u>\$8,613,771</u>	<u>\$0</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$0</u>	<u>\$8,613,771</u>	<u>\$8,613,771</u>	<u>\$0</u>
<b>TOWNSHIP</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$0</u>	<u>\$8,017,960</u>	<u>\$8,017,960</u>	<u>\$0</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$0</u>	<u>\$8,017,960</u>	<u>\$8,017,960</u>	<u>\$0</u>
<b>ESTATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$966,747</u>	<u>\$1,469,503</u>	<u>\$1,437,178</u>	<u>\$999,072</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$966,747</u>	<u>\$1,469,503</u>	<u>\$1,437,178</u>	<u>\$999,072</u>
<b>MANUFACTURED HOME TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$90,186</u>	<u>\$664,399</u>	<u>\$686,354</u>	<u>\$68,231</u>
<b>Liabilities</b>				
Intergovernmental Payable	<u>\$90,186</u>	<u>\$664,399</u>	<u>\$686,354</u>	<u>\$68,231</u>

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Deductions	Balance 12/31/2008
<b>HOTEL LODGING TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$391,786	\$391,786	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$391,786	\$391,786	\$0
<b>CIGARETTE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$14	\$3,039	\$3,053	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$14	\$3,039	\$3,053	\$0
<b>UNDIVIDED INCOME TAX - REAL PROPERTY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$93,418	\$93,068	\$350
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$93,418	\$93,068	\$350
<b>STATE TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$80,879	\$581,779	\$662,658	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$80,879	\$581,779	\$662,658	\$0
<b>COURT AGENCY</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$495,436	\$13,430,984	\$13,425,057	\$501,363
<b>Liabilities</b>				
Intergovernmental Payable	\$495,436	\$13,430,984	\$13,425,057	\$501,363
<b>SHERIFF</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$382,771	\$4,767,235	\$4,851,115	\$298,891
<b>Liabilities</b>				
Undistributed Monies	\$382,771	\$4,767,235	\$4,851,115	\$298,891
<b>COMMUNITY MENTAL HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,082,306	\$8,728,814	\$8,664,773	\$2,146,347
<b>Liabilities</b>				
Undistributed Monies	\$2,082,306	\$8,728,814	\$8,664,773	\$2,146,347

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Deductions	Balance 12/31/2008
<b>LAW ENFORCEMENT TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$61,839	\$24,685	\$36,344	\$50,180
<b>Liabilities</b>				
Undistributed Monies	\$61,839	\$24,685	\$36,344	\$50,180
<b>LIBRARY LOCAL GOVERNMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,205,961	\$3,205,961	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$3,205,961	\$3,205,961	\$0
<b>SOIL AND WATER</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$39,387	\$297,925	\$322,527	\$14,785
<b>Liabilities</b>				
Undistributed Monies	\$39,387	\$297,925	\$322,527	\$14,785
<b>LAW LIBRARY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$366	\$118,926	\$119,292	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$366	\$118,926	\$119,292	\$0
<b>LIBRARY</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$403,142	\$403,142	\$0
<b>Liabilities</b>				
Intergovernmental Payable	\$0	\$403,142	\$403,142	\$0
<b>DISTRICT BOARD OF HEALTH</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,569,496	\$4,211,566	\$3,927,777	\$2,853,285
<b>Liabilities</b>				
Undistributed Monies	\$2,569,496	\$4,211,566	\$3,927,777	\$2,853,285
<b>REGIONAL PLANNING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$7,700	\$92,616	\$97,633	\$2,683
<b>Liabilities</b>				
Undistributed Monies	\$7,700	\$92,616	\$97,633	\$2,683

(continued)

**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
*For the Year Ended December 31, 2008*

	Balance 12/31/2007	Additions	Deductions	Balance 12/31/2008
<b>CLASSIFIED TAX</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$19	\$0	\$0	\$19
<b>Liabilities</b>				
Intergovernmental Payable	\$19	\$0	\$0	\$19
<b>FAMILY AND CHILDREN FIRST COUNCIL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$141,836	\$85,311	\$69,651	\$157,496
<b>Liabilities</b>				
Undistributed Monies	\$141,836	\$85,311	\$69,651	\$157,496
<b>OHIO ELECTIONS COMMISSION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$345	\$515	\$790	\$70
<b>Liabilities</b>				
Undistributed Monies	\$345	\$515	\$790	\$70
<b>PAYROLL</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,359,480	\$13,808,520	\$13,819,212	\$1,348,788
<b>Liabilities</b>				
Undistributed Monies	\$1,359,480	\$13,808,520	\$13,819,212	\$1,348,788
<b>DRESS DOWN</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,028	\$28,433	\$27,839	\$1,622
<b>Liabilities</b>				
Undistributed Monies	\$1,028	\$28,433	\$27,839	\$1,622
<b>LOCAL EMERGENCY PLANNING COMMISSION</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$48,024	\$29,088	\$23,284	\$53,828
<b>Liabilities</b>				
Undistributed Monies	\$48,024	\$29,088	\$23,284	\$53,828
<b>EMERGENCY MANAGEMENT</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$18,124	\$45,383	\$45,438	\$18,069
<b>Liabilities</b>				
Undistributed Monies	\$18,124	\$45,383	\$45,438	\$18,069

(continued)



**Tuscarawas County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*Agency Funds (continued)*  
For the Year Ended December 31, 2008

	Balance 12/31/2007	Additions	Deductions	Balance 12/31/2008
<b>OHIO HOUSING TRUST</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$69,837	\$357,836	\$378,472	\$49,201
<b>Liabilities</b>				
Undistributed Monies	\$69,837	\$357,836	\$378,472	\$49,201
<b>TAX SALE</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,500	\$5,000	\$2,500	\$5,000
<b>Liabilities</b>				
Intergovernmental Payable	\$2,500	\$5,000	\$2,500	\$5,000
<b>AUCTION CLEARING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$2,693	\$46,241	\$48,850	\$84
<b>Liabilities</b>				
Undistributed Monies	\$2,693	\$46,241	\$48,850	\$84
<b>MRDD EMPLOYEE FLEXIBLE SPENDING</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,278	\$14,457	\$14,649	\$5,086
<b>Liabilities</b>				
Undistributed Monies	\$5,278	\$14,457	\$14,649	\$5,086
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$9,601,406	\$168,793,495	\$168,272,267	\$10,122,634
Cash and Cash Equivalents in Segregated Accounts	878,207	18,198,219	18,276,172	800,254
Property Taxes Receivable	77,284,961	79,028,552	77,284,961	79,028,552
<i>Total Assets</i>	<u>\$87,764,574</u>	<u>\$266,020,266</u>	<u>\$263,833,400</u>	<u>\$89,951,440</u>
<b>Liabilities</b>				
Intergovernmental Payable	\$80,974,430	\$167,161,753	\$165,185,158	\$82,951,025
Undistributed Monies	6,790,144	32,538,625	32,328,354	7,000,415
<i>Total Liabilities</i>	<u>\$87,764,574</u>	<u>\$199,700,378</u>	<u>\$197,513,512</u>	<u>\$89,951,440</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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,931,196	\$4,005,637	\$3,827,777	(\$177,860)
Sales Taxes	9,382,304	9,382,304	9,382,304	0
Intergovernmental	2,736,500	2,740,110	2,835,129	95,019
Interest	2,111,000	1,911,000	2,039,825	128,825
Licenses and Permits	7,850	7,850	6,957	(893)
Fines and Forfeitures	202,000	202,000	217,868	15,868
Rentals	87,000	87,000	82,166	(4,834)
Charges for Services	2,250,640	2,324,946	2,344,337	19,391
Contributions and Donations	400	700	300	(400)
Other	137,132	161,625	126,185	(35,440)
<i>Total Revenues</i>	20,846,022	20,823,172	20,862,848	39,676
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	367,151	368,951	368,041	910
Contractual Services	16,769	16,019	15,796	223
Materials and Supplies	2,023	2,323	2,315	8
Other	23,150	23,359	23,329	30
Total Commissioners	409,093	410,652	409,481	1,171
Microfilming Services:				
Contractual Services	8,980	10,131	9,987	144
Materials and Supplies	300	0	0	0
Total Microfilming Services	9,280	10,131	9,987	144
Auditor - General:				
Personal Services	327,283	320,860	303,832	17,028
Contractual Services	77,119	83,406	79,316	4,090
Materials and Supplies	11,845	11,715	10,044	1,671
Other	500	770	770	0
Total Auditor - General	416,747	416,751	393,962	22,789
Treasurer:				
Personal Services	244,015	244,015	242,290	1,725
Contractual Services	37,860	37,860	37,653	207
Materials and Supplies	5,626	5,626	4,002	1,624
Capital Outlay	4,300	10,300	9,910	390
Other	2,200	2,200	2,129	71
Total Treasurer	\$294,001	\$300,001	\$295,984	\$4,017

(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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Prosecuting Attorney:				
Personal Services	\$767,310	\$767,310	\$763,069	\$4,241
Contractual Services	14,500	14,500	14,424	76
Materials and Supplies	3,018	3,018	3,000	18
Other	57,852	57,852	57,852	0
<b>Total Prosecuting Attorney</b>	<b>842,680</b>	<b>842,680</b>	<b>838,345</b>	<b>4,335</b>
Budget Commission:				
Other	0	74,440	74,440	0
Surplus Property Sales:				
Contractual Services	100	100	0	100
Bureau of Inspection:				
Contractual Services	73,000	79,094	79,094	0
Data Processing Board:				
Personal Services	187,619	185,159	170,908	14,251
Contractual Services	44,173	42,833	35,334	7,499
Materials and Supplies	1,619	2,119	1,745	374
Capital Outlay	245	3,545	2,525	1,020
<b>Total Data Processing Board</b>	<b>233,656</b>	<b>233,656</b>	<b>210,512</b>	<b>23,144</b>
Board of Elections:				
Personal Services	700,609	737,886	733,461	4,425
Contractual Services	150,154	189,877	189,652	225
Materials and Supplies	45,898	29,759	28,507	1,252
Capital Outlay	1,221	6,175	6,175	0
Other	1,000	1,840	1,840	0
<b>Total Board of Elections</b>	<b>898,882</b>	<b>965,537</b>	<b>959,635</b>	<b>5,902</b>
SOS Mandated Costs:				
Contractual Services	0	21,000	19,555	1,445
Materials and Supplies	0	535	535	0
<b>Total SOS Mandated Costs</b>	<b>0</b>	<b>21,535</b>	<b>20,090</b>	<b>1,445</b>
Maintenance:				
Personal Services	189,357	188,357	176,833	11,524
Contractual Services	327,857	332,703	327,020	5,683
Materials and Supplies	193,769	199,229	196,944	2,285
Capital Outlay	5,000	5,540	3,782	1,758
Other	0	154	154	0
<b>Total Maintenance</b>	<b>\$715,983</b>	<b>\$725,983</b>	<b>\$704,733</b>	<b>\$21,250</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Recorder:				
Personal Services	\$207,052	\$207,297	\$203,632	\$3,665
Materials and Supplies	3,720	3,475	3,222	253
Other	2,010	2,010	2,008	2
<b>Total Recorder</b>	<b>212,782</b>	<b>212,782</b>	<b>208,862</b>	<b>3,920</b>
Insurance Pensions and Taxes:				
Contractual Services	4,350	8,550	8,115	435
Countywide Landfill Appeal:				
Contractual Services	14,966	14,966	10,060	4,906
Insurance Trust Fund:				
Contractual Services	464,201	528,322	478,250	50,072
IT Internal Service:				
Materials and Supplies	27,635	27,635	24,226	3,409
<b>Total General Government - Legislative and Executive</b>	<b>4,617,356</b>	<b>4,872,815</b>	<b>4,725,776</b>	<b>147,039</b>
General Government - Judicial:				
Court of Appeals:				
Other	14,000	13,100	12,504	596
Common Pleas Court:				
Personal Services	830,271	833,937	830,202	3,735
Contractual Services	107,023	113,341	109,737	3,604
Materials and Supplies	20,098	21,442	19,859	1,583
Capital Outlay	0	284	284	0
Other	4,250	4,437	4,200	237
<b>Total Common Pleas Court</b>	<b>961,642</b>	<b>973,441</b>	<b>964,282</b>	<b>9,159</b>
Jury Commission:				
Personal Services	60	60	58	2
Contractual Services	2,650	4,350	3,471	879
<b>Total Jury Commission</b>	<b>2,710</b>	<b>4,410</b>	<b>3,529</b>	<b>881</b>
Juvenile Court:				
Personal Services	929,999	942,769	940,101	2,668
Contractual Services	152,978	145,625	144,574	1,051
Materials and Supplies	14,467	19,467	19,157	310
Capital Outlay	4,139	4,139	4,136	3
Other	1,700	1,700	1,515	185
<b>Total Juvenile Court</b>	<b>\$1,103,283</b>	<b>\$1,113,700</b>	<b>\$1,109,483</b>	<b>\$4,217</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Probate Court:				
Personal Services	\$241,756	\$275,971	\$273,214	\$2,757
Contractual Services	4,883	3,161	2,112	1,049
Materials and Supplies	5,188	5,788	5,519	269
Capital Outlay	3,100	3,500	3,460	40
Other	800	800	519	281
<b>Total Probate Court</b>	<b>255,727</b>	<b>289,220</b>	<b>284,824</b>	<b>4,396</b>
Clerk of Courts:				
Personal Services	546,606	546,148	533,154	12,994
Contractual Services	29,112	21,569	21,244	325
Materials and Supplies	15,340	18,340	18,148	192
Capital Outlay	500	5,500	4,763	737
Other	1,200	1,200	1,200	0
<b>Total Clerk of Courts</b>	<b>592,758</b>	<b>592,757</b>	<b>578,509</b>	<b>14,248</b>
County Court:				
Personal Services	737,783	754,342	754,091	251
Contractual Services	31,811	52,311	43,900	8,411
Materials and Supplies	9,984	9,984	8,122	1,862
Utilities	6,500	8,300	7,563	737
Capital Outlay	725	725	717	8
Other	11,000	13,500	13,000	500
<b>Total County Court</b>	<b>797,803</b>	<b>839,162</b>	<b>827,393</b>	<b>11,769</b>
Indigent Defense Application:				
Other	3,200	5,217	5,217	0
Municipal Court:				
Personal Services	134,929	134,929	130,676	4,253
Contractual Services	20,100	20,100	18,131	1,969
<b>Total Municipal Court</b>	<b>155,029</b>	<b>155,029</b>	<b>148,807</b>	<b>6,222</b>
Southern Court Lease:				
Utilities	775	775	0	775
Law Library:				
Personal Services	33,160	50,957	48,823	2,134
<b>Total General Government - Judicial</b>	<b>\$3,920,087</b>	<b>\$4,037,768</b>	<b>\$3,983,371</b>	<b>\$54,397</b> (continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Public Safety:</b>				
<b>Coroner:</b>				
Personal Services	\$113,776	\$113,776	\$110,116	\$3,660
Contractual Services	70,241	70,241	61,536	8,705
Materials and Supplies	500	500	47	453
Capital Outlay	1,195	1,195	1,195	0
Other	2,000	2,000	0	2,000
<b>Total Coroner</b>	<b>187,712</b>	<b>187,712</b>	<b>172,894</b>	<b>14,818</b>
<b>Sheriff:</b>				
Personal Services	1,903,670	1,926,533	1,926,459	74
Contractual Services	161,132	210,782	209,924	858
Materials and Supplies	24,506	18,541	18,324	217
Capital Outlay	9,700	9,374	8,235	1,139
Other	30,872	30,872	30,871	1
<b>Total Sheriff</b>	<b>2,129,880</b>	<b>2,196,102</b>	<b>2,193,813</b>	<b>2,289</b>
<b>Emergency Management Agency:</b>				
Personal Service	149,095	147,028	146,290	738
Contractual Services	8,395	7,765	5,810	1,955
Materials and Supplies	2,614	3,364	3,188	176
Capital Outlay	0	2,188	1,800	388
Other	500	260	260	0
<b>Total Emergency Management Agency</b>	<b>160,604</b>	<b>160,605</b>	<b>157,348</b>	<b>3,257</b>
<b>Sheriff:</b>				
Personal Service	68,250	97,204	96,025	1,179
Contractual Services	10,679	8,639	8,290	349
Materials and Supplies	500	460	457	3
Capital Outlay	7,826	13,516	12,130	1,386
Other	0	450	450	0
<b>Total Sheriff</b>	<b>87,255</b>	<b>120,269</b>	<b>117,352</b>	<b>2,917</b>
<b>K-9 Unit:</b>				
Contractual Services	1,550	1,340	1,053	287
Materials and Supplies	542	1,252	1,120	132
Capital Outlay	500	0	0	0
<b>Total K-9 Unit</b>	<b>2,592</b>	<b>2,592</b>	<b>2,173</b>	<b>419</b>
<b>Traffic Enforcement Grant:</b>				
Personal Service	0	4,275	2,831	1,444
<b>Sheriff Gasoline Internal Service:</b>				
Materials and Supplies	100,000	165,300	162,208	3,092
<b>Total Public Safety</b>	<b>\$2,668,043</b>	<b>\$2,836,855</b>	<b>\$2,808,619</b>	<b>\$28,236</b>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Public Works:</b>				
<b>Engineer - Tax Map:</b>				
Personal Services	\$122,907	\$126,350	\$126,043	\$307
Contractual Services	3,500	1,917	1,917	0
Materials and Supplies	11,713	11,418	10,909	509
Capital Outlay	4,194	4,194	3,759	435
<b>Total Engineer - Tax Map</b>	<b>142,314</b>	<b>143,879</b>	<b>142,628</b>	<b>1,251</b>
<b>Litter Grant:</b>				
Personal Services	97,171	99,126	98,989	137
Contractual Services	26,765	17,589	12,829	4,760
Materials and Supplies	5,327	5,277	3,022	2,255
Other	0	13,219	13,219	0
<b>Total Litter Grant</b>	<b>129,263</b>	<b>135,211</b>	<b>128,059</b>	<b>7,152</b>
<b>Total Public Works</b>	<b>271,577</b>	<b>279,090</b>	<b>270,687</b>	<b>8,403</b>
<b>Health:</b>				
<b>Humane Society:</b>				
Personal Services	10,128	10,128	8,708	1,420
<b>TB Hospitals:</b>				
Contractual Services	700	5,901	5,800	101
Materials and Supplies	300	2,300	2,286	14
<b>Total TB Hospitals</b>	<b>1,000</b>	<b>8,201</b>	<b>8,086</b>	<b>115</b>
<b>Vital Statistics:</b>				
Contractual Services	1,400	1,400	1,305	95
<b>Other Health:</b>				
Contractual Services	180,294	191,619	191,619	0
<b>Total Health</b>	<b>192,822</b>	<b>211,348</b>	<b>209,718</b>	<b>1,630</b>
<b>Human Services:</b>				
<b>Soldiers Relief:</b>				
Personal Services	45,377	46,981	46,097	884
Contractual Services	500	1,500	1,426	74
Materials and Supplies	500	500	172	328
Capital Outlay	3,302	3,302	3,179	123
Other	165,300	210,228	190,364	19,864
<b>Total Soldiers Relief</b>	<b>\$214,979</b>	<b>\$262,511</b>	<b>\$241,238</b>	<b>\$21,273</b>

(continued)



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Veteran Services:				
Personal Services	\$247,010	\$247,010	\$243,953	\$3,057
Contractual Services	268,998	252,467	222,200	30,267
Materials and Supplies	12,062	11,062	7,917	3,145
Other	225	225	180	45
<b>Total Veteran Services</b>	<b>528,295</b>	<b>510,764</b>	<b>474,250</b>	<b>36,514</b>
Insurance Pensions and Taxes:				
Other	0	207	207	0
<b>Total Human Services</b>	<b>743,274</b>	<b>773,482</b>	<b>715,695</b>	<b>57,787</b>
Conservation and Recreation:				
Agriculture Society:				
Other	383,616	383,830	383,830	0
Intergovernmental:				
Grants:				
Contractual Services	506,718	700,218	667,355	32,863
Other	462,480	473,480	473,480	0
<b>Total Intergovernmental</b>	<b>969,198</b>	<b>1,173,698</b>	<b>1,140,835</b>	<b>32,863</b>
<b>Total Expenditures</b>	<b>13,765,973</b>	<b>14,568,886</b>	<b>14,238,531</b>	<b>330,355</b>
<b>Excess of Revenues Over Expenditures</b>	<b>7,080,049</b>	<b>6,254,286</b>	<b>6,624,317</b>	<b>370,031</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	65,126	75,126	98,697	23,571
Transfers Out	(8,123,270)	(8,190,472)	(8,164,434)	26,038
<b>Total Other Financing Sources (Uses)</b>	<b>(8,058,144)</b>	<b>(8,115,346)</b>	<b>(8,065,737)</b>	<b>49,609</b>
<b>Net Change in Fund Balance</b>	<b>(978,095)</b>	<b>(1,861,060)</b>	<b>(1,441,420)</b>	<b>419,640</b>
<b>Fund Balance Beginning of Year</b>	<b>11,576,316</b>	<b>11,576,316</b>	<b>11,576,316</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>316,571</b>	<b>316,571</b>	<b>316,571</b>	<b>0</b>
<b>Fund Balance End of Year</b>	<b>\$10,914,792</b>	<b>\$10,031,827</b>	<b>\$10,451,467</b>	<b>\$419,640</b>

**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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$4,154,750	\$4,259,750	\$4,485,027	\$225,277
Intergovernmental	1,822,275	1,822,275	2,963,701	1,141,426
Charges for Services	105,000	105,000	107,836	2,836
Other	1,763,500	1,763,500	690,972	(1,072,528)
<i>Total Revenues</i>	<u>7,845,525</u>	<u>7,950,525</u>	<u>8,247,536</u>	<u>297,011</u>
<b>Expenditures</b>				
Current:				
Health:				
Mental Retardation Board:				
Personal Services	6,107,095	5,927,886	5,515,259	412,627
Contractual Services	1,558,013	1,717,942	1,558,956	158,986
Materials and Supplies	246,351	280,591	257,222	23,369
Capital Outlay	334,242	399,242	371,166	28,076
Other	368,359	475,996	322,592	153,404
Total Health	<u>8,614,060</u>	<u>8,801,657</u>	<u>8,025,195</u>	<u>776,462</u>
Debt Service:				
Principal Retirement	0	2,284	2,284	0
Interest and Fiscal Charges	0	608	608	0
Total Debt Service	<u>0</u>	<u>2,892</u>	<u>2,892</u>	<u>0</u>
<i>Total Expenditures</i>	<u>8,614,060</u>	<u>8,804,549</u>	<u>8,028,087</u>	<u>776,462</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(768,535)	(854,024)	219,449	1,073,473
<b>Other Financing Uses</b>				
Transfers Out	(40,000)	(40,000)	(40,000)	0
<i>Net Change in Fund Balance</i>	(808,535)	(894,024)	179,449	1,073,473
<i>Fund Balance Beginning of Year</i>	10,895,243	10,895,243	10,895,243	0
Prior Year Encumbrances Appropriated	<u>261,904</u>	<u>261,904</u>	<u>261,904</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$10,348,612</u>	<u>\$10,263,123</u>	<u>\$11,336,596</u>	<u>\$1,073,473</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$10,818,406	\$10,818,406	\$8,898,782	(\$1,919,624)
Other	15,579	15,579	11,355	(4,224)
<i>Total Revenues</i>	<u>10,833,985</u>	<u>10,833,985</u>	<u>8,910,137</u>	<u>(1,923,848)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	3,866,038	3,726,038	2,700,001	1,026,037
Contractual Services	809,569	809,569	740,060	69,509
Materials and Supplies	114,483	149,483	126,679	22,804
Capital Outlay	193,692	158,692	127,558	31,134
Other	1,631,828	2,209,892	2,131,139	78,753
Total Public Assistance	<u>6,615,610</u>	<u>7,053,674</u>	<u>5,825,437</u>	<u>1,228,237</u>
Social Services:				
Personal Services	2,012,390	1,927,390	1,555,719	371,671
Contractual Services	2,790,378	2,780,378	2,767,577	12,801
Materials and Supplies	500	500	55	445
Capital Outlay	500	500	0	500
Other	16,685	66,685	47,429	19,256
Total Social Services	<u>4,820,453</u>	<u>4,775,453</u>	<u>4,370,780</u>	<u>404,673</u>
<i>Total Expenditures</i>	<u>11,436,063</u>	<u>11,829,127</u>	<u>10,196,217</u>	<u>1,632,910</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(602,078)</u>	<u>(995,142)</u>	<u>(1,286,080)</u>	<u>(290,938)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	286,202	286,202	286,202	0
Transfers Out	(9,218)	(9,218)	(9,218)	0
<i>Total Other Financing Sources (Uses)</i>	<u>276,984</u>	<u>276,984</u>	<u>276,984</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(325,094)	(718,158)	(1,009,096)	(290,938)
<i>Fund Balance Beginning of Year</i>	393,062	393,062	393,062	0
Prior Year Encumbrances Appropriated	325,096	325,096	325,096	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$393,064</u>	<u>\$0</u>	<u>(\$290,938)</u>	<u>(\$290,938)</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$5,190,000	\$5,190,000	\$5,690,975	\$500,975
Interest	50,000	50,000	20,083	(29,917)
Fines and Forfeitures	140,000	140,000	116,840	(23,160)
Charges for Services	440,000	440,000	163,186	(276,814)
Other	83,000	83,000	123,730	40,730
<i>Total Revenues</i>	<u>5,903,000</u>	<u>5,903,000</u>	<u>6,114,814</u>	<u>211,814</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	282,800	291,974	290,817	1,157
Contractual Services	2,000	0	0	0
Materials and Supplies	5,000	5,000	3,917	1,083
Capital Outlay	34,200	8,600	6,465	2,135
Total Engineer - Administration	<u>324,000</u>	<u>305,574</u>	<u>301,199</u>	<u>4,375</u>
Engineer - Roads:				
Personal Services	1,622,000	1,500,000	1,474,167	25,833
Contractual Services	666,336	1,446,858	1,369,777	77,081
Materials and Supplies	1,661,930	1,978,104	1,894,023	84,081
Capital Outlay	511,086	479,706	901,972	(422,266)
Other	5,000	5,677	5,677	0
Total Engineer - Roads	<u>4,466,352</u>	<u>5,410,345</u>	<u>5,645,616</u>	<u>(235,271)</u>
Engineer - Bridges:				
Personal Services	16,000	16,500	15,039	1,461
Contractual Services	477,586	416,712	383,761	32,951
Materials and Supplies	523,114	403,114	384,050	19,064
Capital Outlay	700,000	242,300	233,602	8,698
Total Engineer - Bridges	<u>1,716,700</u>	<u>1,078,626</u>	<u>1,016,452</u>	<u>62,174</u>
<i>Total Expenditures</i>	<u>6,507,052</u>	<u>6,794,545</u>	<u>6,963,267</u>	<u>(168,722)</u>
<i>Net Change in Fund Balance</i>	(604,052)	(891,545)	(848,453)	43,092
<i>Fund Balance Beginning of Year</i>	251,953	251,953	251,953	0
Prior Year Encumbrances Appropriated	<u>604,052</u>	<u>604,052</u>	<u>604,052</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$251,953</u>	<u>(\$35,540)</u>	<u>\$7,552</u>	<u>\$43,092</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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$3,655,589	\$1,366,488	\$22,807	(\$1,343,681)
Charges for Services	1,582,000	1,582,000	1,397,696	(184,304)
Proceeds of OPWC Loans	1,220,000	1,274,948	54,948	(1,220,000)
Proceeds of OWDA Loans	0	2,234,153	2,234,153	0
Tap-In Fees	111,600	111,600	0	(111,600)
Other	223,645	223,645	19,694	(203,951)
<i>Total Revenues</i>	<u>6,792,834</u>	<u>6,792,834</u>	<u>3,729,298</u>	<u>(3,063,536)</u>
<b>Expenses</b>				
Personal Services	622,000	622,000	558,555	63,445
Contractual Services	2,309,125	533,120	494,684	38,436
Materials and Supplies	22,000	38,400	34,023	4,377
Capital Outlay	3,229,701	6,075,813	5,128,800	947,013
Other	16,360	17,360	17,261	99
Debt Service:				
Principal	206,822	208,572	204,304	4,268
Interest and Fiscal Charges	0	54,028	54,028	0
<i>Total Expenses</i>	<u>6,406,008</u>	<u>7,549,293</u>	<u>6,491,655</u>	<u>1,057,638</u>
<i>Excess of Revenues Over (Under) Expenses</i>	386,826	(756,459)	(2,762,357)	(2,005,898)
Advances Out	0	(21,534)	(21,534)	0
Transfers In	85,007	85,007	0	(85,007)
Transfers Out	(80,000)	(160,621)	0	160,621
<i>Net Change in Fund Equity</i>	391,833	(853,607)	(2,783,891)	(1,930,284)
<i>Fund Equity (Deficit) Beginning of Year</i>	(498,282)	(498,282)	(498,282)	0
Prior Year Encumbrances Appropriated	<u>1,813,023</u>	<u>1,813,023</u>	<u>1,813,023</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$1,706,574</u></u>	<u><u>\$461,134</u></u>	<u><u>(\$1,469,150)</u></u>	<u><u>(\$1,930,284)</u></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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$680,000	\$680,000	\$645,767	(\$34,233)
Proceeds of OPWC Loan	0	0	35,584	35,584
Other	0	0	21,630	21,630
<i>Total Revenues</i>	<u>680,000</u>	<u>680,000</u>	<u>702,981</u>	<u>22,981</u>
<b>Expenses</b>				
Personal Services	348,954	349,954	304,653	45,301
Contractual Services	777,611	763,231	753,066	10,165
Materials and Supplies	87,515	114,105	106,114	7,991
Capital Outlay	47,618	88,079	77,796	10,283
Other	2,000	7,000	6,944	56
Debt Service:				
Principal	97,000	82,688	81,684	1,004
Interest and Fiscal Charges	0	18,650	18,650	0
<i>Total Expenses</i>	<u>1,360,698</u>	<u>1,423,707</u>	<u>1,348,907</u>	<u>74,800</u>
<i>Excess of Revenues Under Expenses</i>	(680,698)	(743,707)	(645,926)	97,781
Advances Out	0	(15,381)	(15,381)	0
Transfers In	16,993	16,993	0	(16,993)
Transfers Out	(20,000)	(36,116)	0	36,116
<i>Net Change in Fund Equity</i>	(683,705)	(778,211)	(661,307)	116,904
<i>Fund Equity Beginning of Year</i>	616,977	616,977	616,977	0
Prior Year Encumbrances Appropriated	554,173	554,173	554,173	0
<i>Fund Equity End of Year</i>	<u>\$487,445</u>	<u>\$392,939</u>	<u>\$509,843</u>	<u>\$116,904</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$1,717,909	\$1,708,682	\$1,486,139	(\$222,543)
Charges for Services	310,000	310,000	319,592	9,592
Other	57,000	57,000	64,635	7,635
<i>Total Revenues</i>	<u>2,084,909</u>	<u>2,075,682</u>	<u>1,870,366</u>	<u>(205,316)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,828,154	1,796,151	1,796,151	0
Contractual Services	241,131	240,388	240,388	0
Materials and Supplies	47,386	62,025	61,742	283
Capital Outlay	0	21,627	21,627	0
Other	0	25	25	0
Total Human Services	<u>2,116,671</u>	<u>2,120,216</u>	<u>2,119,933</u>	<u>283</u>
Debt Service:				
Principal Retirement	0	1,157	1,157	0
Interest and Fiscal Charges	0	282	282	0
Total Debt Service	<u>0</u>	<u>1,439</u>	<u>1,439</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,116,671</u>	<u>2,121,655</u>	<u>2,121,372</u>	<u>283</u>
<i>Excess of Revenues Under Expenditures</i>	(31,762)	(45,973)	(251,006)	(205,033)
<b>Other Financing Sources</b>				
Transfers In	0	0	178,026	178,026
<i>Net Change in Fund Balance</i>	(31,762)	(45,973)	(72,980)	(27,007)
<i>Fund Balance Beginning of Year</i>	14,211	14,211	14,211	0
Prior Year Encumbrances Appropriated	<u>31,762</u>	<u>31,762</u>	<u>31,762</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$14,211</u>	<u>\$0</u>	<u>(\$27,007)</u>	<u>(\$27,007)</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$198,000	\$18,556	\$18,556	\$0
Other	0	0	127	127
<i>Total Revenues</i>	<u>198,000</u>	<u>18,556</u>	<u>18,683</u>	<u>127</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
County 911:				
Personal Services	1,198,311	1,144,376	1,107,076	37,300
Contractual Services	226,157	219,642	215,768	3,874
Materials and Supplies	7,051	10,751	9,828	923
Capital Outlay	49,535	40,335	9,810	30,525
Other	0	120	120	0
<i>Total Expenditures</i>	<u>1,481,054</u>	<u>1,415,224</u>	<u>1,342,602</u>	<u>72,622</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,283,054)</u>	<u>(1,396,668)</u>	<u>(1,323,919)</u>	<u>72,749</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	758,400	758,400	758,400	0
Transfers Out	0	(303,818)	(303,818)	0
<i>Total Other Financing Sources (Uses)</i>	<u>758,400</u>	<u>454,582</u>	<u>454,582</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(524,654)	(942,086)	(869,337)	72,749
<i>Fund Balance Beginning of Year</i>	3,294,025	3,294,025	3,294,025	0
Prior Year Encumbrances Appropriated	43,593	43,593	43,593	0
<i>Fund Balance End of Year</i>	<u>\$2,812,964</u>	<u>\$2,395,532</u>	<u>\$2,468,281</u>	<u>\$72,749</u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Wireless 911 Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	<u>\$179,444</u>	<u>\$179,444</u>	<u>\$166,895</u>	<u>(\$12,549)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
County Wireless 911:				
Personal Services	7,830	4,474	2,920	1,554
Contractual Services	48,000	27,036	16,807	10,229
Capital Outlay	<u>10,000</u>	<u>52,250</u>	<u>49,389</u>	<u>2,861</u>
<i>Total Expenditures</i>	<u>65,830</u>	<u>83,760</u>	<u>69,116</u>	<u>14,644</u>
<i>Excess of Revenues Over Expenditures</i>	113,614	95,684	97,779	2,095
<b>Other Financing Sources</b>				
Transfers In	<u>303,818</u>	<u>303,818</u>	<u>303,818</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	417,432	399,502	401,597	2,095
<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>\$417,432</u></u>	<u><u>\$399,502</u></u>	<u><u>\$401,597</u></u>	<u><u>\$2,095</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$50,000	\$50,000	\$42,264	(\$7,736)
Fines and Forfeitures	0	0	36	36
Other	4,000	4,000	3,597	(403)
<i>Total Revenues</i>	<u>54,000</u>	<u>54,000</u>	<u>45,897</u>	<u>(8,103)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	2,272,889	2,239,589	2,236,411	3,178
Contractual Services	337,449	325,758	318,330	7,428
Materials and Supplies	312,958	354,358	348,152	6,206
Capital Outlay	6,180	4,630	4,602	28
Total Public Safety	<u>2,929,476</u>	<u>2,924,335</u>	<u>2,907,495</u>	<u>16,840</u>
Debt Service:				
Principal Retirement	0	5,073	5,073	0
Interest and Fiscal Charges	0	68	68	0
Total Debt Service	<u>0</u>	<u>5,141</u>	<u>5,141</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,929,476</u>	<u>2,929,476</u>	<u>2,912,636</u>	<u>16,840</u>
<i>Excess of Revenues Under Expenditures</i>	(2,875,476)	(2,875,476)	(2,866,739)	8,737
<b>Other Financing Sources</b>				
Transfers In	<u>2,823,918</u>	<u>2,823,918</u>	<u>2,823,918</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(51,558)	(51,558)	(42,821)	8,737
<i>Fund Balance Beginning of Year</i>	33,273	33,273	33,273	0
Prior Year Encumbrances Appropriated	<u>18,285</u>	<u>18,285</u>	<u>18,285</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$8,737</u>	<u>\$8,737</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Charges for Services	\$887,300	\$887,300	\$956,515	\$69,215
Licenses and Permits	500	500	190	(310)
Other	16,000	16,000	19,937	3,937
<i>Total Revenues</i>	<u>903,800</u>	<u>903,800</u>	<u>976,642</u>	<u>72,842</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	590,826	624,811	574,547	50,264
Contractual Services	485,940	471,430	250,227	221,203
Materials and Supplies	20,260	33,260	20,261	12,999
Capital Outlay	10,000	39,000	30,037	8,963
Other	500	500	0	500
<i>Total Expenditures</i>	<u>1,107,526</u>	<u>1,169,001</u>	<u>875,072</u>	<u>293,929</u>
<i>Net Change in Fund Balance</i>	(203,726)	(265,201)	101,570	366,771
<i>Fund Balance Beginning of Year</i>	1,532,298	1,532,298	1,532,298	0
Prior Year Encumbrances Appropriated	<u>21,074</u>	<u>21,074</u>	<u>21,074</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,349,646</u></u>	<u><u>\$1,288,171</u></u>	<u><u>\$1,654,942</u></u>	<u><u>\$366,771</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$450,000	\$450,000	\$455,566	\$5,566
Other	0	0	3,049	3,049
<i>Total Revenues</i>	<u>450,000</u>	<u>450,000</u>	<u>458,615</u>	<u>8,615</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	325,510	340,910	326,978	13,932
Contractual Services	33,331	45,331	33,739	11,592
Materials and Supplies	12,476	12,476	12,346	130
Capital Outlay	18,000	12,600	4,471	8,129
Other	1,500	1,500	1,428	72
<i>Total Expenditures</i>	<u>390,817</u>	<u>412,817</u>	<u>378,962</u>	<u>33,855</u>
<i>Excess of Revenues Over Expenditures</i>	59,183	37,183	79,653	42,470
<b>Other Financing Uses</b>				
Transfers Out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(55,000)</u>	<u>145,000</u>
<i>Net Change in Fund Balance</i>	(140,817)	(162,817)	24,653	187,470
<i>Fund Balance Beginning of Year</i>	362,885	362,885	362,885	0
Prior Year Encumbrances Appropriated	<u>16,977</u>	<u>16,977</u>	<u>16,977</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$239,045</u></u>	<u><u>\$217,045</u></u>	<u><u>\$404,515</u></u>	<u><u>\$187,470</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$2,314,469	\$2,314,469	\$2,532,483	\$218,014
Contributions and Donations	3,000	3,000	2,506	(494)
Other	0	0	70,250	70,250
<i>Total Revenues</i>	<u>2,317,469</u>	<u>2,317,469</u>	<u>2,605,239</u>	<u>287,770</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	765,527	1,092,885	1,084,329	8,556
Contractual Services	4,041,350	4,390,016	4,367,584	22,432
Materials and Supplies	11,369	4,498	4,133	365
Capital Outlay	600	105	105	0
Other	15,660	9,062	5,546	3,516
<i>Total Expenditures</i>	<u>4,834,506</u>	<u>5,496,566</u>	<u>5,461,697</u>	<u>34,869</u>
<i>Excess of Revenues Under Expenditures</i>	(2,517,037)	(3,179,097)	(2,856,458)	322,639
<b>Other Financing Sources</b>				
Transfers In	<u>2,335,000</u>	<u>2,335,000</u>	<u>2,207,176</u>	<u>(127,824)</u>
<i>Net Change in Fund Balance</i>	(182,037)	(844,097)	(649,282)	194,815
<i>Fund Balance Beginning of Year</i>	664,779	664,779	664,779	0
Prior Year Encumbrances Appropriated	<u>182,037</u>	<u>182,037</u>	<u>182,037</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$664,779</u></u>	<u><u>\$2,719</u></u>	<u><u>\$197,534</u></u>	<u><u>\$194,815</u></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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$300,000	\$300,000	\$296,805	(\$3,195)
Other	10,000	10,000	10,787	787
<i>Total Revenues</i>	<u>310,000</u>	<u>310,000</u>	<u>307,592</u>	<u>(2,408)</u>
<b>Expenditures</b>				
Current:				
Human Services:				
County Home:				
Personal Services	988,312	985,449	984,753	696
Contractual Services	137,555	148,730	143,614	5,116
Materials and Supplies	115,320	114,957	112,002	2,955
Capital Outlay	369	2,778	2,778	0
Other	13,142	15,160	9,044	6,116
<i>Total Expenditures</i>	<u>1,254,698</u>	<u>1,267,074</u>	<u>1,252,191</u>	<u>14,883</u>
<i>Excess of Revenues Under Expenditures</i>	(944,698)	(957,074)	(944,599)	12,475
<b>Other Financing Sources</b>				
Transfers In	849,951	860,828	863,951	3,123
<i>Net Change in Fund Balance</i>	(94,747)	(96,246)	(80,648)	15,598
<i>Fund Balance Beginning of Year</i>	79,300	79,300	79,300	0
Prior Year Encumbrances Appropriated	24,791	24,791	24,791	0
<i>Fund Balance End of Year</i>	<u>\$9,344</u>	<u>\$7,845</u>	<u>\$23,443</u>	<u>\$15,598</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b>Other Financing Uses</b>				
Transfers Out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(10,000)	(10,000)	(10,000)	0
<i>Fund Balance Beginning of Year</i>	<u>115,017</u>	<u>115,017</u>	<u>115,017</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$105,017</u></u>	<u><u>\$105,017</u></u>	<u><u>\$105,017</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*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$195,400	\$195,400	\$191,763	(\$3,637)
Fines and Forfeitures	10,900	10,900	11,535	635
Contributions and Donations	4,000	4,000	3,296	(704)
Other	0	0	15,409	15,409
<i>Total Revenues</i>	<u>210,300</u>	<u>210,300</u>	<u>222,003</u>	<u>11,703</u>
<b>Expenditures</b>				
Current:				
Health:				
Dog and Kennel:				
Personal Services	142,064	141,696	133,378	8,318
Contractual Services	31,478	38,934	37,711	1,223
Materials and Supplies	25,510	31,680	31,380	300
Capital Outlay	0	1,362	1,362	0
Other	15,653	15,583	13,559	2,024
Total Dog and Kennel	<u>214,705</u>	<u>229,255</u>	<u>217,390</u>	<u>11,865</u>
Dog Pound Donation:				
Contractual Services	5,350	8,350	5,434	2,916
Materials and Supplies	1,000	1,000	409	591
Total Dog Pound Donation	<u>6,350</u>	<u>9,350</u>	<u>5,843</u>	<u>3,507</u>
<i>Total Expenditures</i>	<u>221,055</u>	<u>238,605</u>	<u>223,233</u>	<u>15,372</u>
<i>Net Change in Fund Balance</i>	(10,755)	(28,305)	(1,230)	27,075
<i>Fund Balance Beginning of Year</i>	49,796	49,796	49,796	0
Prior Year Encumbrances Appropriated	<u>3,338</u>	<u>3,338</u>	<u>3,338</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$42,379</u>	<u>\$24,829</u>	<u>\$51,904</u>	<u>\$27,075</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$125,000	\$125,000	\$130,936	\$5,936
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	53,736	53,736	47,611	6,125
Contractual Services	2,000	2,000	2,000	0
Materials and Supplies	1,800	1,800	0	1,800
Capital Outlay	4,400	4,400	3,400	1,000
Other	11,086	11,086	5,793	5,293
Total Delinquent Real Estate - Treasurer	<u>73,022</u>	<u>73,022</u>	<u>58,804</u>	<u>14,218</u>
Delinquent Real Estate - Prosecutor:				
Personal Services	62,945	73,841	72,111	1,730
Capital Outlay	0	2,000	0	2,000
Other	2,055	2,055	0	2,055
Total Delinquent Real Estate - Prosecutor	<u>65,000</u>	<u>77,896</u>	<u>72,111</u>	<u>5,785</u>
<i>Total Expenditures</i>	<u>138,022</u>	<u>150,918</u>	<u>130,915</u>	<u>20,003</u>
<i>Net Change in Fund Balance</i>	(13,022)	(25,918)	21	25,939
<i>Fund Balance Beginning of Year</i>	263,837	263,837	263,837	0
Prior Year Encumbrances Appropriated	<u>1,487</u>	<u>1,487</u>	<u>1,487</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$252,302</u>	<u>\$239,406</u>	<u>\$265,345</u>	<u>\$25,939</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Property Taxes	\$900,000	\$930,259	\$994,274	\$64,015
Intergovernmental	300,000	300,000	235,985	(64,015)
<i>Total Revenues</i>	1,200,000	1,230,259	1,230,259	0
<b>Expenditures</b>				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,200,000	1,230,259	1,230,259	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Growth Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$299,410	\$299,410	\$0	(\$299,410)
Other	67,917	67,917	216,360	148,443
<i>Total Revenues</i>	<u>367,327</u>	<u>367,327</u>	<u>216,360</u>	<u>(150,967)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Growth:				
Capital Outlay	5,000	5,000	5,000	0
Economic Development:				
Growth:				
Other	75,000	75,000	75,000	0
<i>Total Expenditures</i>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	287,327	287,327	136,360	(150,967)
<b>Other Financing Uses</b>				
Advance Out	(40,000)	(40,000)	0	40,000
<i>Net Change in Fund Balance</i>	247,327	247,327	136,360	(110,967)
<i>Fund Balance Beginning of Year</i>	<u>720,202</u>	<u>720,202</u>	<u>720,202</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$967,529</u></u>	<u><u>\$967,529</u></u>	<u><u>\$856,562</u></u>	<u><u>(\$110,967)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Revolving Loan Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Revolving Loan:				
Contractual Services	11,500	11,500	0	11,500
Other	38,100	38,100	0	38,100
<i>Total Expenditures</i>	<u>49,600</u>	<u>49,600</u>	<u>0</u>	<u>49,600</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(49,600)	(49,600)	0	49,600
<b>Other Financing Sources</b>				
Transfers In	2,400	2,400	1,876	(524)
<i>Net Change in Fund Balance</i>	(47,200)	(47,200)	1,876	49,076
<i>Fund Balance Beginning of Year</i>	<u>47,241</u>	<u>47,241</u>	<u>47,241</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$41</u></u>	<u><u>\$41</u></u>	<u><u>\$49,117</u></u>	<u><u>\$49,076</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$827,478	\$833,978	\$686,309	(\$147,669)
Other	122,904	122,904	2,477	(120,427)
<i>Total Revenues</i>	<u>950,382</u>	<u>956,882</u>	<u>688,786</u>	<u>(268,096)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Personal Services	3,000	3,000	0	3,000
Contractual Services	44,470	44,470	39,895	4,575
Other	3,000	3,000	0	3,000
Total General Government	50,470	50,470	39,895	10,575
Public Works:				
Community Development Program:				
Capital Outlay	555,921	555,921	491,396	64,525
Intergovernmental	424,884	434,384	415,542	18,842
<i>Total Expenditures</i>	<u>1,031,275</u>	<u>1,040,775</u>	<u>946,833</u>	<u>93,942</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(80,893)</u>	<u>(83,893)</u>	<u>(258,047)</u>	<u>(174,154)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,196	1,196	1,196	0
Transfers Out	(5,000)	(2,000)	0	2,000
<i>Total Other Financing Sources (Uses)</i>	<u>(3,804)</u>	<u>(804)</u>	<u>1,196</u>	<u>2,000</u>
<i>Net Change in Fund Balance</i>	(84,697)	(84,697)	(256,851)	(172,154)
<i>Fund Balance (Deficit) Beginning of Year</i>	(311,077)	(311,077)	(311,077)	0
Prior Year Encumbrances Appropriated	395,775	395,775	395,775	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$1</u>	<u>\$1</u>	<u>(\$172,153)</u>	<u>(\$172,154)</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$58,835	\$58,835	\$40,096	(\$18,739)
Charges for Services	3,400	3,400	0	(3,400)
Other	8,500	8,500	82,946	74,446
<i>Total Revenues</i>	<u>70,735</u>	<u>70,735</u>	<u>123,042</u>	<u>52,307</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Community Development:				
Personal Services	150,017	150,017	149,380	637
Contractual Services	84,625	87,225	86,527	698
Materials and Supplies	3,400	3,400	3,296	104
Capital Outlay	0	100	63	37
<i>Total Expenditures</i>	<u>238,042</u>	<u>240,742</u>	<u>239,266</u>	<u>1,476</u>
<i>Excess of Revenues Under Expenditures</i>	(167,307)	(170,007)	(116,224)	53,783
<b>Other Financing Sources</b>				
Transfers In	81,232	81,232	81,232	0
<i>Net Change in Fund Balance</i>	(86,075)	(88,775)	(34,992)	53,783
<i>Fund Balance Beginning of Year</i>	96,467	96,467	96,467	0
Prior Year Encumbrances Appropriated	80,075	80,075	80,075	0
<i>Fund Balance End of Year</i>	<u><u>\$90,467</u></u>	<u><u>\$87,767</u></u>	<u><u>\$141,550</u></u>	<u><u>\$53,783</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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$3,300	\$3,300	\$3,200	(\$100)
<b>Expenditures</b>				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	3,486	3,486	3,451	35
<i>Net Change in Fund Balance</i>	(186)	(186)	(251)	(65)
<i>Fund Balance Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	186	186	186	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$65)</u>	<u>(\$65)</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$58,367	\$63,807	\$63,375	(\$432)
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	55,117	57,504	56,276	1,228
Contractual Services	0	863	837	26
Materials and Supplies	3,250	0	0	0
Capital Outlay	0	5,440	5,329	111
<i>Total Expenditures</i>	<u>58,367</u>	<u>63,807</u>	<u>62,442</u>	<u>1,365</u>
<i>Net Change in Fund Balance</i>	0	0	933	933
<i>Fund Balance Beginning of Year</i>	<u>1,501</u>	<u>1,501</u>	<u>1,501</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,501</u></u>	<u><u>\$1,501</u></u>	<u><u>\$2,434</u></u>	<u><u>\$933</u></u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Task Force*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Contributions and Donations	<u>\$1,000</u>	<u>\$7,575</u>	<u>\$7,575</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
General Government:				
Drug Task Force:				
Contractual Services	0	31	31	0
Other	<u>0</u>	<u>9,923</u>	<u>9,923</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>9,954</u>	<u>9,954</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	1,000	(2,379)	(2,379)	0
<i>Fund Balance Beginning of Year</i>	<u>2,683</u>	<u>2,683</u>	<u>2,683</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,683</u></u>	<u><u>\$304</u></u>	<u><u>\$304</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*  
*Felony Delinquent Care Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	<u>\$151,285</u>	<u>\$231,766</u>	<u>\$231,766</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	131,196	131,448	128,864	2,584
Contractual Services	45,990	57,453	39,723	17,730
Materials and Supplies	7,496	8,096	7,505	591
Capital Outlay	<u>920</u>	<u>920</u>	<u>700</u>	<u>220</u>
<i>Total Expenditures</i>	<u>185,602</u>	<u>197,917</u>	<u>176,792</u>	<u>21,125</u>
<i>Net Change in Fund Balance</i>	(34,317)	33,849	54,974	21,125
<i>Fund Balance Beginning of Year</i>	75,851	75,851	75,851	0
Prior Year Encumbrances Appropriated	<u>10,767</u>	<u>10,767</u>	<u>10,767</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$52,301</u></u>	<u><u>\$120,467</u></u>	<u><u>\$141,592</u></u>	<u><u>\$21,125</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$18,000	\$24,432	\$28,877	\$4,445
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Contractual Services	8,760	13,760	10,706	3,054
Materials and Supplies	400	1,200	992	208
Capital Outlay	500	10,200	10,102	98
<i>Total Expenditures</i>	<u>9,660</u>	<u>25,160</u>	<u>21,800</u>	<u>3,360</u>
<i>Net Change in Fund Balance</i>	8,340	(728)	7,077	7,805
<i>Fund Balance Beginning of Year</i>	9,558	9,558	9,558	0
Prior Year Encumbrances Appropriated	<u>1,660</u>	<u>1,660</u>	<u>1,660</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$19,558</u></u>	<u><u>\$10,490</u></u>	<u><u>\$18,295</u></u>	<u><u>\$7,805</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Assistance Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$31,405	\$31,405	\$30,400	(\$1,005)
<b>Expenditures</b>				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	46,619	46,619	42,743	3,876
Contractual Services	500	3,266	2,066	1,200
Materials and Supplies	200	200	0	200
Capital Outlay	1,400	1,400	0	1,400
Other	255	255	0	255
<i>Total Expenditures</i>	<u>48,974</u>	<u>51,740</u>	<u>44,809</u>	<u>6,931</u>
<i>Excess of Revenues Under Expenditures</i>	(17,569)	(20,335)	(14,409)	5,926
<b>Other Financing Sources</b>				
Transfers In	<u>17,569</u>	<u>17,569</u>	<u>17,569</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(2,766)	3,160	5,926
<i>Fund Balance Beginning of Year</i>	<u>8,214</u>	<u>8,214</u>	<u>8,214</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,214</u></u>	<u><u>\$5,448</u></u>	<u><u>\$11,374</u></u>	<u><u>\$5,926</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$65,837	\$66,324	\$66,323	(\$1)
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Diversion:				
Personal Services	63,337	63,337	62,650	687
Materials and Supplies	2,500	2,500	2,451	49
<i>Total Expenditures</i>	<u>65,837</u>	<u>65,837</u>	<u>65,101</u>	<u>736</u>
<i>Net Change in Fund Balance</i>	0	487	1,222	735
<i>Fund Balance Beginning of Year</i>	<u>587</u>	<u>587</u>	<u>587</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$587</u></u>	<u><u>\$1,074</u></u>	<u><u>\$1,809</u></u>	<u><u>\$735</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Drivers Alcohol Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$300	\$300	\$2,897	\$2,597
Fines and Forfeitures	8,000	8,000	7,102	(898)
Other	200	200	0	(200)
<i>Total Revenues</i>	<u>8,500</u>	<u>8,500</u>	<u>9,999</u>	<u>1,499</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Indigent Drivers:				
Contractual Services	13,179	53,179	45,351	7,828
Other	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>14,179</u>	<u>54,179</u>	<u>45,351</u>	<u>8,828</u>
<i>Net Change in Fund Balance</i>	(5,679)	(45,679)	(35,352)	10,327
<i>Fund Balance Beginning of Year</i>	46,229	46,229	46,229	0
Prior Year Encumbrances Appropriated	<u>2,463</u>	<u>2,463</u>	<u>2,463</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$43,013</u></u>	<u><u>\$3,013</u></u>	<u><u>\$13,340</u></u>	<u><u>\$10,327</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Intergovernmental	\$5,000	\$5,000	\$2,596	(\$2,404)
Other	<u>55,000</u>	<u>60,193</u>	<u>68,269</u>	<u>8,076</u>
<i>Total Revenues</i>	<u>60,000</u>	<u>65,193</u>	<u>70,865</u>	<u>5,672</u>
<b>Expenditures</b>				
Current:				
Health:				
Special Activities M.R.S.:				
Contractual Services	122,099	122,099	99,456	22,643
Other	<u>28,000</u>	<u>28,000</u>	<u>25,241</u>	<u>2,759</u>
<i>Total Expenditures</i>	<u>150,099</u>	<u>150,099</u>	<u>124,697</u>	<u>25,402</u>
<i>Excess of Revenues Under Expenditures</i>	(90,099)	(84,906)	(53,832)	31,074
<b>Other Financing Sources</b>				
Transfers In	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(50,099)	(44,906)	(13,832)	31,074
<i>Fund Balance Beginning of Year</i>	85,272	85,272	85,272	0
Prior Year Encumbrances Appropriated	<u>27,099</u>	<u>27,099</u>	<u>27,099</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$62,272</u></u>	<u><u>\$67,465</u></u>	<u><u>\$98,539</u></u>	<u><u>\$31,074</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	<u>\$14,000</u>	<u>\$14,783</u>	<u>\$17,791</u>	<u>\$3,008</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Legal Research:				
Contractual Services	3,500	9,800	9,664	136
Capital Outlay	10,540	8,875	7,517	1,358
Other	<u>3,000</u>	<u>3,500</u>	<u>2,500</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>17,040</u>	<u>22,175</u>	<u>19,681</u>	<u>2,494</u>
<i>Net Change in Fund Balance</i>	(3,040)	(7,392)	(1,890)	5,502
<i>Fund Balance Beginning of Year</i>	6,385	6,385	6,385	0
Prior Year Encumbrances Appropriated	<u>1,040</u>	<u>1,040</u>	<u>1,040</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,385</u></u>	<u><u>\$33</u></u>	<u><u>\$5,535</u></u>	<u><u>\$5,502</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$14,000	\$14,000	\$14,379	\$379
Other	0	0	100	100
<i>Total Revenues</i>	<u>14,000</u>	<u>14,000</u>	<u>14,479</u>	<u>479</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	1,379	1,379	1,263	116
Contractual Services	7,937	7,949	6,132	1,817
Capital Outlay	20,000	2,810	950	1,860
Other	0	288	278	10
<i>Total Expenditures</i>	<u>29,316</u>	<u>12,426</u>	<u>8,623</u>	<u>3,803</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,316)	1,574	5,856	4,282
<b>Other Financing Uses</b>				
Transfers Out	0	(17,190)	(17,190)	0
<i>Net Change in Fund Balance</i>	(15,316)	(15,616)	(11,334)	4,282
<i>Fund Balance Beginning of Year</i>	30,227	30,227	30,227	0
Prior Year Encumbrances Appropriated	<u>1,016</u>	<u>1,016</u>	<u>1,016</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$15,927</u></u>	<u><u>\$15,627</u></u>	<u><u>\$19,909</u></u>	<u><u>\$4,282</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$90,000	\$90,000	\$54,544	(\$35,456)
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Recorder:				
Contractual Services	109,040	109,040	65,323	43,717
Capital Outlay	1,500	1,500	0	1,500
<i>Total Expenditures</i>	<u>110,540</u>	<u>110,540</u>	<u>65,323</u>	<u>45,217</u>
<i>Net Change in Fund Balance</i>	(20,540)	(20,540)	(10,779)	9,761
<i>Fund Balance Beginning of Year</i>	35,961	35,961	35,961	0
Prior Year Encumbrances Appropriated	<u>19,040</u>	<u>19,040</u>	<u>19,040</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$34,461</u></u>	<u><u>\$34,461</u></u>	<u><u>\$44,222</u></u>	<u><u>\$9,761</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Fines and Forfeitures	\$750	\$750	\$1,041	\$291
Other	0	0	19	19
<i>Total Revenues</i>	750	750	1,060	310
<b>Expenditures</b>				
Current:				
Public Safety:				
Enforcement and Education:				
Capital Outlay	2,000	2,000	0	2,000
<i>Net Change in Fund Balance</i>	(1,250)	(1,250)	1,060	2,310
<i>Fund Balance Beginning of Year</i>	1,552	1,552	1,552	0
<i>Fund Balance End of Year</i>	<u>\$302</u>	<u>\$302</u>	<u>\$2,612</u>	<u>\$2,310</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$21,400	\$21,900	\$21,378	(\$522)
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Other	<u>21,400</u>	<u>21,900</u>	<u>21,378</u>	<u>522</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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$41,000	\$42,296	\$45,925	\$3,629
Other	0	509	529	20
<i>Total Revenues</i>	<u>41,000</u>	<u>42,805</u>	<u>46,454</u>	<u>3,649</u>
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Southern District Probation:				
Personal Services	2,714	5,985	3,418	2,567
Contractual Services	12,644	12,644	8,392	4,252
Materials and Supplies	7,690	10,190	9,494	696
Capital Outlay	6,500	4,000	655	3,345
Total Southern District Probation	<u>29,548</u>	<u>32,819</u>	<u>21,959</u>	<u>10,860</u>
Special Probation:				
Personal Services	157,133	169,070	169,062	8
Contractual Services	10,500	12,751	12,729	22
Materials and Supplies	3,500	3,949	3,862	87
Total Special Probation	<u>171,133</u>	<u>185,770</u>	<u>185,653</u>	<u>117</u>
Probation Services:				
Personal Services	5,500	5,500	3,828	1,672
Contractual Services	0	1,241	0	1,241
Materials and Supplies	9,500	15,683	15,668	15
Capital Outlay	1,000	1,000	492	508
Total Probation Services	<u>16,000</u>	<u>23,424</u>	<u>19,988</u>	<u>3,436</u>
<i>Total Expenditures</i>	<u>216,681</u>	<u>242,013</u>	<u>227,600</u>	<u>14,413</u>
<i>Excess of Revenues Under Expenditures</i>	(175,681)	(199,208)	(181,146)	18,062
<b>Other Financing Sources</b>				
Transfers In	171,133	181,303	181,303	0
<i>Net Change in Fund Balance</i>	(4,548)	(17,905)	157	18,062
<i>Fund Balance Beginning of Year</i>	23,659	23,659	23,659	0
Prior Year Encumbrances Appropriated	4,548	4,548	4,548	0
<i>Fund Balance End of Year</i>	<u>\$23,659</u>	<u>\$10,302</u>	<u>\$28,364</u>	<u>\$18,062</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$37,000	\$37,000	\$33,138	(\$3,862)
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Mediation:				
Personal Services	36,500	43,078	40,053	3,025
Capital Outlay	800	800	361	439
<i>Total Expenditures</i>	<u>37,300</u>	<u>43,878</u>	<u>40,414</u>	<u>3,464</u>
<i>Net Change in Fund Balance</i>	(300)	(6,878)	(7,276)	(398)
<i>Fund Balance Beginning of Year</i>	7,016	7,016	7,016	0
Prior Year Encumbrances Appropriated	300	300	300	0
<i>Fund Balance End of Year</i>	<u>\$7,016</u>	<u>\$438</u>	<u>\$40</u>	<u>(\$398)</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, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	\$60,000	\$69,950	\$75,253	\$5,303
Charges for Services	2,000	2,000	2,906	906
Other	0	50	100	50
	<u>62,000</u>	<u>72,000</u>	<u>78,259</u>	<u>6,259</u>
<i>Total Revenues</i>				
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
County Court Special Projects:				
Personal Services	12,663	12,663	12,621	42
Contractual Services	10,650	21,650	10,572	11,078
Materials and Supplies	10,314	12,314	5,107	7,207
Capital Outlay	5,000	19,540	19,539	1
Other	8,250	11,250	7,773	3,477
	<u>46,877</u>	<u>77,417</u>	<u>55,612</u>	<u>21,805</u>
<i>Total Expenditures</i>				
<i>Excess of Revenues Over (Under) Expenditures</i>	15,123	(5,417)	22,647	28,064
<b>Other Financing Uses</b>				
Transfers Out	(10,000)	(16,559)	(16,559)	0
<i>Net Change in Fund Balance</i>	5,123	(21,976)	6,088	28,064
<i>Fund Balance Beginning of Year</i>	41,192	41,192	41,192	0
Prior Year Encumbrances Appropriated	4,214	4,214	4,214	0
<i>Fund Balance End of Year</i>	<u>\$50,529</u>	<u>\$23,430</u>	<u>\$51,494</u>	<u>\$28,064</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Court Special Projects Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Fines and Forfeitures	<u>\$59,000</u>	<u>\$59,000</u>	<u>\$66,432</u>	<u>\$7,432</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial				
Juvenile Court:				
Personal Services	52,036	55,356	53,341	2,015
Contractual Services	12,340	21,520	16,120	5,400
Materials and Supplies	<u>0</u>	<u>3,000</u>	<u>1,784</u>	<u>1,216</u>
<i>Total Expenditures</i>	<u>64,376</u>	<u>79,876</u>	<u>71,245</u>	<u>8,631</u>
<i>Net Change in Fund Balance</i>	(5,376)	(20,876)	(4,813)	16,063
<i>Fund Balance Beginning of Year</i>	134,637	134,637	134,637	0
Prior Year Encumbrances Appropriated	<u>2,340</u>	<u>2,340</u>	<u>2,340</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$131,601</u></u>	<u><u>\$116,101</u></u>	<u><u>\$132,164</u></u>	<u><u>\$16,063</u></u>



**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Common Pleas Special Projects Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$21,000	\$21,000	\$25,980	\$4,980
<b>Expenditures</b>				
Current:				
General Government - Judicial:				
Common Pleas Special Projects:				
Contractual Services	0	30,581	30,581	0
Capital Outlay	25,000	27,306	27,282	24
<i>Total Expenditures</i>	<u>25,000</u>	<u>57,887</u>	<u>57,863</u>	<u>24</u>
<i>Net Change in Fund Balance</i>	(4,000)	(36,887)	(31,883)	5,004
<i>Fund Balance Beginning of Year</i>	<u>36,887</u>	<u>36,887</u>	<u>36,887</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$32,887</u></u>	<u><u>\$0</u></u>	<u><u>\$5,004</u></u>	<u><u>\$5,004</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, 2008*

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

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Treasury Seizure of Monies Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>29</u>	<u>29</u>	<u>29</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$29</u></u>	<u><u>\$29</u></u>	<u><u>\$29</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*  
*Jury Administration Fund*  
*For the Year Ended December 31, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Contributions and Donations	\$600	\$600	\$750	\$150
<b>Expenditures</b>				
Current:				
General Government - Judicial				
Jury Administration:				
Materials and Supplies	600	600	533	67
<i>Net Change in Fund Balance</i>	0	0	217	217
<i>Fund Balance Beginning of Year</i>	945	945	945	0
<i>Fund Balance End of Year</i>	\$945	\$945	\$1,162	\$217

**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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$63,003	\$74,003	\$71,063	(\$2,940)
Other	156,000	165,474	168,414	2,940
<i>Total Revenues</i>	<u>219,003</u>	<u>239,477</u>	<u>239,477</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	559,647	560,961	560,825	136
Contractual Services	57,650	63,490	63,333	157
Materials and Supplies	18,688	23,488	23,390	98
Capital Outlay	499	830	331	499
Other	1,000	1,300	1,296	4
<i>Total Expenditures</i>	<u>637,484</u>	<u>650,069</u>	<u>649,175</u>	<u>894</u>
<i>Excess of Revenues Under Expenditures</i>	(418,481)	(410,592)	(409,698)	894
<b>Other Financing Sources</b>				
Transfers In	413,480	413,480	413,480	0
<i>Net Change in Fund Balance</i>	(5,001)	2,888	3,782	894
<i>Fund Balance (Deficit) Beginning of Year</i>	(5,178)	(5,178)	(5,178)	0
Prior Year Encumbrances Appropriated	10,157	10,157	10,157	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$22)</u>	<u>\$7,867</u>	<u>\$8,761</u>	<u>\$894</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Expenditures</b>				
Debt Service:				
Principal Retirement	35,000	35,000	35,000	0
Interest and Fiscal Charges	44,912	44,912	22,456	22,456
<i>Total Expenditures</i>	<u>79,912</u>	<u>79,912</u>	<u>57,456</u>	<u>22,456</u>
<i>Excess of Revenues Under Expenditures</i>	(79,912)	(79,912)	(57,456)	22,456
<b>Other Financing Sources</b>				
Transfers In	<u>79,912</u>	<u>79,912</u>	<u>57,456</u>	<u>(22,456)</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*  
*Permanent Improvement Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>17,500</u>	<u>32,500</u>
<i>Net Change in Fund Balance</i>	(50,000)	(50,000)	(17,500)	32,500
<i>Fund Balance Beginning of Year</i>	<u>235,243</u>	<u>235,243</u>	<u>235,243</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$185,243</u></u>	<u><u>\$185,243</u></u>	<u><u>\$217,743</u></u>	<u><u>\$32,500</u></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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Other	\$7,500	\$7,500	\$6,945	(\$555)
<b>Expenditures</b>				
Capital Outlay	41,426	41,426	37,955	3,471
<i>Excess of Revenues Under Expenditures</i>	(33,926)	(33,926)	(31,010)	2,916
<b>Other Financing Sources</b>				
Transfers In	0	3,089	3,644	555
<i>Net Change in Fund Balance</i>	(33,926)	(30,837)	(27,366)	3,471
<i>Fund Balance Beginning of Year</i>	5,956	5,956	5,956	0
Prior Year Encumbrances Appropriated	24,326	24,326	24,326	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$3,644)</u>	<u>(\$555)</u>	<u>\$2,916</u>	<u>\$3,471</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	<u>392,303</u>	<u>392,303</u>	<u>148,723</u>	<u>243,580</u>
<i>Net Change in Fund Balance</i>	(392,303)	(392,303)	(148,723)	243,580
<i>Fund Balance Beginning of Year</i>	2,456,687	2,456,687	2,456,687	0
Prior Year Encumbrances Appropriated	<u>4,803</u>	<u>4,803</u>	<u>4,803</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,069,187</u></u>	<u><u>\$2,069,187</u></u>	<u><u>\$2,312,767</u></u>	<u><u>\$243,580</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Rentals	\$0	\$0	\$3,125	\$3,125
Other	79,912	79,912	45,787	(34,125)
<i>Total Revenues</i>	79,912	79,912	48,912	(31,000)
<b>Expenditures</b>				
Capital Outlay	255,263	347,671	210,578	137,093
<i>Excess of Revenues Under Expenditures</i>	(175,351)	(267,759)	(161,666)	106,093
<b>Other Financing Sources (Uses)</b>				
Advances In	0	0	36,915	36,915
Transfers In	165,067	165,067	165,067	0
Transfers Out	0	(61,100)	(61,100)	0
<i>Total Other Financing Sources (Uses)</i>	165,067	103,967	140,882	36,915
<i>Net Change in Fund Balance</i>	(10,284)	(163,792)	(20,784)	143,008
<i>Fund Balance Beginning of Year</i>	1,059,369	1,059,369	1,059,369	0
Prior Year Encumbrances Appropriated	8,284	8,284	8,284	0
<i>Fund Balance End of Year</i>	<u>\$1,057,369</u>	<u>\$903,861</u>	<u>\$1,046,869</u>	<u>\$143,008</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Tech Park Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$249,410	\$249,410	\$193,717	(\$55,693)
<b>Expenditures</b>				
Capital Outlay	<u>306,410</u>	<u>306,410</u>	<u>229,010</u>	<u>77,400</u>
<i>Excess of Revenues Under Expenditures</i>	(57,000)	(57,000)	(35,293)	21,707
<b>Other Financing Uses</b>				
Advances Out	<u>(299,410)</u>	<u>(299,410)</u>	<u>0</u>	<u>299,410</u>
<i>Net Change in Fund Balance</i>	(356,410)	(356,410)	(35,293)	321,117
<i>Fund Balance Beginning of Year</i>	348,000	348,000	348,000	0
Prior Year Encumbrances Appropriated	<u>66,010</u>	<u>66,010</u>	<u>66,010</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$57,600</u></u>	<u><u>\$57,600</u></u>	<u><u>\$378,717</u></u>	<u><u>\$321,117</u></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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	<u>12,700</u>	<u>13,700</u>	<u>5,758</u>	<u>7,942</u>
<i>Excess of Revenues Under Expenditures</i>	(12,700)	(13,700)	(5,758)	7,942
<b>Other Financing Sources</b>				
Transfers In	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,700)	(3,700)	4,242	7,942
<i>Fund Balance Beginning of Year</i>	6,933	6,933	6,933	0
Prior Year Encumbrances Appropriated	<u>700</u>	<u>700</u>	<u>700</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,933</u></u>	<u><u>\$3,933</u></u>	<u><u>\$11,875</u></u>	<u><u>\$7,942</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$90,000	\$99,361	\$103,690	\$4,329
<b>Expenditures</b>				
Capital Outlay	95,918	156,254	135,214	21,040
<i>Net Change in Fund Balance</i>	(5,918)	(56,893)	(31,524)	25,369
<i>Fund Balance Beginning of Year</i>	164,062	164,062	164,062	0
Prior Year Encumbrances Appropriated	11,718	11,718	11,718	0
<i>Fund Balance End of Year</i>	<u>\$169,862</u>	<u>\$118,887</u>	<u>\$144,256</u>	<u>\$25,369</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$64,000	\$64,000	\$0	(\$64,000)
Contributions and Donations	<u>400</u>	<u>400</u>	<u>490</u>	<u>90</u>
<i>Total Revenues</i>	64,400	64,400	490	(63,910)
<b>Expenditures</b>				
Capital Outlay	<u>111,217</u>	<u>111,217</u>	<u>27,576</u>	<u>83,641</u>
<i>Net Change in Fund Balance</i>	(46,817)	(46,817)	(27,086)	19,731
<i>Fund Balance Beginning of Year</i>	34,160	34,160	34,160	0
Prior Year Encumbrances Appropriated	<u>16,717</u>	<u>16,717</u>	<u>16,717</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,060</u></u>	<u><u>\$4,060</u></u>	<u><u>\$23,791</u></u>	<u><u>\$19,731</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Norma Johnson Nature Preserve Fund*  
*For the Year Ended December 31, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Rentals	\$6,500	\$6,500	\$7,539	\$1,039
<b>Expenditures</b>				
Capital Outlay	<u>3,948</u>	<u>3,948</u>	<u>1,071</u>	<u>2,877</u>
<i>Net Change in Fund Balance</i>	2,552	2,552	6,468	3,916
<i>Fund Balance Beginning of Year</i>	26,540	26,540	26,540	0
Prior Year Encumbrances Appropriated	<u>448</u>	<u>448</u>	<u>448</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$29,540</u></u>	<u><u>\$29,540</u></u>	<u><u>\$33,456</u></u>	<u><u>\$3,916</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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Contributions and Donations	\$0	\$0	\$6,000	\$6,000
Other	<u>0</u>	<u>0</u>	<u>26</u>	<u>26</u>
<i>Total Revenues</i>	0	0	6,026	6,026
<b>Expenditures</b>				
Capital Outlay	<u>66,003</u>	<u>66,003</u>	<u>47,707</u>	<u>18,296</u>
<i>Net Change in Fund Balance</i>	(66,003)	(66,003)	(41,681)	24,322
<i>Fund Balance Beginning of Year</i>	54,743	54,743	54,743	0
Prior Year Encumbrances Appropriated	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,740</u></u>	<u><u>\$1,740</u></u>	<u><u>\$26,062</u></u>	<u><u>\$24,322</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, 2008*

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay	1,106	1,106	1,106	0
<i>Net Change in Fund Balance</i>	(1,106)	(1,106)	(1,106)	0
<i>Fund Balance Beginning of Year</i>	1,106	1,106	1,106	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**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, 2008*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Charges for Services	\$5,997,363	\$5,997,363	\$5,851,278	(\$146,085)
<b>Expenses</b>				
Personal Services	823,424	823,424	813,360	10,064
Materials and Supplies	0	25	23	2
Claims	5,179,269	5,179,269	4,273,984	905,285
<i>Total Expenses</i>	<u>6,002,693</u>	<u>6,002,718</u>	<u>5,087,367</u>	<u>915,351</u>
<i>Net Change in Fund Equity</i>	(5,330)	(5,355)	763,911	769,266
<i>Fund Equity Beginning of Year</i>	504,409	504,409	504,409	0
Prior Year Encumbrances Appropriated	<u>80</u>	<u>80</u>	<u>80</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$499,159</u></u>	<u><u>\$499,134</u></u>	<u><u>\$1,268,400</u></u>	<u><u>\$769,266</u></u>

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## **Statistical Section**

# Statistical Section

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

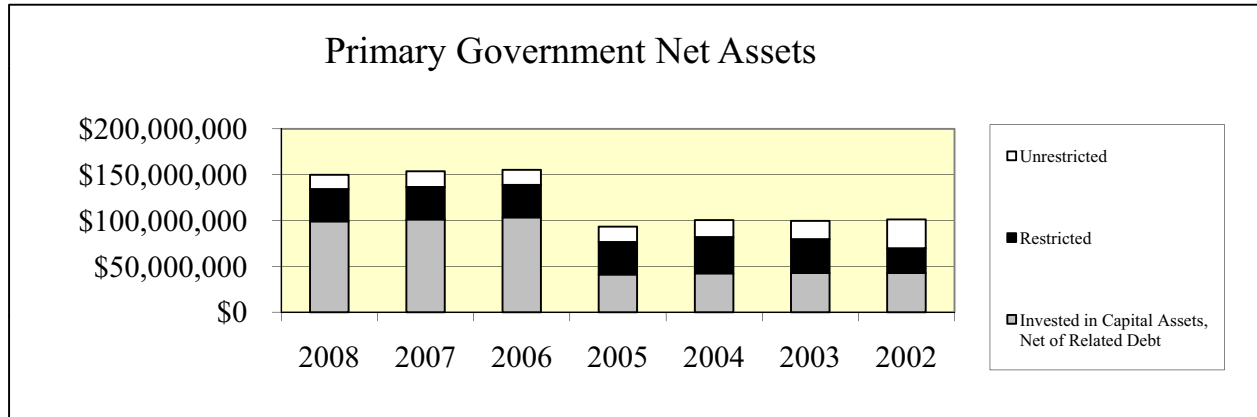
<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S3-S11</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, property tax.	<b>S12-S35</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S36-S41</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S42-S43</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S44-S55</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement 34 in 2002; schedules presenting government-wide information include information beginning in that year.

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

	2008	2007	2006 (1)	2005	2004	2003	2002
<b>Governmental Activities:</b>							
Invested in Capital Assets, Net of Related Debt	\$81,379,277	\$83,794,918	\$86,182,706	\$27,865,630	\$28,679,529	\$29,257,632	\$29,028,751
Restricted for:							
Capital Projects	8,111,710	8,423,652	8,481,557	6,941,115	11,022,709	10,790,813	971,366
Debt Service	0	0	24,784	0	0	0	0
Other Purposes	27,102,522	27,018,408	26,797,462	28,541,227	28,646,377	26,297,456	26,124,048
Unrestricted	14,381,387	15,277,925	14,339,767	14,316,656	15,923,343	17,254,267	28,774,870
Total Governmental Activities Net Assets	130,974,896	134,514,903	135,826,276	77,664,628	84,271,958	83,600,168	84,899,035
<b>Business-type Activities:</b>							
Invested in Capital Assets, Net of Related Debt	17,616,471	17,280,663	17,265,407	13,188,633	13,612,345	13,337,852	13,558,045
Unrestricted	1,314,085	1,939,895	2,185,970	2,383,311	2,461,012	2,656,785	2,699,999
Total Business-type Activities Net Assets	18,930,556	19,220,558	19,451,377	15,571,944	16,073,357	15,994,637	16,258,044
<b>Primary Government:</b>							
Invested in Capital Assets, Net of Related Debt	98,995,748	101,075,581	103,448,113	41,054,263	42,291,874	42,595,484	42,586,796
Restricted	35,214,232	35,442,060	35,303,803	35,482,342	39,669,086	37,088,269	27,095,414
Unrestricted	15,695,472	17,217,820	16,525,737	16,699,967	18,384,355	19,911,052	31,474,869
Total Primary Government Net Assets	\$149,905,452	\$153,735,461	\$155,277,653	\$93,236,572	\$100,345,315	\$99,594,805	\$101,157,079



(1) In 2006, the County recorded infrastructure acquired prior to 2001.

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 Seven Years**  
**(accrual basis of accounting)**

	2008	2007	2006	2005	2004	2003	2002
<b>Expenses</b>							
Governmental Activities:							
General Government:							
Legislative and Executive - Primary Government	\$7,020,515	\$6,872,159	\$8,366,047	\$7,652,381	\$6,583,677	\$6,588,204	\$6,639,887
Legislative and Executive - External Portion	1,312,027	1,493,238	1,431,812	1,335,552	1,300,728	0	0
Legislative and Executive - Intergovernmental	521,875	701,778	564,920	586,334	248,893	0	0
Judicial	4,586,690	4,135,804	3,586,963	3,973,818	3,894,157	3,754,557	3,621,093
Public Safety - Primary Government	7,674,163	7,167,785	2,254,897	10,000,680	7,543,942	7,926,398	7,275,708
Public Safety - Intergovernmental	1,349,907	1,741,028	1,320,264	1,370,311	581,683	0	0
Public Works - Primary Government	8,898,652	11,573,341	7,432,184	8,146,786	7,099,813	6,740,743	7,573,815
Public Works - Intergovernmental	0	0	350,562	363,851	154,451	0	0
Health - Primary Government	8,592,670	7,139,445	7,209,384	7,199,477	7,040,376	0	0
Health - Intergovernmental	0	64,970	14,480	15,028	6,379	6,274,549	6,719,575
Human Services	19,985,105	19,426,267	19,072,385	17,959,071	15,874,934	16,878,484	14,943,366
Conservation and Recreation	408,830	446,323	498,085	655,266	611,468	127,694	186,159
Intergovernmental	0	0	0	0	0	1,093,361	1,416,722
Internal Service Fund - External Portion	0	0	0	0	0	1,254,224	1,093,193
Debt Service							
Interest and Fiscal Charges	23,274	55,358	48,860	7,070	11,099	14,461	11,451
<i>Total Governmental Activities Expenses</i>	<u>60,373,708</u>	<u>60,817,496</u>	<u>52,150,843</u>	<u>59,265,625</u>	<u>50,951,600</u>	<u>50,652,675</u>	<u>49,480,969</u>
Business-type Activities:							
Sewer	1,430,717	1,420,808	1,709,095	1,764,347	1,310,349	1,342,352	1,293,836
Water	990,756	811,540	719,922	801,135	728,558	770,257	625,938
<i>Total Business-type Activities Expenses</i>	<u>2,421,473</u>	<u>2,232,348</u>	<u>2,429,017</u>	<u>2,565,482</u>	<u>2,038,907</u>	<u>2,112,609</u>	<u>1,919,774</u>
<i>Total Primary Government Expenses</i>	<u>62,795,181</u>	<u>63,049,844</u>	<u>54,579,860</u>	<u>61,831,107</u>	<u>52,990,507</u>	<u>52,765,284</u>	<u>51,400,743</u>
<b>Program Revenues</b>							
Governmental Activities:							
Charges for Services							
General Government:							
Legislative and Executive - Primary Government	2,476,674	2,325,790	2,900,230	2,954,309	3,096,839	4,445,668	4,466,521
Legislative and Executive - External Portion	1,533,633	1,504,885	1,346,148	1,151,851	1,248,134	0	0
Legislative and Executive - Intergovernmental	65,644	100,229	5,645	6,119	6,073	0	0
Judicial	1,127,212	1,097,885	1,101,699	857,731	862,667	912,857	860,748
Public Safety - Primary Government	601,700	539,838	490,797	438,959	247,561	178,253	155,175
Public Safety - Intergovernmental	169,798	248,656	13,193	14,299	14,192	0	0
Public Works - Primary Government	339,571	571,509	581,924	495,005	434,094	330,111	1,094,795
Public Works - Intergovernmental	0	0	3,503	3,797	3,768	0	0
Health - Primary Government	357,927	291,705	188,805	176,037	157,530	141,748	143,752
Health - Intergovernmental	0	9,279	145	157	156	0	0
Human Services	769,323	718,705	629,067	664,928	669,066	611,156	522,494
Conservation and Recreation	79,665	89,913	8,743	7,632	5,233	4,355	2,748
Intergovernmental	0	0	0	0	0	24,186	27,342
Operating Grants and Contributions							
General Government:							
Legislative and Executive - Primary Government	143,591	455,064	436,474	454,329	61,954	225,320	115,789
Legislative and Executive - Intergovernmental	100,832	73,575	8,895	0	0	0	0
Judicial	3,731	3,131	133,875	160,942	226,553	290,342	204,860
Public Safety - Primary Government	564,843	709,161	446,000	349,247	306,040	291,600	310,215
Public Safety - Intergovernmental	260,818	182,532	20,790	0	0	0	0
Public Works - Primary Government	6,325,561	5,747,169	6,984,649	5,517,724	8,129,292	4,985,024	5,846,814
Public Works - Intergovernmental	0	0	5,520	0	0	0	0
Health - Primary Government	5,896	2,695,745	2,711,479	2,368,942	1,952,649	2,671,215	2,639,180
Health - Intergovernmental	0	6,812	228	0	0	0	0
Human Services	13,274,021	14,314,370	12,561,434	11,313,346	9,570,957	10,887,621	9,633,908
Conservation and Recreation	8	318	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	26,619
Capital Grants and Contributions							
Public Safety	0	10,000	10,000	0	11,001	82,922	31,976
Public Works	111,074	1,330,958	1,027,728	603,569	584,813	538,637	905,900
Health	0	0	0	0	0	111,475	119,475
Human Services	0	0	0	0	3,000	8,055	0
Conservation and Recreation	0	0	0	82,845	150,816	130,501	20,458
<i>Total Governmental Activities Program Revenues</i>	<u>\$28,311,522</u>	<u>\$33,027,229</u>	<u>\$31,616,971</u>	<u>\$27,621,768</u>	<u>\$27,742,388</u>	<u>\$26,871,046</u>	<u>\$27,128,769</u>

(continued)

Note: Prior to 2004, Intergovernmental and Internal Service Fund - External Portion were not broken out between functions.



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

	2008	2007	2006	2005	2004	2003	2002
<b>Business-type Activities:</b>							
Charges for Services							
Sewer	\$1,426,150	\$1,161,117	\$1,099,750	\$1,126,798	\$1,044,090	\$1,109,242	\$983,994
Water	641,190	659,673	669,509	614,791	639,597	650,850	622,709
Operating Grants and Contributions	22,807	179,154	21,881	304,205	340,804	0	0
Capital Grants and Contributions	0	0	0	0	0	0	19,115
<i>Total Business-type Activities Program Revenues</i>	<u>2,090,147</u>	<u>1,999,944</u>	<u>1,791,140</u>	<u>2,045,794</u>	<u>2,024,491</u>	<u>1,760,092</u>	<u>1,625,818</u>
<b>Net (Expense)/Revenue</b>							
Governmental Activities	(32,062,186)	(27,790,267)	(20,533,872)	(31,643,857)	(23,209,212)	(23,781,629)	(22,352,200)
Business-type Activities	(331,326)	(232,404)	(637,877)	(519,688)	(14,416)	(352,517)	(293,956)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(32,393,512)</u>	<u>(28,022,671)</u>	<u>(21,171,749)</u>	<u>(32,163,545)</u>	<u>(23,223,628)</u>	<u>(24,134,146)</u>	<u>(22,646,156)</u>
<b>General Revenues</b>							
Governmental Activities							
Property Taxes Levied for:							
General Purposes	3,825,862	3,848,506	4,082,112	3,911,803	3,249,935	3,251,188	3,126,640
Special Revenue	5,850,032	6,161,762	6,221,346	6,260,984	6,122,048	6,100,437	5,843,859
Permissive Sales Tax Levied for:							
General Purposes	9,428,769	9,491,461	9,319,233	9,024,769	10,077,250	8,692,705	9,040,344
Intergovernmental	5,983,060	2,702,419	2,296,969	2,895,713	2,715,540	2,864,539	2,220,324
Interest	1,853,397	3,003,932	2,693,128	1,710,584	853,889	917,004	1,530,361
Miscellaneous	1,581,059	1,270,814	1,504,947	1,232,674	862,340	656,889	669,757
<i>Total Governmental Activities</i>	<u>28,522,179</u>	<u>26,478,894</u>	<u>26,117,735</u>	<u>25,036,527</u>	<u>23,881,002</u>	<u>22,482,762</u>	<u>22,431,285</u>
Business-type Activities:							
Miscellaneous	41,324	1,585	91,502	18,275	93,136	89,110	22,724
<i>Total Primary Government</i>	<u>28,563,503</u>	<u>26,480,479</u>	<u>26,209,237</u>	<u>25,054,802</u>	<u>23,974,138</u>	<u>22,571,872</u>	<u>22,454,009</u>
<b>Change in Net Assets</b>							
Governmental Activities	(3,540,007)	(1,311,373)	5,583,863	(6,607,330)	671,790	(1,298,867)	79,085
Business-type Activities	(290,002)	(230,819)	(546,375)	(501,413)	78,720	(263,407)	(271,232)
<i>Total Primary Government Change in Net Assets</i>	<u>(\$3,830,009)</u>	<u>(\$1,542,192)</u>	<u>\$5,037,488</u>	<u>(\$7,108,743)</u>	<u>\$750,510</u>	<u>(\$1,562,274)</u>	<u>(\$192,147)</u>

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

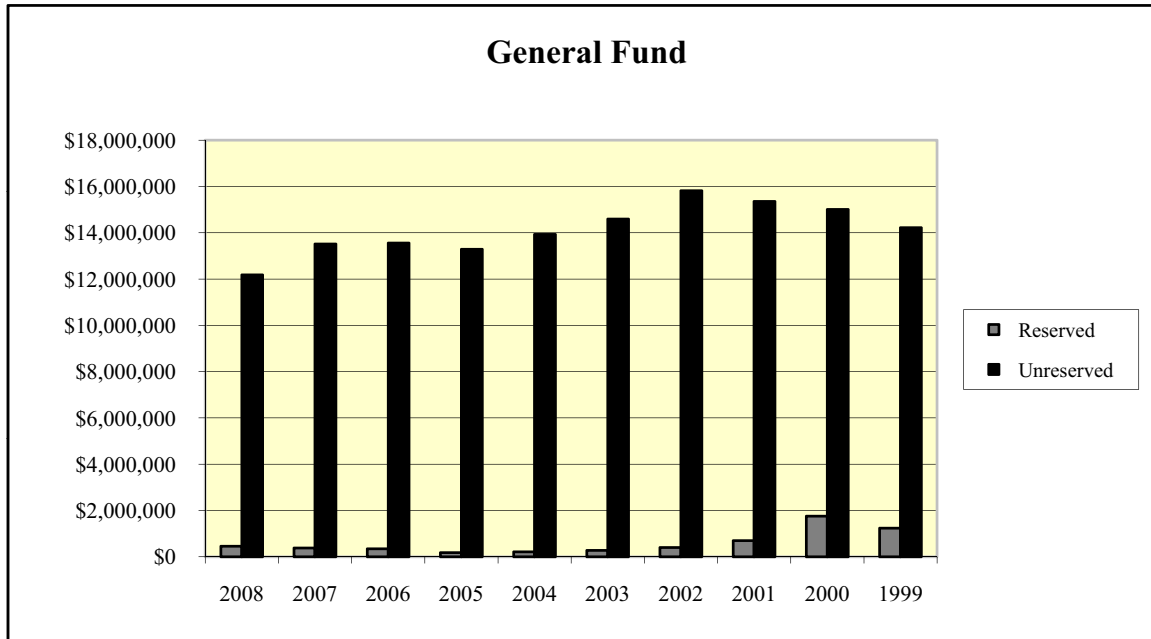
<b>Function/Program</b>	<u>2008</u>	<u>2007</u>	<u>2006</u>
<b>Governmental Activities:</b>			
General Government:			
Legislative and Executive - Primary Government	\$2,620,265	\$2,780,854	\$3,336,704
Legislative and Executive - External Portion	1,533,633	1,504,885	1,346,148
Legislative and Executive - Intergovernmental	166,476	173,804	14,540
Judicial	1,130,943	1,101,016	1,235,574
Public Safety - Primary Government	1,166,543	1,258,999	946,797
Public Safety - Intergovernmental	430,616	431,188	33,983
Public Works - Primary Government	6,776,206	7,649,636	8,594,301
Public Works - Intergovernmental	0	0	9,023
Health - Primary Government	363,823	2,987,450	2,900,284
Health - Intergovernmental	0	16,091	373
Human Services	14,043,344	15,033,075	13,190,501
Conservation and Recreation	79,673	90,231	8,743
Intergovernmental	0	0	0
<i>Total Governmental Activities</i>	<u>28,311,522</u>	<u>33,027,229</u>	<u>31,616,971</u>
<b>Business-type Activities:</b>			
Sewer	1,448,957	1,161,117	1,099,750
Water	641,190	838,827	691,390
<i>Total Business-type Activities</i>	<u>2,090,147</u>	<u>1,999,944</u>	<u>1,791,140</u>
<i>Total</i>	<u>\$30,401,669</u>	<u>\$35,027,173</u>	<u>\$33,408,111</u>

Note: Prior to 2004, Intergovernmental and Internal Service Fund - External Portion were not broken out between functions.

2005	2004	2003	2002
\$3,408,638	\$3,158,793	\$4,670,988	\$4,582,310
1,151,851	1,248,134	0	0
6,119	6,073	0	0
1,018,673	1,089,220	1,203,199	1,065,608
788,206	564,602	552,775	497,366
14,299	14,192	0	0
6,616,298	9,148,199	5,853,772	7,847,509
3,797	3,768	0	0
2,544,979	2,110,179	2,924,438	2,902,407
157	156	0	0
11,978,274	10,243,023	11,506,832	10,156,402
90,477	156,049	134,856	23,206
0	0	24,186	53,961
<u>27,621,768</u>	<u>27,742,388</u>	<u>26,871,046</u>	<u>27,128,769</u>
1,431,003	1,384,894	1,109,242	1,003,109
614,791	639,597	650,850	622,709
<u>2,045,794</u>	<u>2,024,491</u>	<u>1,760,092</u>	<u>1,625,818</u>
<u>\$29,667,562</u>	<u>\$29,766,879</u>	<u>\$28,631,138</u>	<u>\$28,754,587</u>

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

	2008	2007	2006	2005
<b>General Fund</b>				
Reserved	\$455,178	\$378,046	\$344,374	\$176,829
Unreserved	12,176,365	13,516,261	13,558,438	13,282,597
<b>Total</b>	<b>12,631,543</b>	<b>13,894,307</b>	<b>13,902,812</b>	<b>13,459,426</b>
<b>All Other Governmental Funds</b>				
Reserved	4,469,970	3,791,412	6,444,810	8,207,909
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	20,350,556	21,481,094	20,649,873	\$22,248,374
Debt Service Funds	0	0	24,784	0
Capital Project Funds	6,809,707	6,935,388	4,184,368	2,678,962
<b>Total All Other Governmental Funds</b>	<b>31,630,233</b>	<b>32,207,894</b>	<b>31,303,835</b>	<b>33,135,245</b>
<b>Total Governmental Funds</b>	<b>\$44,261,776</b>	<b>\$46,102,201</b>	<b>\$45,206,647</b>	<b>\$46,594,671</b>



Source: Tuscarawas County Auditor

2004	2003	2002	2001	2000	1999
\$215,414	\$277,831	\$397,540	\$696,761	\$1,754,329	\$1,234,592
13,928,215	14,594,151	15,815,115	15,350,182	15,003,856	14,216,654
14,143,629	14,871,982	16,212,655	16,046,943	16,758,185	15,451,246
12,563,929	6,864,258	7,119,093	5,877,759	4,142,272	3,977,120
20,305,345	20,126,685	19,678,435	22,557,674	15,892,625	14,571,569
0	0	0	0	0	0
1,859,718	7,019,178	7,240,303	7,054,469	8,127,270	7,464,058
34,728,992	34,010,121	34,037,831	35,489,902	28,162,167	26,012,747
\$48,872,621	\$48,882,103	\$50,250,486	\$51,536,845	\$44,920,352	\$41,463,993

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

	2008	2007	2006	2005
<b>Revenues</b>				
Property Taxes	\$9,677,548	\$9,983,069	\$10,101,392	\$10,136,930
Sales Taxes	9,422,894	9,372,726	9,291,205	9,130,299
Intergovernmental	26,841,683	28,067,994	26,184,238	25,477,142
Interest	1,853,397	3,003,932	2,693,128	1,710,584
Licenses and Permits	7,147	7,967	9,972	9,543
Fines and Forfeitures	489,574	547,787	516,794	370,629
Rentals	92,830	85,896	87,221	116,354
Charges for Services	5,397,963	5,351,859	5,309,764	5,122,447
Contributions and Donations	20,917	76,195	26,780	51,342
Other	1,581,059	1,270,814	1,439,481	1,232,674
<i>Total Revenues</i>	<u>55,385,012</u>	<u>57,768,239</u>	<u>55,659,975</u>	<u>53,357,944</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	6,789,314	6,380,697	6,202,468	5,905,079
Judicial	4,434,261	4,132,924	4,059,526	3,770,048
Public Safety	7,481,387	7,037,695	7,285,431	6,438,168
Public Works	6,886,050	7,847,022	7,139,061	7,532,715
Health	8,542,711	7,078,955	6,806,563	6,814,653
Human Services	20,095,453	19,401,882	18,901,793	17,530,954
Economic Development and Assistance	25,000	0	0	0
Conservation and Recreation	383,830	443,145	435,448	436,415
Intergovernmental	1,871,782	2,507,776	2,250,226	2,335,524
Capital Outlay	667,290	1,940,957	3,849,480	5,793,790
Debt Service:**				
Principal Retirement	43,514	50,017	81,573	71,478
Interest and Fiscal Charges	23,414	51,615	48,860	7,070
<i>Total Expenditures</i>	<u>57,244,006</u>	<u>56,872,685</u>	<u>57,060,429</u>	<u>56,635,894</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,858,994)</u>	<u>895,554</u>	<u>(1,400,454)</u>	<u>(3,277,950)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	0
Inception of Capital Lease	18,569	0	12,430	0
Bond Anticipation Note Issued	0	0	0	1,000,000
Transfers In	8,493,011	8,302,757	11,225,545	7,836,948
Transfers Out	(8,493,011)	(8,302,757)	(11,225,545)	(7,836,948)
<i>Total Other Financing Sources (Uses)</i>	<u>18,569</u>	<u>0</u>	<u>12,430</u>	<u>1,000,000</u>
<i>Net Change in Fund Balance</i>	<u>(\$1,840,425)</u>	<u>\$895,554</u>	<u>(\$1,388,024)</u>	<u>(\$2,277,950)</u>
Debt Service as a Percentage of Noncapital Expenditures	0.12%	0.19%	0.27%	0.14%

Notes:

\* Includes General, Special Revenue, Debt Service, 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.

2004	2003	2002	2001	2000	1999
\$9,536,239	\$9,322,046	\$9,157,523	\$9,095,828	\$8,848,178	\$8,602,952
9,173,333	8,664,790	9,027,152	8,493,461	8,574,725	8,329,590
22,892,488	23,124,231	21,129,273	27,753,810	23,749,308	19,028,962
853,889	917,004	1,530,361	3,378,233	3,628,571	2,326,264
10,145	17,602	12,001	40,533	46,301	43,519
363,504	409,360	409,916	267,850	295,671	220,612
115,753	119,215	126,174	174,068	131,879	119,876
5,007,777	4,857,464	5,411,437	4,718,965	4,095,888	4,595,657
60,769	31,057	62,948	49,921	100,642	314,586
832,918	656,705	666,312	828,174	466,145	615,845
48,846,815	48,119,474	47,533,097	54,800,843	49,937,308	44,197,863
5,935,538	5,828,419	5,966,717	4,879,699	5,220,897	5,033,309
3,844,962	3,605,615	3,639,631	3,243,603	2,809,067	2,458,955
7,068,293	7,509,514	7,022,416	6,538,346	5,978,978	5,669,318
6,702,027	6,372,235	7,354,283	6,027,027	5,453,321	4,714,900
6,777,538	6,414,739	6,408,259	6,400,054	5,725,427	5,891,130
15,837,979	16,625,171	15,208,503	15,891,902	16,350,741	11,173,645
0	0	0	199,720	0	0
191,086	0	0	0	0	0
1,231,399	1,093,361	1,416,722	2,036,941	2,062,041	1,512,216
1,187,129	2,048,817	1,882,879	2,014,989	2,068,432	2,739,490
69,247	74,563	65,282	47,305	45,221	7,800
11,099	14,461	11,451	0	0	0
48,856,297	49,586,895	48,976,143	47,279,586	45,714,125	39,200,763
(9,482)	(1,467,421)	(1,443,046)	7,521,257	4,223,183	4,997,100
0	0	143,501	28,172	0	49,000
0	99,038	13,186	67,064	0	186,696
0	0	0	0	0	0
7,207,526	7,088,703	7,914,597	8,010,250	7,366,874	6,319,894
(7,207,526)	(7,088,703)	(7,914,597)	(9,010,250)	(8,133,698)	(6,869,704)
0	99,038	156,687	(904,764)	(766,824)	(314,114)
(\$9,482)	(\$1,368,383)	(\$1,286,359)	\$6,616,493	\$3,456,359	\$4,682,986
0.16%	0.17%	0.15%	0.10%	0.10%	0.02%

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

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
1999	\$817,958,480	\$240,582,050	\$3,024,401,514	\$97,700,580	\$111,023,386
2000	833,799,530	244,453,620	3,080,723,286	99,245,230	112,778,670
2001	847,914,860	248,719,370	3,133,240,657	95,434,850	108,448,693
2002	946,720,760	266,427,660	3,466,138,343	69,027,690	78,440,557
2003	961,671,770	271,670,380	3,523,834,714	70,163,550	79,731,307
2004	984,665,180	273,369,120	3,594,383,714	70,000,100	79,545,568
2005	1,106,947,440	288,998,600	3,988,417,257	71,154,330	80,857,193
2006	1,128,496,100	294,239,920	4,064,960,057	70,699,140	80,339,932
2007	1,155,312,960	292,562,490	4,136,787,000	70,521,320	80,137,864
2008	1,243,241,730	308,542,760	4,433,669,971	61,650,840	70,057,773

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

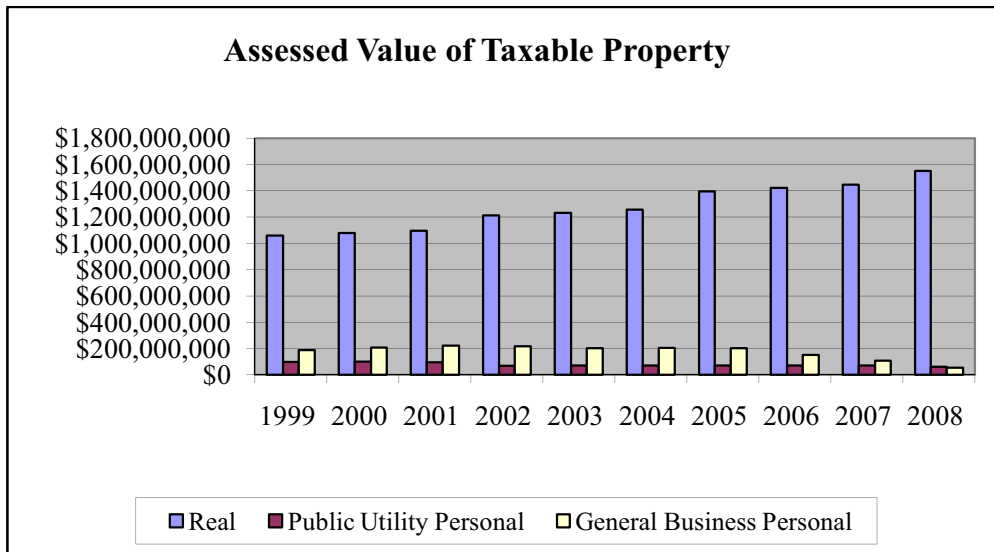
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax is being phased out. The listing percentage is 6.25 percent for 2008 and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property was eliminated.

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



Tangible Personal Property					Weighted Average Tax Rate (per \$1,000 of assessed value)
General Business		Total			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
\$186,809,032	\$747,236,128	\$1,343,050,142	\$3,882,661,028	34.59	\$6.73096
207,210,778	828,843,112	1,384,709,158	4,022,345,068	34.43	6.76231
221,986,520	887,946,080	1,414,055,600	4,129,635,430	34.24	6.76967
216,689,625	866,758,500	1,498,865,735	4,411,337,400	33.98	6.61605
202,689,724	810,758,896	1,506,195,424	4,414,324,917	34.12	6.61052
204,896,470	819,585,880	1,532,930,870	4,493,515,162	34.11	6.60713
202,463,379	809,853,516	1,669,563,749	4,879,127,966	34.22	6.30534
149,847,953	799,189,083	1,643,283,113	4,944,489,072	33.23	6.24186
107,531,873	860,254,984	1,625,928,643	5,077,179,848	32.02	6.36337
53,694,030	859,104,480	1,667,129,360	5,362,832,224	31.09	6.25494



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

	1999	2000	2001	2002
<b>Unvoted Millage</b>				
Operating	\$ 2.200000	\$ 2.200000	\$ 2.200000	\$ 2.200000
<b>Voted Millage - by levy</b>				
1981 Mental Health and Retardation				
Residential/Agricultural Real	0.693313	0.695893	0.696254	0.635364
Commercial/Industrial and Public Utility Real	0.915452	0.922327	0.923057	0.884260
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1982 Mental Health				
Residential/Agricultural Real	0.266659	0.267651	0.267790	0.244371
Commercial/Industrial and Public Utility Real	0.352097	0.354741	0.355022	0.340100
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
1993 Mental Health and Retardation				
Residential/Agricultural Real	1.170032	1.174385	1.174992	1.072235
Commercial/Industrial and Public Utility Real	1.343940	1.354034	1.355105	1.298148
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1996 Senior Citizen				
Residential/Agricultural Real	0.398535	0.400018	0.400224	0.547527
Commercial/Industrial and Public Utility Real	0.407885	0.410948	0.411273	0.574780
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.600000
1997 Mental Health and Retardation				
Residential/Agricultural Real	1.514940	1.520577	1.521362	1.388314
Commercial/Industrial and Public Utility Real	1.549963	1.561604	1.562839	1.497150
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2006 Senior Citizen				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
<b>Total voted millage by type of property</b>				
Residential/Agricultural Real	4.043479	4.058524	4.060622	3.887811
Commercial/Industrial and Public Utility Real	4.569337	4.603654	4.607296	4.594438
General Business and Public Utility Personal	5.900000	5.900000	5.900000	6.000000
<b>Total millage by type of property</b>				
Residential/Agricultural Real	6.243479	6.258524	6.260622	6.087811
Commercial/Industrial and Public Utility Real	6.769337	6.803654	6.807296	6.794438
General Business and Public Utility Personal	8.100000	8.100000	8.100000	8.200000

2003	2004	2005	2006	2007	2008
\$ 2.200000	\$ 2.200000	\$ 2.200000	\$ 2.200000	\$ 2.200000	\$ 2.200000
0.636573	0.636992	0.579051	0.579632	0.579782	0.548100
0.892691	0.893035	0.859268	0.860871	0.863379	0.843400
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.244836	0.244997	0.222712	0.222935	0.222993	0.210800
0.343343	0.343475	0.330488	0.331104	0.332069	0.324400
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.074275	1.074983	0.977202	0.978183	0.978435	0.924900
1.310528	1.311033	1.261462	1.263815	1.267496	1.238100
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
0.548568	0.548929	0.498998	0.499499	0.700000	0.000000
0.580261	0.580485	0.558536	0.559578	0.700000	0.000000
0.600000	0.600000	0.600000	0.600000	0.700000	0.000000
1.390955	1.391869	1.265265	1.266534	1.266861	1.197600
1.511427	1.512008	1.454839	1.457552	1.461797	1.427900
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.000000	0.000000	0.000000	0.661700
0.000000	0.000000	0.000000	0.000000	0.000000	0.683800
0.000000	0.000000	0.000000	0.000000	0.000000	0.700000
3.895207	3.897770	3.543228	3.546783	3.748071	3.543100
4.638250	4.640036	4.464593	4.472920	4.624741	4.517600
6.000000	6.000000	6.000000	6.000000	6.100000	6.100000
6.095207	6.097770	5.743228	5.746783	5.948071	5.743100
6.838250	6.840036	6.664593	6.672920	6.824741	6.717600
8.200000	8.200000	8.200000	8.200000	8.300000	8.300000

(continued)

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

<b>Overlapping Rates by Taxing District</b>	1999	2000	2001	2002
<b>In County School Districts:</b>				
Claymont City School District				
Residential/Agricultural Real	\$27.500006	\$27.500006	\$27.409395	\$27.101475
Commercial/Industrial and Public Utility Real	27.500006	27.736104	27.667531	27.441003
General Business and Public Utility Personal	32.200000	32.200000	32.100000	31.850000
Dover City School District				
Residential/Agricultural Real	24.184058	24.271725	24.227828	22.818495
Commercial/Industrial and Public Utility Real	30.852456	30.867937	30.745022	29.229675
General Business and Public Utility Personal	45.670000	45.670000	45.620000	45.520000
Garaway Local School District				
Residential/Agricultural Real	22.847094	22.912309	22.739471	22.544777
Commercial/Industrial and Public Utility Real	26.527279	26.662272	26.566206	26.457617
General Business and Public Utility Personal	45.200000	45.200000	45.100000	45.000000
Indian Valley Local School District				
Residential/Agricultural Real	29.900011	29.986386	29.636297	29.350015
Commercial/Industrial and Public Utility Real	33.818807	34.761046	34.422813	34.185772
General Business and Public Utility Personal	42.900000	42.900000	42.550000	42.350000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	24.690453	28.434166	27.885681	26.488267
Commercial/Industrial and Public Utility Real	32.768414	36.601543	36.640242	36.356679
General Business and Public Utility Personal	45.200000	48.900000	48.700000	48.300000
New Philadelphia City School District				
Residential/Agricultural Real	23.441759	23.492118	23.454705	22.144045
Commercial/Industrial and Public Utility Real	27.037033	27.151620	27.139058	25.507925
General Business and Public Utility Personal	42.300000	42.300000	42.250000	42.150000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	25.253289	25.292868	25.292081	23.163009
Commercial/Industrial and Public Utility Real	28.149980	28.153322	28.263541	28.267708
General Business and Public Utility Personal	50.800000	50.800000	50.800000	50.800000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	34.286201	33.785668	32.900012	32.200012
Commercial/Industrial and Public Utility Real	34.449081	33.768103	32.900012	32.200012
General Business and Public Utility Personal	41.900000	40.200000	39.400000	38.700000
<b>Out of County School Districts:</b>				
Fairless Local School District				
Residential/Agricultural Real	32.000020	31.500018	30.300013	30.700012
Commercial/Industrial and Public Utility Real	32.000004	31.500008	30.300021	31.179499
General Business and Public Utility Personal	48.700000	48.200000	47.000000	47.400000

2003	2004	2005	2006	2007	2008
\$27.086793	\$27.101469	\$26.401353	\$26.177587	\$26.295538	\$26.081850
27.413287	27.351716	26.469196	26.234500	26.487918	26.331185
31.800000	31.800000	31.200000	30.950000	31.050000	30.900000
22.792112	29.502459	28.475802	27.891736	28.140386	27.814814
29.464946	36.152514	35.108679	34.548677	34.814864	33.540115
45.470000	52.170000	51.470000	50.870000	51.120000	50.820000
22.577294	22.499389	30.467099	29.963520	30.059017	29.653918
26.496099	26.322637	33.509566	32.885495	33.032352	32.310818
45.000000	44.950000	53.050000	52.500000	52.650000	52.300000
29.324996	29.177196	28.500012	32.266628	32.139263	31.379594
34.200066	34.270267	32.843049	36.593049	36.460797	35.807900
42.300000	42.150000	41.500000	45.250000	45.110000	44.400000
26.413421	25.677640	23.886998	31.486117	31.570260	30.979337
36.294063	35.842887	33.245397	40.873056	40.877712	39.981922
48.250000	48.100000	47.300000	54.900000	55.000000	53.700000
22.178578	22.188001	21.763002	21.921866	21.917607	28.992328
25.811164	25.812776	24.880014	25.049757	25.161619	31.562211
42.150000	42.150000	41.800000	41.950000	41.950000	49.050000
23.182790	23.180966	27.788687	27.397854	27.305950	33.881839
28.570531	28.603687	34.372395	34.031468	33.971657	39.988314
50.800000	50.800000	57.700000	57.300000	57.200000	63.900000
32.022200	31.650012	30.500012	30.467707	30.300012	29.800012
32.035702	31.661192	30.500012	30.611886	31.100006	30.653691
38.500000	38.150000	37.000000	36.950000	36.800000	36.300000
29.800014	30.100025	34.898444	33.695470	32.348049	33.305316
30.308284	30.671404	35.370439	34.376762	32.273916	33.166599
46.500000	46.800000	51.600000	50.400000	49.100000	50.000000

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

	1999	2000	2001	2002
<b>Harrison Hills City School District</b>				
Residential/Agricultural Real	\$25.943448	\$23.135598	\$23.140362	\$23.170028
Commercial/Industrial and Public Utility Real	28.635441	27.382258	27.393116	27.405190
General Business and Public Utility Personal	37.750000	37.750000	37.750000	37.750000
<b>Ridgewood Local School District</b>				
Residential/Agricultural Real	25.855508	28.660752	26.655802	26.613403
Commercial/Industrial and Public Utility Real	23.576799	26.500014	26.476733	26.476659
General Business and Public Utility Personal	40.600000	43.000000	43.000000	43.000000
<b>Sandy Valley Local School District</b>				
Residential/Agricultural Real	28.254711	27.840565	26.887968	26.835034
Commercial/Industrial and Public Utility Real	30.767687	30.339970	27.907076	27.808423
General Business and Public Utility Personal	45.600000	45.200000	44.400000	44.400000
<b>Joint Vocational School Districts:</b>				
<b>Belmont Harrison Joint Vocational School District</b>				
Residential/Agricultural Real	1.940338	1.939213	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.941560	1.941255	1.450000	1.450000
General Business and Public Utility Personal	1.950000	1.950000	1.450000	1.450000
<b>Buckeye Joint Vocational School District</b>				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.277940	2.285802	2.285430	2.179226
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
<b>Coshocton County Joint Vocational School District</b>				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.498802
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.500000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.500000
<b>Stark County Area Joint Vocational School District</b>				
Residential/Agricultural Real	3.300000	3.300000	3.200000	2.000000
Commercial/Industrial and Public Utility Real	3.300000	3.300000	3.200000	2.000000
General Business and Public Utility Personal	3.300000	3.300000	3.200000	2.000000
<b>Cities:</b>				
<b>Dover City</b>				
Residential/Agricultural Real	4.094396	4.096556	4.096876	4.017032
Commercial/Industrial and Public Utility Real	4.831439	4.832396	4.825005	4.712620
General Business and Public Utility Personal	6.600000	6.600000	6.600000	6.600000
<b>New Philadelphia City</b>				
Residential/Agricultural Real	7.449503	7.456605	6.458135	6.133850
Commercial/Industrial and Public Utility Real	8.078793	8.097384	7.103619	6.788605
General Business and Public Utility Personal	9.670000	9.670000	8.670000	8.620000

2003	2004	2005	2006	2007	2008
\$22.004996	\$21.999375	\$21.993375	\$21.694215	\$21.692655	\$21.703506
26.453550	26.378926	26.379508	24.942389	24.955002	24.951337
37.750000	37.750000	37.750000	37.750000	37.750000	37.750000
26.609510	24.925392	24.885752	24.899521	23.808180	23.807464
26.465506	23.784063	24.038958	24.220947	23.822305	23.822246
43.000000	43.000000	43.000000	43.000000	43.000000	43.000000
27.232229	26.926707	26.193199	31.790382	33.065173	33.245429
28.245058	27.588137	26.552188	35.505723	39.578810	36.667079
44.800000	44.600000	43.900000	49.500000	50.900000	51.100000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.194906	2.193251	2.112051	2.111967	2.123494	2.066134
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.490797	2.255702	2.253910	2.249842	2.033165	2.030242
2.498967	2.205217	2.251872	2.255945	2.186272	2.182047
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
4.018105	4.018324	3.957528	3.958273	3.958190	3.897793
4.738094	4.734606	4.711875	4.714975	4.714989	4.640113
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
7.139529	7.090955	6.950572	7.002017	5.793861	4.926104
7.839295	7.789575	7.751837	7.805395	6.127939	5.269081
9.620000	9.570000	9.620000	9.670000	6.850000	6.050000

(continued)

**Tuscarawas County, Ohio**  
Property Tax Rates - Direct and Overlapping Governments (continued)  
(per \$1,000 of assessed value)  
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	1999	2000	2001	2002
<b>Uhrichsville City</b>				
Residential/Agricultural Real	\$5.505545	\$6.223382	\$7.028077	\$8.190095
Commercial/Industrial and Public Utility Real	6.743356	7.147709	7.953869	9.085932
General Business and Public Utility Personal	8.480000	8.480000	9.280000	9.280000
<b>Villages:</b>				
<b>Baltic Corporation</b>				
Residential/Agricultural Real	6.143112	6.147475	6.144632	5.853476
Commercial/Industrial and Public Utility Real	7.924784	7.924784	7.921434	7.768836
General Business and Public Utility Personal	9.900000	9.900000	9.900000	9.900000
<b>Barnhill Corporation</b>				
Residential/Agricultural Real	9.067668	9.179396	6.621458	9.950642
Commercial/Industrial and Public Utility Real	10.605154	10.605154	7.317599	12.317599
General Business and Public Utility Personal	15.400000	15.400000	10.400000	15.400000
<b>Bolivar Corporation</b>				
Residential/Agricultural Real	8.429528	8.446211	8.452769	5.988639
Commercial/Industrial and Public Utility Real	7.583287	7.553287	7.597069	5.619166
General Business and Public Utility Personal	10.900000	10.900000	10.900000	7.900000
<b>Dennison Corporation</b>				
Residential/Agricultural Real	4.479308	6.884476	6.885720	6.613096
Commercial/Industrial and Public Utility Real	4.544829	6.935220	6.935220	6.947659
General Business and Public Utility Personal	7.100000	9.500000	9.500000	9.500000
<b>Gnadenhutten Corporation</b>				
Residential/Agricultural Real	5.294302	5.303788	5.303953	4.954838
Commercial/Industrial and Public Utility Real	6.822865	7.200000	7.200000	7.200000
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
<b>Midvale Corporation</b>				
Residential/Agricultural Real	1.400000	6.400000	6.394535	5.372960
Commercial/Industrial and Public Utility Real	1.400000	6.400000	6.400000	6.400000
General Business and Public Utility Personal	1.400000	6.400000	6.400000	6.400000
<b>Mineral City Corporation</b>				
Residential/Agricultural Real	9.595480	9.611310	9.611131	8.787780
Commercial/Industrial and Public Utility Real	11.168470	11.207410	11.207410	11.207410
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
<b>Newcomerstown Corporation</b>				
Residential/Agricultural Real	3.799458	3.803536	2.500000	2.500000
Commercial/Industrial and Public Utility Real	4.053614	4.062646	2.500000	2.500000
General Business and Public Utility Personal	4.500000	4.500000	2.500000	2.500000



2003	2004	2005	2006	2007	2008
\$8.488513	\$9.848016	\$9.225304	\$7.429106	\$9.432809	\$9.091346
9.086520	10.380000	10.025622	8.135420	10.206145	10.200524
9.280000	10.380000	10.380000	8.380000	10.380000	10.380000
5.854124	5.854038	5.260113	5.259885	5.259885	5.184188
7.854091	7.854091	7.587268	7.587268	7.587268	7.587268
9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
9.992392	9.992354	9.795253	9.791184	9.791870	6.622801
12.317599	12.317599	11.818649	11.818649	11.818649	8.216483
15.400000	15.400000	15.850000	15.850000	15.850000	9.850000
5.994762	5.995353	5.959490	7.637024	7.638426	7.184990
5.619166	5.619166	5.558139	7.253345	7.280360	7.280360
7.900000	7.900000	7.900000	8.900000	8.900000	8.900000
5.614295	6.618742	4.267919	4.269952	6.270852	5.155659
5.947659	6.853196	4.410971	4.410971	6.410971	5.396267
8.500000	9.500000	7.100000	7.100000	9.100000	8.100000
5.559479	5.559479	5.218941	5.219266	5.219741	5.192584
7.800000	7.800000	7.743020	7.743020	7.743020	7.763610
7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
5.392485	5.402260	5.391125	5.397740	5.397740	5.076210
6.400000	6.400000	6.224435	6.224435	6.224435	6.224435
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
10.927740	10.927725	9.531590	9.541520	9.541200	10.744145
11.703705	11.703705	11.367810	11.367810	11.367810	12.200000
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000

(continued)

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

	1999	2000	2001	2002
<b>Parral Corporation</b>				
Residential/Agricultural Real	\$3.304705	\$3.304705	\$3.304705	\$3.200737
Commercial/Industrial and Public Utility Real	3.879520	3.879520	3.879520	3.879520
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000
<b>Port Washington Corporation</b>				
Residential/Agricultural Real	5.100906	5.107263	5.107263	4.761619
Commercial/Industrial and Public Utility Real	4.572404	4.575983	4.575983	4.575983
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
<b>Roswell Corporation</b>				
Residential/Agricultural Real	8.096345	8.112627	8.112627	7.297666
Commercial/Industrial and Public Utility Real	9.084908	9.084908	9.084908	9.084908
General Business and Public Utility Personal	11.900000	11.900000	11.900000	11.900000
<b>Stonecreek Corporation</b>				
Residential/Agricultural Real	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial and Public Utility Real	1.900000	1.900000	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
<b>Strasburg Corporation</b>				
Residential/Agricultural Real	4.069203	4.072600	4.072600	3.939591
Commercial/Industrial and Public Utility Real	4.213077	4.213441	4.222736	4.222736
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000
<b>Sugar Creek Corporation</b>				
Residential/Agricultural Real	3.655533	3.657919	3.657384	4.926786
Commercial/Industrial and Public Utility Real	3.995269	4.009564	4.010255	5.511119
General Business and Public Utility Personal	5.100000	5.100000	5.100000	6.600000
<b>Tuscarawas Corporation</b>				
Residential/Agricultural Real	5.974855	5.994745	6.096331	5.775716
Commercial/Industrial and Public Utility Real	5.416524	5.416523	5.516523	5.516523
General Business and Public Utility Personal	7.700000	7.700000	7.800000	7.800000
<b>Zoar Corporation</b>				
Residential/Agricultural Real	5.217160	5.268437	5.268437	2.648428
Commercial/Industrial and Public Utility Real	4.709369	4.709369	4.709369	2.551364
General Business and Public Utility Personal	7.500000	7.500000	7.500000	4.500000
<b>Townships:</b>				
<b>Auburn Township</b>				
Residential/Agricultural Real	5.380322	5.387888	5.388692	5.071169
Commercial/Industrial and Public Utility Real	5.141435	5.162870	5.162870	5.162870
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000

2003	2004	2005	2006	2007	2008
\$3.200737	\$3.205287	\$3.028075	\$3.028100	\$3.028100	\$3.028055
3.879520	3.879520	3.664810	3.664810	3.664810	3.607567
4.100000	4.100000	4.100000	4.100000	4.100000	4.100000
4.758225	4.757534	4.219650	4.223313	4.218325	4.056550
4.575983	4.575983	4.480060	4.480060	4.458732	4.458732
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
10.539315	10.539315	9.962588	9.962588	9.962588	9.019146
11.229740	11.229740	10.737262	10.737262	10.737262	10.744084
11.900000	11.900000	11.900000	11.900000	11.900000	11.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
3.940240	3.940261	3.697121	3.697797	3.698706	3.619836
4.255590	4.259170	4.188856	4.192873	4.194071	4.131035
5.200000	5.200000	5.200000	5.200000	5.200000	5.200000
4.928608	4.931937	4.647047	4.648170	4.648535	4.534926
5.511165	5.511165	5.391390	5.391390	5.392057	5.302593
6.600000	6.600000	6.600000	6.600000	6.600000	6.600000
5.777165	5.777884	5.515464	6.566391	6.944836	6.773734
5.516523	6.179535	6.030545	6.777710	7.085140	7.085140
7.800000	7.800000	7.800000	7.700000	7.700000	7.700000
2.648428	4.500000	4.273765	4.295994	4.291049	4.270696
2.551364	4.500000	4.218802	4.280957	4.218804	4.218804
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000
5.071886	5.076545	4.950818	5.454421	6.070571	5.874629
5.162870	5.162870	4.992398	5.492398	6.098188	6.081644
5.900000	5.900000	5.900000	6.400000	6.400000	6.400000

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

	1999	2000	2001	2002
<b>Bucks Township</b>				
Residential/Agricultural Real	\$4.099965	\$4.100218	\$4.290693	\$4.121776
Commercial/Industrial and Public Utility Real	4.393490	4.500000	4.500000	4.500000
General Business and Public Utility Personal	4.500000	4.500000	4.500000	4.500000
<b>Clay Township</b>				
Residential/Agricultural Real	5.269833	5.280712	5.280789	5.173618
Commercial/Industrial and Public Utility Real	6.236828	6.417878	6.417878	6.417878
General Business and Public Utility Personal	7.050000	7.050000	7.050000	7.050000
<b>Dover Township</b>				
Residential/Agricultural Real	4.260714	4.277548	4.279508	4.160194
Commercial/Industrial and Public Utility Real	4.393122	4.395132	4.398836	4.329758
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
<b>Fairfield Township</b>				
Residential/Agricultural Real	5.110990	5.118609	5.121019	4.814443
Commercial/Industrial and Public Utility Real	6.340697	6.396040	6.405177	6.434465
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
<b>Franklin Township</b>				
Residential/Agricultural Real	3.417908	3.432868	3.433090	3.328555
Commercial/Industrial and Public Utility Real	3.392746	3.441588	3.445383	3.446041
General Business and Public Utility Personal	3.770000	3.970000	3.970000	3.970000
<b>Goshen Township</b>				
Residential/Agricultural Real	3.221542	3.223655	3.223761	3.595134
Commercial/Industrial and Public Utility Real	3.256105	3.262061	3.262373	3.682421
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
<b>Jefferson Township</b>				
Residential/Agricultural Real	4.858234	4.864829	4.864829	4.687012
Commercial/Industrial and Public Utility Real	5.569347	5.574534	5.582125	5.582125
General Business and Public Utility Personal	6.300000	6.300000	6.300000	6.300000
<b>Lawrence Township</b>				
Residential/Agricultural Real	6.353318	6.381263	6.385318	8.619231
Commercial/Industrial and Public Utility Real	6.998446	7.005528	7.018128	9.597177
General Business and Public Utility Personal	8.300000	8.300000	8.300000	10.300000
<b>Mill Township</b>				
Residential/Agricultural Real	4.133062	4.147398	4.647130	4.483039
Commercial/Industrial and Public Utility Real	4.484625	4.476396	4.976396	4.976396
General Business and Public Utility Personal	4.550000	4.550000	5.050000	5.050000

2003	2004	2005	2006	2007	2008
\$4.130418	\$4.430670	\$4.265095	\$4.542948	\$4.543843	\$4.536181
4.500000	4.500000	4.457979	4.623737	4.623737	4.623737
4.500000	4.500000	4.500000	4.650000	4.650000	4.650000
5.176074	5.171677	4.908799	4.910858	4.906867	4.871152
6.417878	6.417878	6.261647	6.261647	6.266547	6.266547
7.050000	7.050000	7.050000	7.050000	7.050000	7.050000
4.163576	4.165582	4.054444	4.056184	4.056096	3.975918
4.334630	4.347090	4.307942	4.310094	4.316422	4.256290
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.823197	4.824974	4.641227	4.643707	4.644683	4.500841
6.434465	6.434465	6.184386	6.184386	6.184386	6.184386
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
3.329210	3.329181	3.260902	3.261320	3.886007	3.837107
3.446041	3.446041	3.381929	3.385086	4.044895	4.019183
3.970000	3.970000	3.970000	3.970000	4.770000	4.770000
3.741466	3.741685	3.646375	3.646917	3.770050	3.743668
3.800000	3.800000	3.743316	3.743316	3.783150	3.796600
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.071960	6.072626	5.646556	5.647793	6.646895	6.436588
6.197446	6.197446	6.046413	6.034142	7.034142	7.279306
6.300000	6.300000	6.300000	6.300000	7.300000	7.300000
8.628753	8.637363	8.196120	8.204367	8.790439	8.467043
9.601535	9.618301	8.970229	9.065329	9.413170	9.413170
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
4.486503	4.488204	4.261035	4.263644	4.266575	4.190691
4.976396	4.970111	4.815875	4.818485	4.818560	4.825749
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000

(continued)

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

	1999	2000	2001	2002
<b>Oxford Township</b>				
Residential/Agricultural Real	\$3.349198	\$3.349982	\$3.350011	\$3.348545
Commercial/Industrial and Public Utility Real	3.489685	3.489685	3.489685	3.489685
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
<b>Perry Township</b>				
Residential/Agricultural Real	4.605477	4.613686	4.612574	4.499379
Commercial/Industrial and Public Utility Real	5.639528	5.639556	5.639556	5.639556
General Business and Public Utility Personal	5.800000	5.800000	5.800000	5.800000
<b>Rush Township</b>				
Residential/Agricultural Real	4.373996	4.377694	4.374988	4.604626
Commercial/Industrial and Public Utility Real	4.629928	4.629928	4.629928	4.699578
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
<b>Salem Township</b>				
Residential/Agricultural Real	3.767853	3.774857	3.634587	3.600056
Commercial/Industrial and Public Utility Real	3.870947	3.873025	3.698646	3.698646
General Business and Public Utility Personal	4.000000	4.000000	3.800000	3.800000
<b>Sandy Township</b>				
Residential/Agricultural Real	5.479624	5.490036	5.490110	5.204936
Commercial/Industrial and Public Utility Real	6.070652	6.102244	6.105414	6.053422
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
<b>Sugar Creek Township</b>				
Residential/Agricultural Real	4.716100	5.250525	5.900000	5.717843
Commercial/Industrial and Public Utility Real	4.735807	5.241113	5.897627	5.897627
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
<b>Union Township</b>				
Residential/Agricultural Real	4.691326	4.707826	5.708540	4.516145
Commercial/Industrial and Public Utility Real	5.356680	5.356680	6.361694	5.036658
General Business and Public Utility Personal	6.000000	6.000000	7.000000	5.500000
<b>Warren Township</b>				
Residential/Agricultural Real	3.091160	3.092972	3.092973	3.064815
Commercial/Industrial and Public Utility Real	3.115942	3.129593	3.129905	3.129905
General Business and Public Utility Personal	3.200000	3.200000	3.200000	3.200000
<b>Warwick Township</b>				
Residential/Agricultural Real	4.021086	4.033688	4.533688	4.338115
Commercial/Industrial and Public Utility Real	4.422876	4.441620	4.941620	4.921607
General Business and Public Utility Personal	4.800000	4.800000	5.300000	5.300000

2003	2004	2005	2006	2007	2008
\$3.349599	\$3.349888	\$3.319370	\$3.319512	\$3.319892	\$3.306752
3.489685	3.489685	3.490914	3.491972	3.491972	3.491972
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
4.503926	4.504661	3.761901	3.764315	3.767726	4.679136
5.639560	5.639556	4.665022	4.665022	4.665002	5.665022
5.800000	5.800000	4.800000	4.800000	4.800000	5.800000
4.609312	4.612138	4.436888	4.439062	4.440382	4.401936
4.699958	4.699578	4.664862	4.664862	4.664862	4.664862
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.600697	3.600716	3.495467	3.495764	3.497392	3.446099
3.698646	3.698646	3.662981	3.662981	3.662981	3.662981
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
5.209814	5.211298	5.025896	5.027204	5.030932	4.890834
6.067552	6.067552	5.919002	5.919002	5.919002	5.919002
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.719620	5.721239	5.457832	5.762810	5.763048	5.602329
5.898693	5.898693	5.536094	5.763773	5.763806	5.758735
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.661822	4.661837	3.836894	3.838684	3.839030	4.310532
4.809212	4.809212	3.938602	3.938602	3.942516	4.463959
5.000000	5.000000	4.000000	4.000000	4.000000	4.500000
3.065726	3.200000	3.152076	3.152611	3.153046	3.518396
3.130045	3.200000	3.169441	3.169441	3.169441	3.569441
3.200000	3.200000	3.200000	3.200000	3.200000	3.600000
4.340696	4.794323	5.008870	5.106224	5.106804	5.021211
4.921886	5.109421	5.152417	5.181934	5.190322	5.194184
5.300000	5.300000	5.300000	5.300000	5.300000	5.300000

(continued)

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

	1999	2000	2001	2002
<b>Washington Township</b>				
Residential/Agricultural Real	\$2.800000	\$2.800000	\$2.800000	\$2.800000
Commercial/Industrial and Public Utility Real	2.800000	2.800000	2.800000	2.800000
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
<b>Wayne Township</b>				
Residential/Agricultural Real	6.813743	6.864240	6.869933	6.739779
Commercial/Industrial and Public Utility Real	7.671877	7.671876	7.671876	7.679417
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
<b>York Township</b>				
Residential/Agricultural Real	5.237924	5.244677	5.244677	5.626346
Commercial/Industrial and Public Utility Real	5.380544	5.382446	5.382446	5.900000
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
<b>Other Units:</b>				
<b>General Health District</b>				
Residential/Agricultural Real	0.678087	0.680803	0.681152	0.622914
Commercial/Industrial and Public Utility Real	0.796070	0.802879	0.803132	0.782938
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>Newcomerstown Public Library</b>				
Residential/Agricultural Real	0.582072	0.583939	0.584342	0.546775
Commercial/Industrial and Public Utility Real	0.768320	0.772549	0.781258	0.783662
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>Tri-County Ambulance District</b>				
Residential/Agricultural Real	0.961350	0.965180	0.965506	0.907418
Commercial/Industrial and Public Utility Real	1.174449	1.179568	1.190554	1.193536
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
<b>Tri-Division Ambulance District</b>				
Residential/Agricultural Real	0.522558	0.515673	0.446590	0.435628
Commercial/Industrial and Public Utility Real	0.433722	0.428433	0.374482	0.380346
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
<b>Tuscarawas County Public Library</b>				
Residential/Agricultural Real	0.300795	0.301613	0.301698	0.287068
Commercial/Industrial and Public Utility Real	0.342288	0.343409	0.343757	0.334932
General Business and Public Utility Personal	0.440000	0.440000	0.440000	0.440000
<b>Lawrence Township Recreational District</b>				
Residential/Agricultural Real	0.289082	0.291251	0.291563	0.267222
Commercial/Industrial and Public Utility Real	0.342669	0.343167	0.344137	0.339474
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000



2003	2004	2005	2006	2007	2008
\$2.800000	\$2.800000	\$2.800000	\$2.800000	\$2.800000	\$2.800000
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
6.757006	6.760079	6.307799	6.318083	6.318780	6.012450
7.679417	7.679417	6.545138	6.545138	6.545138	6.545138
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.635964	5.637266	5.382350	5.383523	5.900000	5.723642
5.900000	5.900000	5.481131	5.481131	5.900000	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
0.624056	1.000000	0.905118	0.906107	0.906499	0.855813
0.788068	1.000000	0.956940	0.959057	0.960514	0.940485
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.547768	0.548188	0.481488	0.481684	0.482109	0.450591
0.783895	0.783895	0.727159	0.727974	0.727974	0.727801
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.908858	0.909335	0.794884	0.795812	0.796851	0.752175
1.193828	1.193828	1.117737	1.118811	1.118398	1.118180
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.434512	3.056889	3.006969	2.998023	2.822550	2.851081
0.381844	3.246342	3.205923	3.181384	3.401704	3.403755
1.500000	4.500000	4.500000	4.500000	4.500000	4.500000
0.287372	0.287483	0.303830	0.313971	0.313999	0.286534
0.336715	0.337067	0.358820	0.369211	0.369859	0.345031
0.440000	0.440000	0.470000	0.480000	0.480000	0.460000
0.267652	0.268022	0.248564	0.248961	0.249118	0.235492
0.339672	0.340434	0.309685	0.314186	0.314347	0.314347
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000

(continued)

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

	1999	2000	2001	2002
<b>Gnadenhutten-Clay Union Cemetery</b>				
Residential/Agricultural Real	\$0.331172	\$0.332351	\$0.332366	\$0.303320
Commercial/Industrial and Public Utility Real	0.452791	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Mineral-Sandy Joint Ambulance District</b>				
Residential/Agricultural Real	1.577595	2.500000	2.500000	2.226870
Commercial/Industrial and Public Utility Real	2.249275	2.500000	2.500000	2.500000
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Delaware Valley Joint Fire District</b>				
Residential/Agricultural Real	1.909585	1.920907	1.922135	1.821252
Commercial/Industrial and Public Utility Real	1.953282	1.956217	1.956217	1.956217
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Union Cemetery</b>				
Residential/Agricultural Real	0.822676	0.817818	0.818600	0.734680
Commercial/Industrial and Public Utility Real	1.280635	1.301058	1.303762	1.304689
General Business and Public Utility Personal	1.980000	1.980000	1.980000	1.980000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

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

2003	2004	2005	2006	2007	2008
\$0.303760	\$0.303554	\$0.000000	\$0.500000	\$0.499696	\$0.492976
0.500000	0.500000	0.000000	0.500000	0.500000	0.500000
0.500000	0.500000	0.000000	0.500000	0.500000	0.500000
2.236597	2.238277	1.956902	1.959330	1.960665	1.832210
2.500000	2.500000	2.393265	2.393265	2.393265	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.821080	2.499930	2.157177	2.158515	2.161560	2.011495
1.956217	2.500000	2.414482	2.414482	2.405960	2.405960
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.736338	0.737059	0.654690	0.655683	0.656526	0.622507
1.306585	1.301443	1.223703	1.224945	1.237258	1.236719
1.980000	1.980000	1.980000	1.980000	1.980000	1.980000

**Tuscarawas County, Ohio**  
Property Tax Levies and Collections (1)  
Last Ten Years

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
1999	\$9,040,015	\$8,783,076	97.16%	\$204,251	\$8,987,327	99.42%
2000	9,363,826	9,036,908	96.51	227,130	9,264,038	98.93
2001	9,572,694	9,194,566	96.05	316,190	9,510,756	99.35
2002	9,916,565	9,462,742	95.42	322,162	9,784,904	98.67
2003	9,956,735	9,577,384	96.19	344,876	9,922,260	99.65
2004	10,128,268	9,760,284	96.37	346,746	10,107,030	99.79
2005	10,527,175	10,243,938	97.31	308,252	10,552,190	100.24
2006	10,257,148	9,965,881	97.16	312,267	10,278,148	100.20
2007	10,346,388	10,081,415	97.44	307,284	10,388,699	100.41
2008	10,190,088	9,871,417	96.87	321,470	10,192,887	100.03

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

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year.

**Tuscarawas County, Ohio**  
Principal Real Property Taxpayers  
2008 and 1999 (1)

Name of Taxpayer	2008	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$16,182,140	1.04 %
Muskingum Watershed Conservancy District	9,496,420	0.61
The Belden Brick Company	6,588,260	0.43
Newpointe Community Church	5,071,630	0.33
The Dutch Corporation	2,779,160	0.18
The Union Hospital Association	2,366,200	0.15
Wal-Mart Real Estate Business Trust	2,267,650	0.15
Heritage Station, Incorporated	2,199,640	0.14
Lowe's Home Center, Incorporated	2,116,370	0.14
Artex Oil Company	1,918,690	0.12
Totals	<u>\$50,986,160</u>	<u>3.29 %</u>
Total Real Property Assessed Valuation	<u><u>\$1,551,784,490</u></u>	

Name of Taxpayer	1999	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$15,127,310	1.43 %
The Belden Brick Company	5,264,810	0.50
New Plan Realty Trust	2,933,070	0.28
Wal-Mart Real Estate Business Trust	2,860,010	0.27
Wade, William J. and Orton, Val T. Trustees	2,520,960	0.24
The Gradall Company	1,692,270	0.16
Snyder Laboratories, Incorporated	1,627,070	0.15
Armco, Incorporated	1,605,060	0.15
Greer Steel Company	1,350,970	0.13
Union Camp Corporation	1,274,770	0.12
Totals	<u>\$36,256,300</u>	<u>3.43 %</u>
Total Real Property Assessed Valuation	<u><u>\$1,058,540,530</u></u>	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

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

**Tuscarawas County, Ohio**  
Principal Tangible Personal Property Taxpayers  
2008 and 1999 (1)

Name of Taxpayer	2008	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
The Belden Brick Company	\$3,572,000	6.65 %
Verizon North, Incorporated	3,039,290	5.66
Dover Chemical Company	2,686,160	5.00
Arizona Chemical Company	2,019,910	3.76
Gradall Industries, Incorporated	1,960,840	3.65
Greer Steel Company	1,799,300	3.35
Allied Machine & Engineering Corporation	1,580,680	2.95
Snyder Laboratories, Incorporated	1,147,320	2.14
Commonwealth Aluminum Concast, Incorporated	1,561,630	2.91
Commonwealth Aluminum Metals, LLC	1,292,620	2.41
<b>Total</b>	<b>\$20,659,750</b>	<b>38.48 %</b>
<b>Total Personal Property Assessed Valuation</b>	<b>\$53,694,030</b>	

Name of Taxpayer	1999	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Commonwealth Aluminum Concast, Incorporated	\$12,915,190	6.91 %
Gradall Industries, Incorporated	12,145,330	6.50
Union Camp Corporation	6,970,420	3.73
Dover Chemical Corporation	6,843,020	3.66
Allied Machine and Engineering	6,555,460	3.51
Greer Steel Company	5,929,570	3.17
The Belden Brick Company	5,800,020	3.11
Armco, Incorporated	5,402,450	2.89
Snyder Laboratories, Incorporated	3,053,840	1.64
Stone Container Corporation	2,850,100	1.53
<b>Total</b>	<b>\$68,465,400</b>	<b>36.65 %</b>
<b>Total Personal Property Assessed Valuation</b>	<b>\$186,809,032</b>	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

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

**Tuscarawas County, Ohio**  
Principal Public Utilities Tangible Personal Property Taxpayers  
2008 and 1999 (1)

Name of Taxpayer	2008	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$32,630,320	52.93 %
Dominion Transmission, Incorporated	9,192,830	14.91
East Ohio Gas Company DBA Dominion East Ohio	8,397,140	13.62
Tennessee Gas Pipeline Company	4,691,710	7.61
Frontier Power Company	1,296,160	2.10
Guernsey-Muskingum Electric Company	1,101,670	1.79
Carroll Electric Cooperative, Incorporated	840,370	1.36
Ohio Edison Company	764,500	1.24
Columbia Gas of Ohio, Incorporated	603,890	0.98
Columbia Gas Transmission Corporation	533,450	0.87
Total	<u>\$60,052,040</u>	<u>97.41 %</u>
Total Public Utilities Tangible Personal Property Assessed Valuation	<u>\$61,650,840</u>	

Name of Taxpayer	1999	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$30,757,730	31.48 %
East Ohio Gas Company	22,184,240	22.71
GTE North, Incorporated	16,341,730	16.73
CNG Transmission Corporation	12,165,420	12.45
Ohio Bell Telephone Company	5,041,410	5.16
Columbia Gas of Ohio, Incorporated	1,810,090	1.85
MCI Telecommunications Corporation	1,715,300	1.76
Tennessee Gas Pipeline Company	1,612,980	1.65
Ohio Edison Company	979,420	1.00
Frontier Power Company	903,290	0.92
Total	<u>\$93,511,610</u>	<u>95.71 %</u>
Total Public Utilities Tangible Personal Property Assessed Valuation	<u>\$97,700,580</u>	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

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

**Tuscarawas County, Ohio**  
Ratio of Outstanding Debt to  
Total Personal Income and Debt Per Capita  
Last Ten Years

Year	Governmental Activities		Business-type Activities		
	Bond Anticipation Notes	Capital Leases	OPWC Loans Payable	OWDA Loans Payable	Capital Leases
1999	\$0	\$186,696	\$699,373	\$1,768,233	\$331,000
2000	0	154,840	700,608	1,695,948	327,000
2001	0	180,681	660,818	1,618,977	323,000
2002	0	184,910	770,313	1,538,163	318,000
2003	0	209,385	723,058	1,452,744	313,000
2004	0	140,138	675,803	1,368,189	308,000
2005	1,000,000	68,660	792,058	1,424,555	303,000
2006	970,000	29,517	953,121	1,319,591	297,000
2007	937,000	12,500	1,291,405	1,203,506	291,000
2008	902,000	22,555	1,296,811	3,242,797	285,000

**Source:** Tuscarawas County Auditor

**Note:** Personal Income and Population amounts can be found on page S42



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Total Debt	Percentage of Personal Income	Per Capita
\$2,985,302	0.0015 %	\$32.99
2,878,396	0.0014	31.62
2,783,476	0.0013	30.54
2,811,386	0.0013	30.77
2,698,187	0.0012	29.51
2,492,130	0.0011	27.21
3,588,273	0.0016	39.30
3,569,229	0.0015	39.19
3,735,411	0.0015	40.93
5,749,163	0.0023	62.95

**Tuscarawas County, Ohio**

Legal Debt Margin

Last Ten Years

	2008	2007	2006	2005
Tax Valuation	\$1,667,129,360	\$1,625,928,643	\$1,643,283,113	\$1,669,563,749
Debt Limit (1)	40,178,234	39,148,216	39,582,078	40,239,094
Amount of Debt Applicable to Debt Limit Bond Anticipation Note	902,000	937,000	970,000	1,000,000
Legal Debt Margin	<u>\$39,276,234</u>	<u>\$38,211,216</u>	<u>\$38,612,078</u>	<u>\$39,239,094</u>
Legal Debt Margin as a Percentage of the Debt Limit	97.76%	97.61%	97.55%	97.51%
Unvoted Debt Limit (2)	\$16,671,294	\$16,259,286	\$16,432,831	\$16,695,637
Amount of Debt Subject to Limit	902,000	937,000	970,000	1,000,000
Unvoted Legal Debt Margin	<u>\$15,769,294</u>	<u>\$15,322,286</u>	<u>\$15,462,831</u>	<u>\$15,695,637</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	94.59%	94.24%	94.10%	94.01%

(1) Ohio Bond Law sets a limit calculated as follows:

Three percent of the first \$100,000,000 of the tax valuation

One and one-half percent of the next \$200,000,000 of the tax valuation

Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Tuscarawas County Auditor

2004	2003	2002	2001	2000	1999
\$1,532,930,870	\$1,506,195,424	\$1,498,865,735	\$1,414,055,600	\$1,384,709,158	\$1,343,050,142
36,823,272	36,154,886	35,971,643	33,851,390	33,117,729	32,076,254
0	0	0	0	0	0
<u>\$36,823,272</u>	<u>\$36,154,886</u>	<u>\$35,971,643</u>	<u>\$33,851,390</u>	<u>\$33,117,729</u>	<u>\$32,076,254</u>
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
\$15,329,309	\$15,061,954	\$14,988,657	\$14,140,556	\$13,847,092	\$13,430,501
0	0	0	0	0	0
<u>\$15,329,309</u>	<u>\$15,061,954</u>	<u>\$14,988,657</u>	<u>\$14,140,556</u>	<u>\$13,847,092</u>	<u>\$13,430,501</u>
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**Tuscarawas County, Ohio**

*Pledged Revenue Coverage*

*Sewer*

*Last Seven Years*

Year	Sewer Operating Revenues (1)	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2008	\$1,433,478	\$969,066	\$464,412	\$198,304	\$35,973	1.98
2007	1,161,580	954,136	207,444	130,654	41,438	1.21
2006	1,183,107	1,148,161	34,946	127,018	46,572	0.20
2005	1,135,871	1,266,630	(130,759)	112,958	46,504	(0.82)
2004	1,127,065	828,889	298,176	64,186	41,432	2.82
2003	1,190,485	858,235	332,250	65,779	47,261	2.94
2002	1,004,586	821,951	182,635	55,258	53,018	1.69

(1) Includes other non-operating revenues.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes both OPWC and OWDA loans payable solely from net revenues in the sewer enterprise fund.

Source: Tuscarawas County Auditor

Note: Information prior to 2002 is not available.

**Tuscarawas County, Ohio**

*Pledged Revenue Coverage*

*Water*

*Last Seven Years*

Year	Water Operating Revenues (1)	Water Operating Expenses (2)	Net Available Revenues	Debt Service (3)		Coverage
				Principal	Interest	
2008	\$653,491	\$820,797	(\$167,306)	\$81,684	\$18,650	(1.67)
2007	659,913	643,108	16,805	76,495	20,063	0.17
2006	677,654	620,887	56,767	73,390	21,407	0.60
2005	623,993	599,001	24,992	68,845	21,713	0.28
2004	649,758	539,661	110,097	67,624	22,877	1.22
2003	658,717	585,279	73,438	66,895	24,536	0.80
2002	624,841	448,321	176,520	65,347	26,185	1.93

(1) Includes other non-operating revenues, except federal and state subsidies.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes both OPWC and OWDA loans payable solely from net revenues in the water enterprise fund.

Source: Tuscarawas County Auditor

Note: Information prior to 2002 is not available.

**Tuscarawas County, Ohio**  
**Demographic and Economic Statistics**  
**Last Ten Years**

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
1999	90,501	\$1,965,559	\$21,719	5.20 %
2000	91,030	2,042,584	22,439	4.60
2001	91,138	2,066,656	22,676	4.70
2002	91,374	2,109,207	23,083	5.70
2003	91,419	2,176,436	23,807	6.00
2004	91,576	2,238,551	24,445	5.90
2005	91,309	2,303,755	25,230	5.90
2006	91,085	2,383,798	26,171	5.10
2007	91,263	2,501,462	27,409	5.40
2008	91,330	2,501,462	27,389	6.20

**Sources:** (1) U.S. Department to Commerce - Bureau of Census  
(2) U.S. Department of Commerce - Bureau of Economic Analysis  
(3) Ohio Department of Job and Family Services - Office of Workforce Development

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

Employer	Nature of Business	2008			1999		
		Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Union Hospital	Health Care	1,014	1	2.29 %	600	2	1.40 %
Gradall Company	Construction Equipment	445	2	1.00	700	1	1.64
The Belden Brick Company	Face and Acid Proof Brick	394	3	0.89	460	3	1.07
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.	300	4	0.68	350	4	0.82
Zimmer Patient Care	Surgical Equipment	300	4	0.68	300	7	0.70
Altivity Packaging, LLC	Paper/Cardboard Products	270	6	0.61	320	6	0.75
Twin City Hospital	Health Care	263	7	0.59			
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.	250	8	0.56	350	4	0.82
Greer Steel	Cold-rolled Strip Steel	250	8	0.56			
Marlite	Paneling/Doors/Restroom Partitions	250	8	0.56	300	7	0.70
Copley Ohio Newspapers	Newspaper Publishing				250	9	0.58
Cable Manufacturing and Assembly	Control Cables				250	9	0.59
Total		<u>3,736</u>		<u>8.44 %</u>	<u>3,880</u>		<u>9.07 %</u>
Total Employment within the County		<u>44,300</u>			<u>42,800</u>		

**Sources:** Tuscarawas County and the 2008 Ohio Industrial Directory, published by Harris Publishing Company

**Tuscarawas County, Ohio**  
County Government Employees by Function/Activity  
Last Ten Years

	1999	2000	2001	2002
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners	7.50	7.50	6.50	5.50
Auditor	18.00	18.00	19.00	19.00
Treasurer	6.75	6.50	6.50	6.75
Prosecuting Attorney	12.00	13.00	13.00	15.00
Board of Elections	8.00	11.00	9.00	12.00
Recorder	5.00	6.00	5.00	5.00
Buildings and Grounds	9.00	9.00	6.00	4.00
Data Processing	5.00	5.00	5.00	5.00
Certificate of Title Administration	9.00	12.00	8.00	7.00
<b>Judicial</b>				
Common Pleas Court	16.00	16.00	17.00	16.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	15.00	16.00	17.00	14.00
Municipal Court	5.00	5.00	3.00	4.00
County Court	12.00	12.00	12.00	12.00
Clerk of Courts	14.00	14.00	14.00	15.00
Law Library	1.00	1.00	1.00	1.00
<b>Public Safety</b>				
Sheriff	38.00	39.00	32.00	32.00
Jail Operations	43.00	49.00	47.00	48.00
Probation	4.00	4.00	4.00	4.00
911 Dispatch Center	18.00	16.00	20.00	19.00
Homeland Security and Emergency Management	3.00	3.00	4.00	4.00
Coroner	2.00	2.00	2.00	2.00
<b>Public Works</b>				
Engineer	35.00	37.00	36.00	36.00
Map Office	3.00	3.00	4.00	4.00
Sewer District	9.00	9.00	9.00	9.00
Water District	5.00	5.00	4.00	4.00
Solid Waste Grant	5.00	5.00	5.00	5.00
<b>Health</b>				
MRDD	134.00	136.00	134.00	135.00
Dog and Kennel	3.00	3.00	3.00	3.00
<b>Human Services</b>				
Income Maintenance	44.00	48.00	49.00	46.00
Children's Services	32.00	36.00	36.00	39.00
Shared Employees	18.00	16.00	16.00	17.00
Veteran Services	4.00	4.00	4.00	5.00
Child Support Enforcement	38.25	53.00	50.00	51.00
County Home	20.50	25.00	28.00	28.00
Community and Economic Development	3.00	3.00	3.00	3.00
<b>Total</b>	<b>611.00</b>	<b>654.00</b>	<b>638.00</b>	<b>641.25</b>

**Method:** 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

**Sources:** Departmental and County Auditor Payroll records



2003	2004	2005	2006	2007	2008
5.00	5.00	5.00	5.00	6.00	6.00
18.00	18.00	18.00	19.00	22.00	22.00
6.50	6.75	6.50	6.25	6.50	6.50
15.00	14.00	16.00	14.00	15.00	16.00
10.00	10.00	10.00	10.00	14.00	15.00
5.00	4.00	4.00	4.00	4.00	4.00
6.00	4.00	5.00	5.00	7.00	7.00
4.00	4.50	4.50	4.00	4.00	4.00
10.00	8.00	9.00	9.00	10.00	11.00
16.00	15.00	15.00	15.00	17.00	15.00
6.00	6.00	6.00	6.00	6.00	6.00
14.00	14.00	18.00	25.00	22.00	21.00
5.00	5.00	5.00	5.00	6.00	6.00
13.00	13.00	14.00	15.00	15.00	15.00
15.00	14.00	14.00	14.00	15.00	14.00
1.00	1.00	1.00	1.00	1.00	1.00
33.00	34.00	34.00	34.00	35.00	38.00
48.00	48.00	46.00	47.00	46.00	48.00
4.00	4.00	5.00	5.00	5.00	5.00
21.00	21.00	22.00	22.00	21.00	20.00
4.00	4.50	4.25	4.00	4.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
36.00	35.00	35.00	34.00	29.00	33.00
3.00	3.00	2.00	2.00	2.00	2.00
9.00	9.00	10.00	9.00	9.00	11.00
4.00	4.00	6.00	6.00	6.00	6.00
5.00	4.50	4.00	5.00	2.00	2.00
136.00	136.00	133.00	138.00	134.00	142.00
3.00	3.00	4.00	4.00	4.00	5.00
45.00	44.00	45.00	46.00	50.00	50.00
39.00	37.00	37.00	36.00	35.00	32.00
17.00	17.00	16.00	18.00	19.00	22.00
5.00	5.00	5.00	5.00	9.00	10.00
45.00	46.00	44.00	44.00	44.00	44.00
27.00	29.00	29.00	29.00	32.00	36.00
3.00	3.00	3.00	3.00	3.00	3.00
<u>638.50</u>	<u>631.25</u>	<u>637.25</u>	<u>650.25</u>	<u>661.50</u>	<u>684.50</u>

**Tuscarawas County, Ohio**  
 Operating Indicators by Function/Activity  
 Last Ten Years

	1999	2000	2001	2002
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Number of resolutions	1,144	1,129	1,084	1,107
Number of meetings	99	95	103	106
<b>Auditor</b>				
Number of non-exempt conveyances	2,222	2,136	2,102	2,131
Number of exempt conveyances	1,642	1,785	1,967	1,886
Number of real estate transfers	3,864	3,921	4,069	4,017
Number of personal property returns	N/A	N/A	N/A	N/A
Number of non-payroll checks issued	33,128	37,145	36,593	35,469
Number of payroll checks issued	19,390	18,678	16,225	14,581
Number of payroll direct deposits	0	1,377	3,835	5,299
<b>Treasurer</b>				
Number of parcels billed	58,565	59,005	59,413	59,966
Return on portfolio (cash basis)	\$2,599,302	\$3,304,279	\$2,794,076	\$1,554,615
<b>Prosecuting Attorney</b>				
Number of cases - criminal	263	317	300	383
Number of cases - civil stalking	N/A	2	17	19
Number of cases - domestic violence	33	74	65	63
<b>Board of Elections</b>				
Number of registered voters	55,071	57,546	52,698	53,907
Number of voters last general election	20,526	38,246	20,984	26,248
Percentage of register voters that voted	37.27%	66.46%	39.82%	48.69%
<b>Recorder</b>				
Number of deeds recorded	3,816	3,145	3,803	3,759
Number of mortgages recorded	6,594	5,722	7,659	7,751
<b>Data Processing</b>				
Number of users served	N/A	N/A	N/A	N/A
<b>Risk Management</b>				
Number of claims	25	61	28	33
<b>Judicial</b>				
<b>Common Pleas Court- General Division</b>				
Number of civil cases filed	546	695	732	834
Number of criminal cases filed	264	319	315	392
Number of D.R. filings including post-decree	564	607	600	580
<b>Juvenile Court</b>				
Number of Delinquencies filed	711	708	841	724
Number of Traffic Cases	894	905	849	899
Number of Neglect/Abuse Cases	52	38	52	54
Number of Unruly Cases	177	161	161	108
Number of Contributing Cases	36	30	18	16
Number of Parentage cases	194	200	313	328
Number of Tobacco cases	0	0	38	27

2003	2004	2005	2006	2007	2008
1,151	1,284	1,239	1,208	1,061	1,211
100	101	99	98	103	99
2,335	2,508	2,521	3,195	2,077	1,797
1,765	1,853	1,781	1,822	1,758	1,647
4,100	4,361	4,302	5,017	3,835	3,444
1,353	1,323	1,299	1,172	1,050	640
35,399	32,011	26,535	26,976	28,304	28,752
13,549	11,821	11,172	10,485	9,738	9,755
6,953	7,890	8,736	9,490	10,869	15,795
60,457	61,021	61,309	61,694	61,700	63,801
\$1,023,794	\$1,215,714	\$1,810,133	\$2,384,094	\$2,660,919	\$2,039,825
291	358	328	365	445	553
19	14	24	31	58	86
96	72	93	86	114	139
51,633	55,656	54,768	56,295	56,625	59,778
25,682	43,786	25,266	31,593	23,992	43,650
49.74%	78.63%	46.13%	56.12%	42.37%	73.02%
3,941	4,154	2,317	4,044	3,788	3,606
9,176	6,742	6,533	5,625	4,836	3,673
N/A	N/A	N/A	363	352	352
23	15	7	10	2	9
758	799	832	891	992	948
319	380	366	379	456	300
627	546	595	600	1,044	1,067
668	641	541	482	539	529
718	557	551	578	537	511
62	61	63	67	50	47
114	102	108	106	111	111
12	11	17	13	20	12
405	382	442	419	382	404
20	20	21	13	9	6

(continued)

**Tuscarawas County, Ohio**  
 Operating Indicators by Function/Activity (continued)  
 Last Ten Years

	1999	2000	2001	2002
<b>Probate Court</b>				
Number of Estates filed	601	650	549	534
Number of Guardianships filed	35	50	48	40
Number of Civil cases filed	22	14	2	5
Number of Adoptions filed	46	52	50	50
Number of Minor Settlements filed	13	14	15	12
Number of Name Changes filed	25	14	16	24
Number of Marriage Licenses filed	709	690	707	691
<b>Tuscarawas County Court</b>				
Number of civil cases filed	464	489	591	594
Number of criminal cases filed	1,020	886	965	868
Number of traffic cases filed	3,499	3,396	2,825	3,580
Number of civil cases terminated	507	530	563	604
Number of criminal cases terminated	1,097	928	842	1,116
Number of traffic cases terminated	3,688	3,553	2,541	3,952
<b>Clerk of Courts</b>				
Number of civil cases filed	546	695	732	834
Number of criminal cases filed	264	319	315	392
Number of Court of Appeals cases filed	77	99	118	99
Number of Domestic cases filed	564	607	600	580
Number of MWCD Objections filed	1	1	1	9
Number of Motor Vehicle Titles Issued	N/A	63,192	64,936	64,745
<b>Public Safety</b>				
<b>Sheriff</b>				
<b>Jail Operation</b>				
Average daily jail census	N/A	N/A	85	96
Prisoners transported	N/A	N/A	989	1,239
Number of miles transporting prisoners	N/A	N/A	68,508	53,128
Average days served per prisoner	N/A	N/A	N/A	12
Average daily housing cost	N/A	N/A	N/A	\$45
Average cost per meal served	N/A	N/A	N/A	\$1.37
<b>Enforcement</b>				
Number of incidents reported	N/A	N/A	N/A	N/A
Number of calls responded to	N/A	N/A	8,195	8,401
Number of papers served	N/A	N/A	N/A	N/A
Number of telephone calls	N/A	23,130	25,835	40,133
Court Security Hours	N/A	N/A	5,976	5,976
Number of sheriff's sales	N/A	N/A	N/A	N/A
Number of CCW Licenses Issued	N/A	N/A	N/A	N/A
Number of registered SORN offenders	N/A	N/A	N/A	N/A
<b>Homeland Security &amp; Emergency Management</b>				
Number of Haz-Mat Responses	16	10	21	26
<b>Public Works</b>				
<b>Engineer</b>				
Miles of roads resurfaced	34.6	36.7	40.5	48.0
Number of bridges replaced/improved	10	11	18	33
Number of culverts built/replaced/improved	38	46	68	33

2003	2004	2005	2006	2007	2008
506	506	547	431	479	505
80	46	70	52	45	57
8	4	5	8	8	9
45	69	64	64	63	83
11	8	10	28	12	9
21	31	21	16	26	23
633	643	590	589	567	558
618	577	659	715	763	891
852	882	870	889	872	823
3,928	1,873	1,865	2,503	2,717	2,884
633	596	624	684	703	970
840	974	888	950	922	1,407
4,066	1,980	1,857	2,488	2,773	3,278
758	799	832	891	983	948
319	380	366	379	456	300
97	81	85	73	78	76
627	546	595	600	578	583
1	1	1	5,256	7	1
61,256	65,275	66,971	63,024	69,955	70,383
84	90	N/A	N/A	102	116
1,265	1,181	N/A	N/A	N/A	1,355
53,890	54,910	N/A	N/A	N/A	42,142
9	46	N/A	N/A	30	30
\$45	\$45	N/A	N/A	\$50	\$50
\$1.52	\$1.43	N/A	\$1.68	\$1.42	\$1.46
12,557	12,607	12,577	12,623	12,606	8,693
8,004	8,173	N/A	N/A	N/A	18,990
N/A	4,000	N/A	N/A	N/A	3,676
38,288	38,802	39,271	40,231	40,425	48,996
5,976	5,976	5,976	5,976	6,240	6,546
N/A	243	N/A	N/A	391	368
N/A	N/A	N/A	N/A	880	532
N/A	N/A	N/A	N/A	115	136
17	20	13	6	12	7
27.5	26.0	26.0	25.0	27.0	9.1
23	19	14	20	12	10
68	33	48	37	26	43

(continued)

**Tuscarawas County, Ohio**  
 Operating Indicators by Function/Activity (continued)  
 Last Ten Years

	1999	2000	2001	2002
<b>Sewer District</b>				
Average daily sewage treated (in million gallons per day)	0.86	0.74	0.73	0.72
Number of tap-ins	19	111	50	17
Number of customers	3,394	3,505	3,555	3,572
<b>Water District</b>				
Average daily water treated (in million gallons per day)	0.56	0.53	0.51	0.57
Average daily water billed (in million gallons per day)	0.55	0.40	0.51	0.49
Number of tap-ins	12	72	33	49
Number of customers	2,204	2,296	2,309	2,358
<b>Health</b>				
<b>MRDD</b>				
<b>Adult Program</b>				
Days of Non-Vocational Attendance	33,931	32,283	32,650	33,700
Individuals Served (Non-Vocational)	227	220	205	206
Other Services (Adult Day, Home service)	N/A	N/A	N/A	89
<b>Children's Program</b>				
Days of Attendance (0-2 Years)	816	1,000	1,066	7,920
Days of Attendance (3-5 Years)	2,638	2,610	2,941	2,160
Days of Attendance (6-21 Years)	4,340	4,024	4,312	4,680
Individuals Served (Children)	N/A	N/A	N/A	190
<b>Transportation (One Way Trips)</b>				
Children's Programs	11,880	9,615	10,287	10,729
Adult Programs	58,602	60,348	60,975	60,394
Total Individuals served by the MRDD Board	N/A	N/A	N/A	485
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Average client count - food stamps	2,061	1,921	1,978	2,143
Average client count - day care	617	692	831	752
Average client count - Medicaid	N/A	N/A	5,798	5,163
Average client count - Ohio Works First	N/A	N/A	319	370
Average client count - utility assistance	118	578	1,873	883
<b>Child Support Enforcement Agency</b>				
Average number of active support orders	6,277	7,300	6,979	7,127
Percentage collected	84.50%	N/A	73.91%	74.40%
<b>Children's Services</b>				
Average client count - foster care	71	79	59	70
Average client count - adoption	10	15	10	19
<b>Veteran Services</b>				
Number of clients served	9,714	9,025	12,062	13,053
Amount of benefits paid to county residents	\$118,853	\$118,453	\$146,009	\$216,266
<b>Community and Economic Development</b>				
Number of new enterprise zone agreements	9	5	2	0
Number of related infrastructure projects	5	4	8	8

**Source:** Tuscarawas County

2003	2004	2005	2006	2007	2008
0.70	0.84	1.09	0.94	0.86	0.92
18	17	15	34	7	21
3,590	3,607	3,622	3,656	3,689	3,693
0.57	0.53	0.52	0.53	0.55	0.55
0.42	0.36	0.41	0.42	0.43	0.42
5	4	14	8	11	8
2,363	2,367	2,381	2,389	2,410	2,406
34,091	35,217	34,425	33,930	32,127	34,237
201	198	207	194	200	229
103	125	112	137	179	81
4,860	7,740	10,498	13,720	1,288	1,173
2,160	2,700	2,534	3,458	2,440	2,761
4,140	4,680	5,430	5,642	4,358	4,707
179	199	216	213	166	104
9,457	8,961	10,154	11,236	10,230	8,510
61,900	61,892	61,293	60,643	53,682	54,312
483	522	535	544	545	579
2,459	2,860	3,013	3,020	3,623	4,246
734	661	594	616	699	699
5,612	5,957	6,110	6,263	6,386	6,715
449	454	417	448	355	397
1,076	984	1,088	1,242	1,737	744
7,322	7,398	7,477	7,695	7,929	8,101
73.91%	72.52%	72.38%	71.67%	70.47%	70.13%
77	82	133	145	134	127
9	20	16	37	30	27
13,627	14,248	12,929	17,391	19,059	20,880
\$202,687	\$213,515	\$246,985	\$331,472	\$349,159	\$389,565
6	8	3	2	2	2
6	5	6	5	4	7

**Tuscarawas County, Ohio**  
 Capital Asset Statistics by Function/Activity  
 Last Ten Years

	1999	2000	2001	2002
General Government				
Legislative and Executive				
Commissioners				
Administrative office space (square feet)	1,330	1,330	1,330	1,330
Auditor				
Administrative office space (square feet)	6,980	6,980	6,980	7,336
Number of vehicles	N/A	N/A	N/A	2
Treasurer				
Administrative office space (square feet)	1,333	1,333	1,333	1,333
Prosecuting Attorney				
Administrative office space (square feet)	3,650	3,650	3,650	3,734
Board of Elections				
Administrative office space (square feet)	5,210	2,021	19,715	19,715
Recorder				
Administrative office space (square feet)	2,420	2,420	2,420	2,420
Buildings and Grounds				
Administrative office space (square feet)				
Number of vehicles	N/A	N/A	N/A	2
Data Processing				
Administrative office space (square feet)	705	705	705	789
Judicial				
Common Pleas Court				
Number of court rooms	2	2	2	2
Probate Court				
Number of court rooms	1	1	1	1
Juvenile Court				
Number of court rooms	1	1	1	1
Number of vehicles	N/A	N/A	N/A	4
Municipal Court				
Number of court rooms	1	1	1	1
County Court				
Number of vehicles	N/A	N/A	N/A	1
Clerk of Courts				
Administrative office space (square feet)	2,906	2,906	2,906	3,422
Public Safety				
Sheriff				
Number of patrol vehicles	N/A	N/A	N/A	38
Probation				
Number of vehicles	N/A	N/A	N/A	2
Homeland Security & Emergency Management				
Number of emergency response vehicles	1	1	1	1



2003	2004	2005	2006	2007	2008
1,330	1,330	1,330	1,330	1,330	1,330
5,636	5,636	5,636	5,636	5,636	5,636
3	2	3	2	2	2
1,333	1,333	1,333	1,333	1,333	1,333
3,734	3,734	3,734	3,734	3,734	3,734
885	0	2,598	3,120	3,120	3,120
2,420	2,420	2,420	2,420	2,420	2,420
2	2	2	2	2	2
1,299	1,299	1,299	1,309	1,309	1,309
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1
4	4	4	4	5	5
1	1	1	1	1	1
1	2	1	1	1	1
3,422	3,422	3,422	3,422	3,422	3,422
30	35	36	36	36	36
1	1	1	2	2	2
1	1	1	1	1	1

(continued)

**Tuscarawas County, Ohio**  
 Capital Asset Statistics by Function/Activity (continued)  
 Last Ten Years

	1999	2000	2001	2002
<b>Public Works</b>				
<b>Engineer</b>				
Centerline miles of roads	468	468	467	467
Number of bridges	265	265	264	264
Number of culverts	3,293	3,291	3,291	3,292
Number of traffic signs	2,616	2,623	3,629	2,630
Number of vehicles	52	52	53	53
<b>Sewer District</b>				
Number of treatment facilities	4	4	4	4
Number of pumping stations	18	18	18	18
Miles of sewer lines	71	71	71	71
Number of vehicles	N/A	N/A	N/A	8
<b>Water District</b>				
Number of treatment facilities	4	4	4	4
Miles of water lines	49	49	49	49
Number of vehicles	N/A	N/A	N/A	5
<b>Human Services</b>				
<b>Jobs and Family Services</b>				
Administrative office space (square feet)	10,686	10,686	11,115	11,115
Number of vehicles	2	2	2	2
<b>Children Services</b>				
Administrative office space (square feet)	11,123	11,123	11,569	11,569
Number of vehicles	4	7	7	6
<b>Child Support Enforcement Agency</b>				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Number of vehicles	2	2	2	2
<b>Veteran Services</b>				
Administrative office space (square feet)	1,066	1,066	1,066	1,066
Number of vehicles	1	1	1	1
<b>County Home</b>				
Number of vehicles	N/A	N/A	N/A	4

**Source:** Tuscarawas County

2003	2004	2005	2006	2007	2008
467	467	467	467	467	467
264	263	263	263	263	274
3,292	3,292	3,292	3,292	3,292	3,292
2,630	2,632	2,635	2,636	2,636	2,636
53	54	54	54	54	54
4	4	4	4	4	4
18	18	20	20	20	20
71	71	73	73	73	73
7	8	8	8	8	8
4	4	4	4	4	4
49	49	49	49	49	49
5	5	5	5	5	5
11,115	11,115	11,994	11,994	11,994	11,994
2	2	2	2	2	2
11,569	11,569	12,484	12,484	12,484	12,484
6	6	6	7	7	7
1,500	1,500	1,500	1,500	1,500	1,500
2	2	2	3	2	2
2,584	2,584	2,584	2,584	2,584	2,584
1	1	1	1	1	1
3	3	3	3	3	3

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Mary Taylor, CPA  
Auditor of State

**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 21, 2009**